



Attachment 10.3.1A

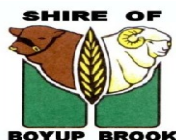
| Chq/EFT | Date | Name | Description | Amount |
|---------|------------|--|---|------------|
| 2351 | 05/05/2026 | A & M Medical Services Pty Ltd | Medical Centre - Medical Equipment Annual Service | 356.84 |
| 2352 | 05/05/2026 | Australian Securities & Investments Commission | Rylington Park Business Name Registration 2026-2029 | 104.00 |
| 2353 | 05/05/2026 | BP Medical | Medical Supplies | 1,516.77 |
| 2354 | 05/05/2026 | Cleanaway Daniels Services Pty Ltd | Medical Centre - Sharps Disposal Mar2026 | 371.68 |
| 2355 | 05/05/2026 | Councillor | Councillor Allowances and Sitting Fees Jul2025-Mar2026 | 9,488.33 |
| 2356 | 05/05/2026 | Focus Networks | Councillor Microsoft 365 Licences | 68.24 |
| 2357 | 05/05/2026 | Fulton Hogan Industries Pty Ltd | RRG004 Winnejuip Rd - Sealing | 73,418.66 |
| 2358 | 05/05/2026 | Haycom Technology Pty Ltd | Medical Centre IT Support Fees Mar2026 | 1,997.60 |
| 2358 | 05/05/2026 | Haycom Technology Pty Ltd | Medical Centre - Hard Drive | 330.00 |
| 2359 | 05/05/2026 | Johnson's Food Services | Various Shire Buildings - Cleaning Supplies | 361.35 |
| 2360 | 05/05/2026 | KESHA Flooring & Interiors Manjimup & Bridgetown | GP House - Blinds | 7,956.00 |
| 2360 | 05/05/2026 | KESHA Flooring & Interiors Manjimup & Bridgetown | GP House - Flooring | 9,082.00 |
| 2361 | 05/05/2026 | Landgate | SLIP Annual Subscription Services 27/03/2026-26/03/2027 | 2,681.00 |
| 2362 | 05/05/2026 | Manjimup Liquid Waste | Tonebridge Rest Area -Toilet Pump Out | 880.00 |
| 2363 | 05/05/2026 | Maximilian Pty Ltd t/as Bailiwick Legal | Community Information Evening | 1,100.00 |
| 2364 | 05/05/2026 | Mcleods Lawyers Pty Ltd | Legal Advice - Leasing of Rylington Park | 446.60 |
| 2365 | 05/05/2026 | Employee | Reimburse Ergonomic Desk | 1,981.00 |
| 2366 | 05/05/2026 | TC Olsen | GP House - Internal and External Painting | 18,900.00 |
| 2367 | 05/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | Rylington Park - Farmhouse Electrical Repairs | 3,684.62 |
| 2368 | 05/05/2026 | Boyup Brook Tyre Service | P230 Toro Groundmaster 7210 Mower - Repairs | 45.00 |
| 2368 | 05/05/2026 | Boyup Brook Tyre Service | P231 Mitsubishi 2021 MR Triton GLX - Repairs | 45.00 |
| 2368 | 05/05/2026 | Boyup Brook Tyre Service | P257 Kubota Side by Side | 77.50 |
| 2368 | 05/05/2026 | Boyup Brook Tyre Service | FMCP Campers Kitchen - Barbecue Battery | 160.00 |
| 2369 | 05/05/2026 | Synergy | Electricity Across Shire Facilities to 21/04/2026 | 8,534.22 |
| 2370 | 11/05/2026 | 4Ward Mechanical | P249 Ford 2024 Ranger Sport EMOS - 73000km Service | 784.20 |
| 2371 | 11/05/2026 | Allpest WA (Ausmic Pest Control) | Rylington Park - Mouse Baiting | 175.00 |
| 2372 | 11/05/2026 | Ampol Petroleum Distributors Pty Ltd | Fuel Apr2026 | 12,910.40 |
| 2373 | 11/05/2026 | Asset Maintenance Solutions WA | Various Roads - Culvert Replacement | 54,845.30 |
| 2374 | 11/05/2026 | Australian Services Union | Payroll Deductions | 155.00 |
| 2375 | 11/05/2026 | Barna Construction (WA) Pty Ltd | Evacuation Centre Project - Progress Claim 3 | 141,568.21 |
| 2376 | 11/05/2026 | Black Box Control Pty Ltd | Monthly Grader Tracking Service May2026 | 99.00 |
| 2377 | 11/05/2026 | BOC Limited | Gas Cylinder Rental Apr2026 | 66.88 |
| 2378 | 11/05/2026 | Bridgetown Timber & Hardware | Medical Centre External Repairs - Trestle Hire and Tools | 355.00 |
| 2379 | 11/05/2026 | Bunnings Group Ltd | Sandakan Park - Fencing Parts | 36.64 |
| 2380 | 11/05/2026 | Everlon & Co Trust (tff) | Niche Wall Plaque | 365.20 |
| 2381 | 11/05/2026 | Fencing Unlimited | Depot Gate - Repairs | 706.70 |
| 2382 | 11/05/2026 | Fulton Hogan Industries Pty Ltd | RRG004 Winnejuip Road - Sealing | 23,946.91 |
| 2383 | 11/05/2026 | MJ Hallett | P222 Mitsubishi Fuso Heavy Rigid Water Truck - Repairs | 1,584.00 |
| 2384 | 11/05/2026 | Employee | Reimburse IT Cable | 59.00 |
| 2385 | 11/05/2026 | Manjimup Freight Distributors & BMI Logistics | Freight Apr2026 | 64.16 |
| 2386 | 11/05/2026 | Manjimup Liquid Waste | Flax Mill Caravan Park Overflow - Toilet Pump Out | 1,280.00 |
| 2387 | 11/05/2026 | MJB Industries Pty Ltd | Culvert Pipes - Stock | 1,608.62 |
| 2388 | 11/05/2026 | Officeworks Ltd | Admin Stationery | 452.43 |
| 2389 | 11/05/2026 | Prime Supplies | Depot Expendable Tools | 113.19 |
| 2390 | 11/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | P102 Three Phase Generator Set - Monthly Inspection and Test | 143.00 |
| 2390 | 11/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | Flax Mill Caravan Park - Replace Site GPOs | 268.07 |
| 2391 | 11/05/2026 | Boyup Brook Tyre Service | P251 Ford Ranger 2024 Dual Cab - Repairs | 45.00 |
| 2391 | 11/05/2026 | Boyup Brook Tyre Service | P257 Kubota Side by Side - Repairs | 45.00 |
| 2391 | 11/05/2026 | Boyup Brook Tyre Service | P212 Komatsu 555 Grader - Tyres | 4,250.00 |
| 2391 | 11/05/2026 | Boyup Brook Tyre Service | Fuel Apr2026 | 127.34 |
| 2392 | 11/05/2026 | South West House Raising and Restumping | Wilga Hall - Restumping Deposit | 6,325.00 |
| 2393 | 11/05/2026 | Sprint Express | Freight Apr2026 | 134.64 |
| 2394 | 11/05/2026 | Traffic Force Group Pty Ltd | RRG210 Boyup Brook-Arthur Rd - Traffic Management | 15,582.65 |
| 2395 | 11/05/2026 | Veolia Recycling and Recovery Pty Ltd (NSW) | Paper and Cardboard Recycling Collection Apr2026 | 2,587.49 |
| 2396 | 11/05/2026 | Western Plantation Grinding | RRG004 Winnejuip Road - Gravel Pushup | 8,866.00 |
| 2397 | 11/05/2026 | Westside Windscreens | P202 Isuzu 4Tn Tip Truck 2016 - Windscreen Replacement | 495.00 |
| 2398 | 11/05/2026 | Winnijup Grazing Trust | RRG004 Winnejuip Road - Gravel | 10,599.60 |
| 2399 | 12/05/2026 | AFGRI Equipment Australia Pty Ltd | Rylington Park - John Deere 6420SE Tractor Transmission Repairs | 27,694.40 |
| 2400 | 12/05/2026 | Team Work Fencing Contractors | Rylington Farmhouse - Fencing Materials | 3,947.88 |
| 2401 | 19/05/2026 | 3Build Pty Ltd | Town Hall Remedial Works - Roof Maintenance | 77,459.36 |
| 2402 | 19/05/2026 | HealthVue | Medical Centre Revenue Boost Program Apr2026 | 2,196.70 |
| 2403 | 19/05/2026 | Activ8me | Swimming Pool Internet May2026 | 64.95 |
| 2404 | 19/05/2026 | AFGRI Equipment Australia Pty Ltd | Rylington Park - Hydraulic Oil | 184.25 |
| 2405 | 19/05/2026 | Ampol Petroleum Distributors Pty Ltd | Fuel May2026 | 9,766.47 |
| 2406 | 19/05/2026 | Australia Post | Reply Paid Annual Fee | 81.20 |
| 2406 | 19/05/2026 | Australia Post | Postage Apr2026 | 135.00 |
| 2407 | 19/05/2026 | Australian Association of Practice Management | Practice Manager Membership 2026-27 | 554.99 |
| 2408 | 19/05/2026 | B&B Street Sweeping Pty Ltd | ANZAC Day - Street Sweeping | 2,352.90 |
| 2409 | 19/05/2026 | Blackwood Plant Hire | MAF 25-26 Treatments 38120, 38321, 38322 and 38646 | 50,600.00 |
| 2410 | 19/05/2026 | Boot Rock Bobtrak & Farm Works | Rec Grounds - Fence Repairs | 990.00 |
| 2411 | 19/05/2026 | Boyup Brook Co-operative Co Limited | Purchases April 2026 | 1,698.60 |
| 2411 | 19/05/2026 | Boyup Brook Co-operative Co Limited | ESL - VFBF Equipment | 647.80 |
| 2411 | 19/05/2026 | Boyup Brook Co-operative Co Limited | Rylington Park Purchases April 2026 | 563.00 |
| 2412 | 19/05/2026 | Boyup Brook Community Resource Centre | Gazette Advertising May2026 | 525.00 |
| 2413 | 19/05/2026 | Boyup Brook IGA | Purchases Apr2026 | 434.79 |
| 2414 | 19/05/2026 | Boyup Brook Pharmacy | Medical Supplies | 29.95 |
| 2415 | 19/05/2026 | Breeze Connect Pty Ltd | Medical Centre VOIP and NBN Apr2026 | 227.39 |
| 2416 | 19/05/2026 | Bunbury Nissan | P241 Nissan Navara 2023 CEO - 70,000km Service | 2,177.49 |
| 2417 | 19/05/2026 | Cleanaway Daniels Services Pty Ltd | Medical Centre - Sharps Disposal Apr2026 | 263.67 |
| 2418 | 19/05/2026 | Coates Hire Operations Pty Limited | Medical Centre External Painting - Scissor Lift Hire Apr2026 | 3,644.75 |
| 2419 | 19/05/2026 | Darren Long Consulting | Financial Reporting Assistance Apr2026 | 10,081.50 |
| 2420 | 19/05/2026 | David Nowland's Hydraulic Sales & Service | P222 Mitsubishi Fuso Heavy Rigid Water Truck - Parts | 6,913.50 |
| 2421 | 19/05/2026 | Department of Local Gov, Industry Reg and Safety | BSL Collected Apr2026 | 1,734.92 |
| 2422 | 19/05/2026 | Focus Networks | Monthly Device Management Fees Apr2026 | 4,120.60 |
| 2422 | 19/05/2026 | Focus Networks | Monthly IT and Telephony Services and Microsoft Subscriptions May2026 | 4,098.12 |
| 2422 | 19/05/2026 | Focus Networks | Monthly MPS Support Feb2026 | 176.00 |
| 2423 | 19/05/2026 | G&M Detergents and Hygiene Services Albany | Hygiene Bin Service Agreement 2026-27 | 4,220.00 |
| 2424 | 19/05/2026 | H+H Architects | Evacuation Centre Plans and Documentation Progress Payment | 3,811.50 |
| 2425 | 19/05/2026 | Hales Electrical | Rec Grounds - Light Repairs | 583.00 |
| 2426 | 19/05/2026 | Hastie Waste Pty Ltd | Rylington Park Bulk Waste Collection Apr2026 | 130.00 |
| 2427 | 19/05/2026 | Haycom Technology Pty Ltd | Medical Centre Consultation Fees Apr2026 | 1,750.10 |
| 2428 | 19/05/2026 | Hoist Right | Hoist and Overhead Crane Quarterly Service and Inspection | 1,466.40 |
| 2429 | 19/05/2026 | KA & LJ Chambers | ANZAC Day Wreath | 70.00 |



| Chq/EFT | Date | Name | Description | Amount |
|--|------------|--|--|-------------------|
| 2430 | 19/05/2026 | Kojonup Agricultural Supplies | Town Spraying - Handheld Weather Station | 299.00 |
| 2431 | 19/05/2026 | Lamat Cleaning | Medical Centre Cleaning Apr2026 | 1,100.00 |
| 2432 | 19/05/2026 | Living Springs Water Pty Ltd | Council and Admin Drinking Water | 476.00 |
| 2433 | 19/05/2026 | Made by Matthew | GP House - Install Built-in Robes | 10,170.60 |
| 2434 | 19/05/2026 | Magentus Practice Management Pty Ltd | Medical Centre - SMS Credits | 200.00 |
| 2435 | 19/05/2026 | Manjimup Freight Distributors & BMI Logistics | Freight Apr2026 | 157.42 |
| 2436 | 19/05/2026 | Mcleods Lawyers Pty Ltd | Legal Advice - Enforceability of MOUs | 701.80 |
| 2437 | 19/05/2026 | Metal Artwork Badges | Councillor Desk Name Plaques | 69.30 |
| 2438 | 19/05/2026 | Node1 Pty Ltd | Admin NBN May2026 | 227.00 |
| 2439 | 19/05/2026 | Ohura Group Pty Ltd | Industrial Relations Consultancy | 132.50 |
| 2440 | 19/05/2026 | Pivotel Satellite Pty Ltd | GPS Tracking Service - Grader and Transfer Station May2026 | 62.00 |
| 2441 | 19/05/2026 | QHSE Integrated Solutions Pty Ltd (Skytrust) | Skytrust Intelligence System (WHS)11/06/2026-10/07/2026 | 493.90 |
| 2442 | 19/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | P102 Three Phase Generator Set - Monthly Inspection and Test | 143.00 |
| 2442 | 19/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | Medical Centre - HWS Connection | 220.11 |
| 2443 | 19/05/2026 | Rhodes Pastoral Pty Ltd | RRG210 Boyup Brook-Arthur Rd - Gravel | 8,929.80 |
| 2444 | 19/05/2026 | Boyup Brook Tyre Service | P166 Semi Tipper Trailer - Repairs | 2,379.26 |
| 2445 | 19/05/2026 | Sheridan's | Honorary Freeman Lapel Pin | 67.38 |
| 2446 | 19/05/2026 | Shire of Boyup Brook | BSL and BCITF Commission Apr2026 | 69.75 |
| 2447 | 19/05/2026 | SOS Office Equipment | Copier Billing Apr2026 | 627.87 |
| 2448 | 19/05/2026 | South Regional TAFE | Trainee TAFE Enrolment Fee | 92.64 |
| 2449 | 19/05/2026 | South West House Raising and Restumping | Wilga Hall - Restumping | 6,325.00 |
| 2450 | 19/05/2026 | Southern Lock & Security | Jackson St Switchboard - Keys | 48.51 |
| 2451 | 19/05/2026 | SW Precision Print (A & L Printers) | CEO Business Cards | 155.00 |
| 2451 | 19/05/2026 | SW Precision Print (A & L Printers) | Permit to Burn Books | 1,093.00 |
| 2452 | 19/05/2026 | Synergy | Electricity Across Shire Facilities to 27/04/2026 | 5,336.07 |
| 2453 | 19/05/2026 | Telstra Limited | Telephone Across Shire Facilities to 01/05/2026 | 679.89 |
| 2453 | 19/05/2026 | Telstra Limited | Admin NBN to 24/04/2026 | 1,212.75 |
| 2454 | 19/05/2026 | The Quacking Frog Teapot Shed | Catering Feb-Apr2026 | 432.00 |
| 2454 | 19/05/2026 | The Quacking Frog Teapot Shed | Heritage Week Grant - Entry Fees | 400.00 |
| 2455 | 19/05/2026 | Thompson Surveying Consultants | Landfill Works - Drone Surveying | 3,190.00 |
| 2456 | 19/05/2026 | Totally Workwear - Bunbury | Depot PPE and Work Clothing | 2,580.35 |
| 2457 | 19/05/2026 | Trophies West | Hon Freeman Honour Board Plate | 141.80 |
| 2458 | 19/05/2026 | WA Contract Ranger Services Pty Ltd | Contract Ranger Services Apr-May2026 | 4,273.50 |
| 2459 | 19/05/2026 | Winc Australia Pty Limited | Admin Stationery | 234.96 |
| 2460 | 21/05/2026 | Australian Taxation Office | BAS PAYG Apr2026 | 46,693.00 |
| 2460 | 21/05/2026 | Australian Taxation Office | FBT 2025-26 | 6,373.97 |
| 2477 | 26/05/2026 | Abbotts Water Filters & Pumps | Rylington Park - Replace Faulty Water Pump | 975.00 |
| 2478 | 26/05/2026 | AFGRI Equipment Australia Pty Ltd | Rylington Park - John Deere Mower Service | 1,063.14 |
| 2479 | 26/05/2026 | Australian Services Union | Payroll Deductions | 155.00 |
| 2480 | 26/05/2026 | Boyup Brook District Pioneer Museum Inc | Operating Assistance Jan-Mar2026 per MoU | 1,375.00 |
| 2481 | 26/05/2026 | Boyup Brook Tourism Association Inc. | Tourist Centre Contribution to Electricity 19/02/2026-22/04/2026 | 240.78 |
| 2482 | 26/05/2026 | Boyup Property Maintenance | FMCP Camp Kitchen - Gutter Repairs | 1,100.00 |
| 2483 | 26/05/2026 | Building and Construction Industry Training Fund | BCITF Collected Apr2026 | 1,116.59 |
| 2484 | 26/05/2026 | Country Music Club of Boyup Brook WA Inc | Operating Assistance Apr-Jun2026 per MoU | 2,750.00 |
| 2485 | 26/05/2026 | DSW Bunbury | Various Shire Buildings - Cleaning Supplies | 1,221.00 |
| 2486 | 26/05/2026 | Resident | Refund BSL Over Charge | 61.65 |
| 2487 | 26/05/2026 | JB Hi-Fi Business | Admin Widescreen Monitor | 663.76 |
| 2488 | 26/05/2026 | Ratepayer | Refund Duplicate Rates Payment | 880.21 |
| 2489 | 26/05/2026 | Rear's Electrical & Mechanical Services Pty Ltd | Depot Sign Shed - Replace Lighting | 657.15 |
| 2490 | 26/05/2026 | Synergy | Electricity Across Shire Facilities to 23/04/2026 | 6,451.57 |
| 2491 | 26/05/2026 | Traffic Force Group Pty Ltd | Anzac Day - Traffic Management | 7,397.81 |
| 2492 | 26/05/2026 | Veolia Recycling & Recovery (Perth) Pty Ltd | Waste Collection Apr2026 | 11,155.64 |
| 2493 | 27/05/2026 | 3Build Pty Ltd | Town Hall - Roof Repairs | 1,100.00 |
| 2494 | 27/05/2026 | Resident | Refund Councillor Nomination Deposit | 100.00 |
| 2495 | 27/05/2026 | H+H Architects | Evacuation Centre Plans and Documentation - Progress Payment | 1,963.50 |
| 2496 | 27/05/2026 | Resident | Refund Councillor Nomination Deposit | 100.00 |
| 2497 | 27/05/2026 | Jimmy's Autoglass | P241 Nissan Navara 2023 CEO - Windscreen Replacement | 750.00 |
| TOTAL MUNI EFT to 31 May 2026 | | | | 806,694.15 |
| 20722 | 26/05/2026 | Mayanup Volunteer Bush Fire Brigade | Mitigation Burns - MAF 25-26 Treatment 38319 | 4,850.00 |
| 20723 | 26/05/2026 | Shire of Bridgetown-Greenbushes | Bushfire Risk Mitigation Coordinator Oct-Dec2025 | 9,379.53 |
| TOTAL MUNI CHEQUES to 31 May 2026 | | | | 14,229.53 |



| Chq/EFT | Date | Name | Description | Amount |
|--|------------|--|--|---------------------|
| DD0105.1 | 1/05/2026 | Westnet | Medical Centre Internet May2026 | 109.95 |
| DD0105.2 | 1/05/2026 | Westnet | Swimming Pool Internet May2026 | 89.95 |
| DDD0205 | 2/05/2026 | Commonwealth Bank of Australia | Bank Fees May2026 | 454.58 |
| DD0705.1 | 7/05/2026 | Property Owner The Bunbury Diocesan Trustees and Anglican | 3 Reid Pl Rent 15/05/2026-28/05/2026 | 1,000.00 |
| DD0705.2 | 7/05/2026 | Parish of Boyup Brook | 18 Barron St Rent 08/05/2026-21/05/2026 | 720.00 |
| DD0705.3 | 7/05/2026 | Salary & Wages | Payroll 07/05/2026 | 106,374.04 |
| DD5031 | 08/05/2026 | Aware Super | Payroll Deductions | 20,244.92 |
| DD1505 | 15/05/2026 | Commonwealth Bank of Australia | Bank Fees May2026 | 123.04 |
| DD2105.1 | 21/05/2026 | Salary & Wages | Payroll 21/05/2026 | 111,086.61 |
| DD2105.2 | 21/05/2026 | Property Owner The Bunbury Diocesan Trustees and Anglican | 3 Reid Pl Rent 29/05/2026-11/06/2026 | 1,000.00 |
| DD2105.3 | 21/05/2026 | Parish of Boyup Brook | 18 Barron St Rent 22/05/2026-04/06/2026 | 720.00 |
| DD5032 | 22/05/2026 | Aware Super | Payroll Deductions | 21,469.87 |
| TOTAL DIRECT DEBITS TO 31 May 2026 | | | | 263,392.96 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | CBA - CEO Credit Card Annual Fee | 15.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Bunnings – Rylington Homestead Repairs | 1,123.17 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Awards & Trophies - Honorary Freeman Trophy | 145.25 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Starlink - CEO Mini For Travel Rental Apr2026 | 25.81 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Last Side Cafe - Honorary Freeman Catering | 528.63 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Foam Sales - Medical Centre Replacement Building Letters | 259.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Bunnings – CEO House Maintenance | 693.66 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | ChatGPT – CEO Subscription May2026 | 28.63 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | NCH - Chambers WavePad Sound Editor Quarterly Subscription | 20.94 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - CEO | Starlink - CEO House Monthly Service Fee May2026 | 147.50 |
| TOTAL CEO CREDIT CARD TO 31 May 2026 | | | | 2,987.59 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | CBA - EMCS Credit Card Annual Fee | 15.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | Adobe Acrobat Pro DC Monthly Subscription | 265.96 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | Starlink - Depot Internet Monthly Fee Apr2026 | 117.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | Chat GPT – EMCS Subscription May2026 | 27.27 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | DTMI - P258 Toro Mower Plate Change | 32.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | Aldi Mobile - Depot Gate SIM Card Annual Fee | 35.00 |
| DD1805 | 18/05/2026 | Shire of Boyup Brook Credit Card - EMCS | Canva - Subscription 14/05/2026-14/05/2027 | 164.99 |
| TOTAL EMCS CREDIT CARD TO 31 May 2026 | | | | 657.22 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 93.07 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 107.91 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 38.03 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 66.06 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 165.74 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 106.65 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 134.31 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | CEO Fuel Apr2026 | 88.85 |
| TOTAL CEO BP FUEL CARD TO 31 May 2026 | | | | 800.62 |
| DD2105.4 | 21/05/2026 | BP Australia Pty Ltd | MCS Fuel Apr2026 | 81.35 |
| TOTAL MCS BP FUEL CARD TO 31 May 2026 | | | | 81.35 |
| TOTAL DD MUNI ACCOUNT TO 31 May 2026 | | | | 267,919.74 |
| DD310526 | 31/05/2026 | Police Licensing | Police Licensing May2026 | 41,717.50 |
| TOTAL DD POLICE LICENSING ACCOUNT TO 31 May 2026 | | | | 41,717.50 |
| TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 31 May 2026 | | | | 0.00 |
| SUMMARY | | | | |
| EFT | | | | 806,694.15 |
| CHQ (Muni Account) | | | | 14,229.53 |
| DD | | | | 267,919.74 |
| MUNI TOTAL | | | | 1,088,843.42 |
| ALL MUNI TRANS TO 31 May 2026 | | | | 1,088,843.42 |
| DD (Police Licensing Account) TO 31 May 2026 | | | | 41,717.50 |
| GRAND TOTAL 1 - 31 May 2026 | | | | 1,130,560.92 |



SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

31 MAY 2026

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**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 MAY 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.

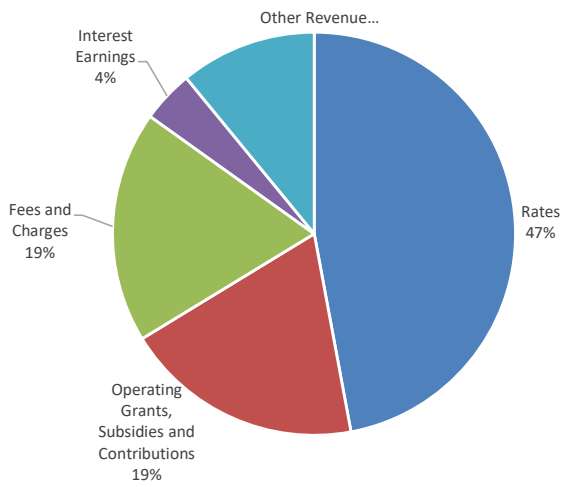
ROUNDING OFF FIGURES

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

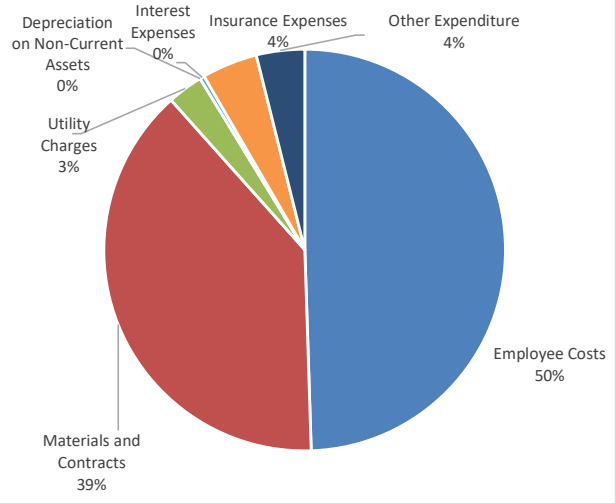
**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2026**

SUMMARY GRAPHS

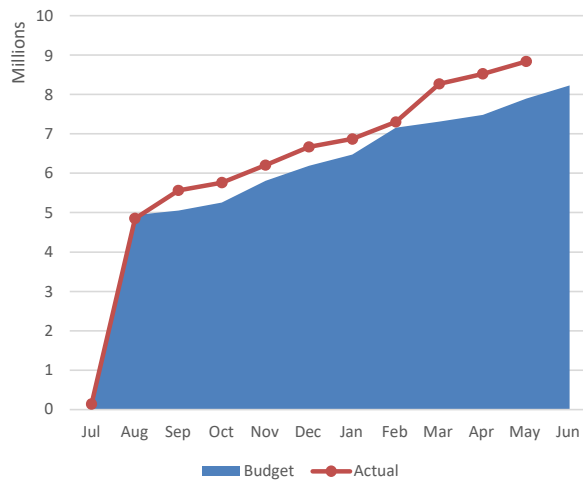
OPERATING REVENUE



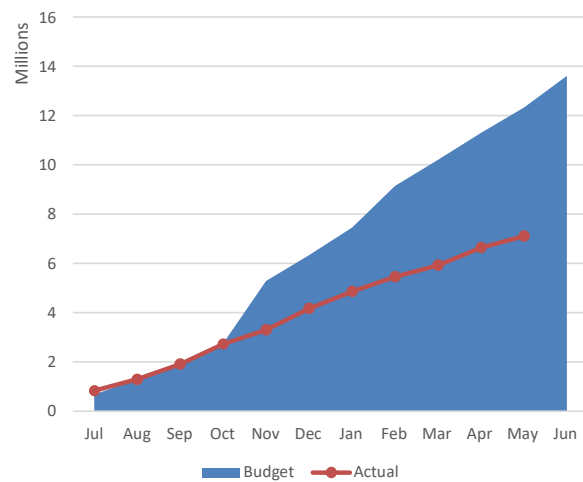
OPERATING EXPENSES



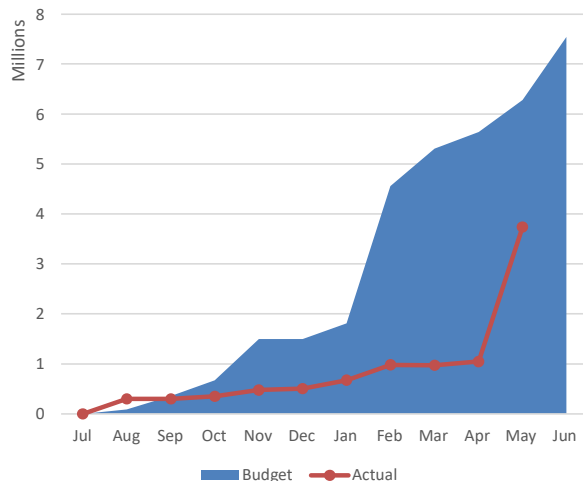
OPERATING REVENUE - Budget-v-YTD Actual



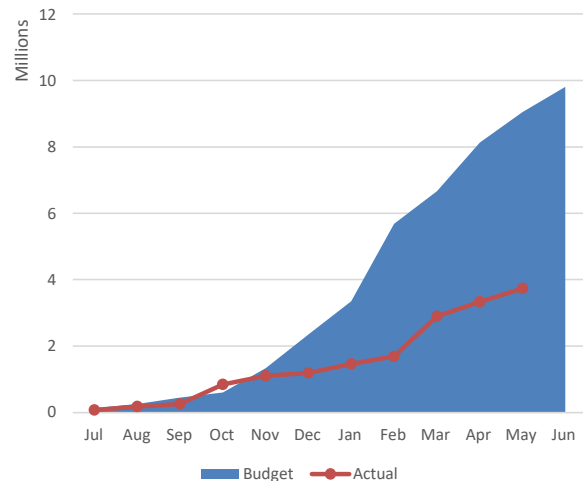
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 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> | <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> |
| <p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p> | <p>Rates, general purpose government grants and interest revenue.</p> |
| <p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p> | <p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p> |
| <p>HEALTH</p> <p>To provide an operational framework for good community health.</p> | <p>Food and water quality, pest control, immunisation services, child health services and health education.</p> |
| <p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p> | <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> |
| <p>HOUSING</p> <p>To help ensure adequate housing.</p> | <p>Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.</p> |
| <p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p> | <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> |
| <p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.</p> | <p>Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.</p> |
| <p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p> | <p>Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.</p> |
| <p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p> | <p>The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.</p> |
| <p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overhead operating accounts.</p> | <p>Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.</p> |

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 31 MAY 2026

| | 2025-2026 ANNUAL BUDGET | 2025-2026 AMENDED BUDGET | 2025-2026 YTD BUDGET | 2025-2026 YTD ACTUAL |
|--|-------------------------------|--------------------------------|----------------------------|----------------------------|
| EXPENDITURE (Excluding Finance Costs) | \$ | \$ | | \$ |
| General Purpose Funding | (181,589) | (189,656) | (164,367) | (1,219) |
| Governance | (520,437) | (606,632) | (482,059) | (193,970) |
| Law, Order, Public Safety | (634,921) | (645,958) | (569,542) | (344,367) |
| Health | (1,874,968) | (1,620,843) | (1,601,262) | (1,074,518) |
| Education and Welfare | (225,633) | (239,071) | (211,267) | (64,470) |
| Housing | (249,530) | (273,812) | (237,213) | (135,971) |
| Community Amenities | (555,422) | (622,668) | (494,998) | (302,432) |
| Recreation and Culture | (1,637,034) | (1,750,943) | (1,495,679) | (772,950) |
| Transport | (6,326,404) | (6,389,419) | (5,810,412) | (1,601,283) |
| Economic Services | (658,435) | (656,569) | (614,092) | (358,814) |
| Other Property and Services | (696,184) | (695,015) | (638,165) | (2,252,762) |
| Total Operating Expenditure | (13,560,557) | (13,690,586) | (12,319,054) | (7,102,758) |
| REVENUE | | | | |
| General Purpose Funding | 5,365,522 | 5,279,684 | 5,201,386 | 5,411,788 |
| Governance | 800 | 0 | 800 | 2,000 |
| Law, Order, Public Safety | 140,650 | 222,175 | 140,476 | 174,979 |
| Health | 1,106,219 | 1,156,419 | 979,298 | 1,022,622 |
| Education and Welfare | 0 | 126 | 0 | 12,641 |
| Housing | 85,075 | 85,475 | 77,941 | 79,329 |
| Community Amenities | 259,815 | 280,608 | 259,316 | 301,674 |
| Recreation and Culture | 66,231 | 67,850 | 66,230 | 77,901 |
| Transport | 313,451 | 311,892 | 309,976 | 679,719 |
| Economic Services | 160,240 | 160,846 | 147,277 | 166,173 |
| Other Property & Services | 730,934 | 713,337 | 713,522 | 907,628 |
| Total Operating Revenue | 8,228,937 | 8,278,412 | 7,896,222 | 8,836,454 |
| Sub-Total | (5,331,620) | (5,412,174) | (4,422,833) | 1,733,696 |
| FINANCE COSTS | | | | |
| Law, Order & Public Safety | (40,000) | (40,000) | 0 | 0 |
| Housing | (400) | (400) | (400) | (241) |
| Recreation & Culture | (729) | (729) | (2,529) | (230) |
| Total Finance Costs | (41,129) | (41,129) | (2,929) | (471) |
| NON-OPERATING REVENUE | | | | |
| Law, Order & Public Safety | 2,302,529 | 2,302,529 | 2,210,428 | 285,596 |
| Recreation & Culture | 171,868 | 171,868 | 0 | 171,868 |
| Transport | 1,714,828 | 1,999,160 | 1,714,828 | 738,400 |
| Economic Services | 60,000 | 60,000 | 60,000 | 39,048 |
| Total Non-Operating Revenue | 4,249,225 | 4,533,557 | 3,985,256 | 1,234,912 |
| PROFIT/(LOSS) ON SALE OF ASSETS | | | | |
| Transport Profit | 0 | 0 | 0 | 0 |
| Transport Loss | 0 | 0 | 0 | 0 |
| Total Profit/(Loss) | 0 | 0 | 0 | 0 |
| NET RESULT | (1,123,523) | (919,746) | (440,506) | 2,968,138 |
| Other Comprehensive Income | | | | |
| Changes on revaluation of non-current assets | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| TOTAL COMPREHENSIVE INCOME | (1,123,523) | (919,746) | (440,506) | 2,968,138 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 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 31 MAY 2026

| | 2025-2026 ORIGINAL BUDGET | 2025-2026 AMENDED BUDGET | 2025-2026 YTD BUDGET | 2025-2026 YTD ACTUAL |
|---|---------------------------------|--------------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Employee Costs | (4,347,580) | (4,046,678) | (3,836,933) | (3,515,973) |
| Materials and Contracts | (3,276,854) | (3,769,782) | (2,936,410) | (2,764,284) |
| Utility Charges | (228,510) | (233,005) | (208,499) | (203,035) |
| Depreciation on Non-Current Assets | (4,923,028) | (4,923,028) | (4,512,575) | 0 |
| Interest Expenses | (41,129) | (41,129) | (2,929) | (27,134) |
| Insurance Expenses | (352,150) | (340,862) | (351,778) | (317,495) |
| Other Expenditure | (432,434) | (377,231) | (472,860) | (275,308) |
| Total Operating Expenses | (13,601,685) | (13,731,715) | (12,321,983) | (7,103,229) |
| Revenue | | | | |
| Rates | 4,161,743 | 4,037,493 | 4,162,295 | 4,158,185 |
| Operating Grants, Subsidies and Contributions | 1,241,130 | 1,410,646 | 1,146,094 | 1,697,508 |
| Fees and Charges | 1,699,830 | 1,762,663 | 1,545,502 | 1,644,623 |
| Interest Earnings | 358,700 | 358,380 | 298,488 | 370,758 |
| Other Revenue | 767,534 | 709,230 | 743,843 | 965,381 |
| Total Operating Revenue | 8,228,937 | 8,278,412 | 7,896,222 | 8,836,454 |
| Sub-Total | (5,372,748) | (5,453,303) | (4,425,762) | 1,733,226 |
| Non-Operating Grants, Subsidies & Contributions | 4,249,225 | 4,533,557 | 3,985,256 | 1,234,912 |
| Profit on Asset Disposals | 0 | 0 | 0 | 0 |
| Loss on Asset Disposals | 0 | 0 | 0 | 0 |
| | 4,249,225 | 4,533,557 | 3,985,256 | 1,234,912 |
| Net Result | (1,123,523) | (919,746) | (440,506) | 2,968,138 |
| Other Comprehensive Income | | | | |
| Changes on revaluation of non-current assets | 0 | 0 | 0 | 0 |
| Total Other Comprehensive Income | 0 | 0 | 0 | 0 |
| TOTAL COMPREHENSIVE INCOME | (1,123,523) | (919,746) | (440,506) | 2,968,138 |

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 MAY 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 | (328) | 1,703 | Within Threshold | (619.59%) | |
| Operating Grants, Subsidies and Contributions | 1,241,130 | 1,410,646 | 1,146,094 | 1,697,509 | 551,416 | 48.11% | ▲ |
| Fees and Charges | 1,699,830 | 1,762,663 | 1,545,502 | 1,644,623 | 99,121 | Within Threshold | |
| Interest Earnings | 358,700 | 358,380 | 298,488 | 370,758 | 72,270 | 24.21% | |
| Other Revenue | 767,534 | 709,230 | 743,843 | 965,381 | 221,538 | 29.78% | |
| Profit on Disposal of Asset | 0 | 0 | 0 | 0 | Within Threshold | 0% | |
| Total Operating Revenue | 4,066,314 | 4,246,544 | 3,733,599 | 4,679,974 | 944,345 | | |
| LESS OPERATING EXPENDITURE | | | | | | | |
| Employee Costs | (4,347,580) | (4,046,678) | (3,836,933) | (3,515,973) | 320,960 | Within Threshold | |
| Materials and Contracts | (3,276,854) | (3,769,782) | (2,936,410) | (2,764,283) | 172,127 | Within Threshold | |
| Utility Charges | (228,510) | (233,005) | (208,499) | (203,035) | Within Threshold | Within Threshold | |
| Depreciation on Non-Current Assets | (4,923,028) | (4,923,028) | (4,512,575) | 0 | 4,512,575 | 100.00% | |
| Interest Expenses | (41,129) | (41,129) | (2,929) | (27,134) | (24,205) | (826.39%) | |
| Insurance Expenses | (352,150) | (340,862) | (351,778) | (317,495) | 34,283 | Within Threshold | |
| Other Expenditure | (432,435) | (377,231) | (472,860) | (275,308) | 197,552 | 41.78% | |
| Loss on Disposal of Asset | 0 | 0 | 0 | 0 | Within Threshold | 0% | |
| Total Operating Expenses | (13,601,686) | (13,731,715) | (12,321,983) | (7,103,228) | 5,213,291 | | |
| Sub-Total | (9,535,372) | (9,485,171) | (8,588,385) | (2,423,254) | 6,157,636 | | |
| 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 | 4,512,575 | 0 | (4,512,575) | (100.00%) | |
| Operating Activities Excluded from Budget | 4,967,663 | 4,967,663 | 4,512,575 | (278,455) | (4,790,315) | | |
| Sub Total | (4,567,709) | (4,517,508) | (4,075,810) | (2,701,709) | 1,367,321 | | |
| INVESTING ACTIVITIES | | | | | | | |
| Outflows from investing activities | | | | | | | |
| Purchase Buildings | (5,308,516) | (4,904,496) | (5,206,701) | (429,023) | 4,777,678 | 91.76% | |
| Purchase Plant and Equipment | (745,100) | (633,559) | (695,000) | (636,884) | 58,116 | Within Threshold | |
| 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) | (2,496,525) | (1,822,161) | 674,364 | 27.01% | |
| 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 | 502,769 | 204,269 | 68.43% | |
| Contributions for the Development of Assets | 4,249,225 | 4,533,557 | 3,985,256 | 1,234,912 | (2,750,344) | (69.01%) | |
| Amount Attributable to Investing Activities | (4,619,383) | (3,900,536) | (4,587,435) | (1,380,377) | 3,208,438 | | |
| 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) | (109,996) | (573,418) | (463,422) | (421.31%) | |
| 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 | 1,831,358 | 1,379,163 | (452,195) | | |
| Sub Total | (6,830,623) | (7,049,542) | (6,831,886) | (2,702,923) | 4,123,564 | | |
| 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 | 4,156,482 | Within Threshold | Within Threshold | |
| | 6,830,623 | 7,049,542 | 6,830,623 | 7,174,156 | 4,021,042 | | |
| NET SURPLUS/(DEFICIT) | 0 | (0) | (1,263) | 4,471,233 | | | |

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 MAY 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 | 1,038,763 | 1,255,307 | 216,544 | 20.85% | ▲ |
| Governance | 800 | 0 | 800 | 2,000 | Within Threshold | 150.00% | |
| Law, Order Public Safety | 140,650 | 222,175 | 140,476 | 174,979 | 34,504 | 24.56% | ▲ |
| Health | 1,106,219 | 1,156,419 | 979,298 | 1,022,623 | 43,325 | Within Threshold | |
| Education and Welfare | 0 | 126 | 0 | 12,641 | 12,641 | 0% | ▲ |
| Housing | 85,075 | 85,475 | 77,941 | 79,329 | Within Threshold | Within Threshold | |
| Community Amenities | 259,815 | 280,608 | 259,316 | 301,674 | 42,358 | 16.33% | ▲ |
| Recreation and Culture | 66,231 | 67,850 | 66,230 | 77,901 | 11,671 | 17.62% | ▲ |
| Transport | 313,451 | 311,892 | 309,976 | 679,719 | 369,743 | 119.28% | ▲ |
| Economic Services | 160,240 | 160,846 | 147,277 | 166,173 | 18,896 | 12.83% | ▲ |
| Other Property and Services | 730,934 | 713,337 | 713,522 | 907,628 | 194,106 | 27.20% | ▲ |
| Total Operating Revenue | 4,066,314 | 4,246,544 | 3,733,599 | 4,679,974 | 943,788 | | |
| LESS OPERATING EXPENDITURE | | | | | | | |
| General Purpose Funding | (181,589) | (189,656) | (164,367) | (1,219) | 163,148 | 99.26% | |
| Governance | (520,437) | (606,632) | (482,059) | (193,969) | 288,090 | 59.76% | |
| Law, Order, Public Safety | (674,921) | (685,958) | (569,542) | (344,367) | 225,175 | 39.54% | |
| Health | (1,874,968) | (1,620,843) | (1,601,262) | (1,074,519) | 526,743 | 32.90% | |
| Education and Welfare | (225,633) | (239,071) | (211,267) | (64,470) | 146,797 | 69.48% | |
| Housing | (249,930) | (274,212) | (237,613) | (136,212) | 101,401 | 42.67% | |
| Community Amenities | (555,422) | (622,668) | (494,998) | (302,432) | 192,566 | 38.90% | |
| Recreation and Culture | (1,637,763) | (1,751,672) | (1,498,208) | (773,180) | 725,028 | 48.39% | |
| Transport | (6,326,404) | (6,389,419) | (5,810,412) | (1,601,284) | 4,209,128 | 72.44% | |
| Economic Services | (658,435) | (656,569) | (614,092) | (358,814) | 255,278 | 41.57% | |
| Other Property & Services | (696,184) | (695,015) | (638,165) | (2,252,762) | (1,614,597) | (253.01%) | |
| Total operating Expenses | (13,601,686) | (13,731,715) | (12,321,983) | (7,103,228) | 5,218,755 | | |
| Sub-Total | (9,535,372) | (9,485,171) | (8,588,385) | (2,423,254) | 6,162,543 | | |
| 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 | 4,512,575 | 0 | (4,512,575) | (100.00%) | |
| Operating Activities Excluded from Budget | 4,967,663 | 4,967,663 | 4,512,575 | (278,455) | (4,790,315) | | |
| Sub Total | (4,567,709) | (4,517,508) | (4,075,810) | (2,701,709) | 1,372,228 | | |
| INVESTING ACTIVITIES | | | | | | | |
| Outflows from investing activities | | | | | | | |
| Purchase Buildings | (5,308,516) | (4,904,496) | (5,206,701) | (429,023) | 4,777,678 | 91.76% | |
| Purchase Plant and Equipment | (745,100) | (633,559) | (695,000) | (636,884) | 58,116 | Within Threshold | |
| 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) | (2,496,525) | (1,822,161) | 674,364 | 27.01% | |
| 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 | 502,769 | 204,269 | 68.43% | ▲ |
| Contributions for the Development of Assets | 4,249,225 | 4,533,557 | 3,985,256 | 1,234,912 | (2,750,344) | (69.01%) | |
| Amount Attributable to Investing Activities | (4,619,383) | (3,900,536) | (4,587,435) | (1,380,377) | 3,208,438 | | |
| 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) | (109,996) | (573,418) | (463,422) | (421.31%) | |
| 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 | 1,831,358 | 1,379,163 | (452,195) | | |
| Sub Total | (6,830,623) | (7,049,542) | (6,831,886) | (2,702,923) | 4,128,471 | | |
| 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 | 4,156,482 | Within Threshold | Within Threshold | |
| Sub Total | 6,830,623 | 7,049,542 | 6,830,623 | 7,174,156 | 349,674 | | |
| NET SURPLUS/(DEFICIT) | 0 | (0) | (1,263) | 4,471,233 | | | |

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 MAY 2026

| | ACTUAL YTD | ACTUAL 30/06/2025 |
|--------------------------------------|--------------------|----------------------|
| Current Assets | | |
| Cash at bank and on Hand | 6,620,328 | 4,829,387 |
| Restricted Cash | 15,510 | 21,909 |
| Restricted Cash Reserves | 4,104,113 | 3,530,696 |
| Trade Receivables | 1,949,728 | 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 | 13,369,420 | 10,973,501 |
| Current Liabilities | | |
| Trade Creditors | 438,292 | (195,462) |
| Bonds and Deposits | 18,573 | (49,434) |
| Accrued Wages | (334,966) | (130,889) |
| Accrued Interest on Loans | 179 | (535) |
| Accrued Expense | (179) | (147,031) |
| ATO Liabilities | 0 | 0 |
| Retention Funds | (52,171) | 0 |
| Contract Liability | (3,963,691) | (3,280,125) |
| Loan Liability | 21,971 | (25,448) |
| Finance Lease Liability | 0 | 0 |
| Provisions | (510,148) | (510,148) |
| Total Current Liabilities | (4,382,141) | (4,339,072) |
| Sub-Total | 8,987,279 | 6,634,429 |
| Adjustments | | |
| LESS Cash Backed Reserves | (4,104,113) | (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 | 4,471,233 | 3,017,674 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 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 | 1,146,094 | 1,697,509 | 551,416 | 48% | TIMING/ PERMANENT | Decrease in General Purpose Grant \$23k, Increase in Local Road Grant \$160k, Increase in DFES ESL Operating Grant \$33k, Increase in Childcare Retention grant \$13k, Decrease in DWER Stormwater drain investigation grant \$10k, Increase in Bridge Maintenance Contributions \$376k. |
| Fees & Charges | 1,545,502 | 1,644,623 | 99,121 | Within Threshold | TIMING | Increase in Surgery Fees \$42k, Increase in Planning Scheme Fees \$17k, Increase in Caravan Park Fees & Charges \$22k, Increase in Building Licence Fees \$11k, Decrease in Abel St Shop Rental \$10k, Increase in Licencing Commission \$27k. |
| Interest Earnings | 298,488 | 370,758 | 72,270 | 24% | TIMING | Increase in Rates Late Payment interest \$18k, Increase in Reserve Interest \$60k. |
| Other Revenue | 743,843 | 965,381 | 221,538 | 30% | TIMING | Decrease in Workers Comp Reimbursements \$40k, Increase in Rylington Sheep Sales Income \$234k, Increase in Rylington Wool Sales Income \$64k, Decrease in Barley Grain Income \$35k, Decrease in Ladies Day Income \$19k. |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 2026**

EXPLANATION OF MATERIAL VARIANCES

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE \$ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---------------------------|---------------|---------------|-------------|------------------|-----------------------|--|
| <u>Operating Expenses</u> | | | | | | |
| Employee Costs | (3,836,933) | (3,515,973) | 320,960 | Within Threshold | TIMING | Increase in Fire Prevention Wages and Overheads \$52k, Increase in Bushfire Risk Planning \$28k, Decrease in EMO Salaries \$69k, Decrease in Medical Salaries \$317k, Decrease in Rental of GP House \$17k, Increase in Medical Workers Comp Insurance \$19k, Decrease in Medical Superannuation \$43k, Decrease in Medical Training \$15k, Increase in Staff Housing Wages, Decrease in Transfer Station Expenses \$24k, Decrease in Recreation Complex expenses \$11k, Increase in Support for Others expenses \$48k, Decrease in Swimming Pool wages \$10k, Increase in Road Maint expenses \$30k, Decrease in Maintenance Grading expenses \$126k, Decrease in Drains & Culverts Expenses \$11k, Decrease in Town Road Repairs Expenses \$11k, Decrease in Emergency Services Expenses \$11k, Increase in Storm Damage Expenses \$17k, Decrease in Supervision Wages \$49k, Increase in PWOH Workers Comp Insurance \$16k, Decrease in PWOH Superannuation \$36k, Decrease in PWOH Leave \$78k, Decrease in Protective Clothing Expenses \$12k, Increase in PWOH Staff Training Expenses \$15k, Increase in Less PHOW Allocated \$428k, Decrease in Mechanic wages \$60k, Decrease in Workers Compensation payments \$45k, Decrease in Admin Staff Training expense \$13k, Decrease in Rylington Park Wages \$16k. |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 2026**

EXPLANATION OF MATERIAL VARIANCES

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE \$ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|------------------------|-------------|-------------|-------------|------------------|--------------------|---|
| Materials & Contracts | (2,936,410) | (2,764,283) | 172,127 | Within Threshold | TIMING | Decrease in UV Revaluation \$16k, Decrease in Council Chamber Maint \$12k, Decrease in Election Expenses \$12k, Decrease in Fire Vehicles Maint \$13k , Decrease in ESL Other Goods expenses \$10k, Decrease in Fire Prevention & Support expenses \$33k, Increase in Ranger Services \$30k, Decrease in Contaminated Sites assessment expenses \$17k, Increase in Doctor House Building Maint \$25k, Increase in Medical Services expenses \$12k, Decrease in Medical Computer expenses \$19k, Decrease in Medical Supplies expenses \$19k, Decrease in Locum Doctor expenses \$12k, Increase in Ambulance Centre expenses \$15k, Increase in Early Learning Centre expenses \$17k, Increase in Community Housing Maintenance \$11k, Decrease in Other Housing Maint Expenses \$20k, Increase in Other Housing expenses \$11k, Decrease in Contract Refuse Collection \$10k, Increase in Transfer Station expenses \$26k, Increase in Land Fill site expenses \$15k, Decrease in Cemetery expenses \$13k, Increase in Other Public Hall expenses \$18k, Decrease in Recreation Complex expenses \$13k, Increase in townsite Gardens expenses \$39k, Decrease in Swimming Pool and Gym expenses \$47k, Decrease in Rural Road Maintenance \$80k, Decrease in Maintenance Grading \$44k, Increase in Bridge Maintenance Repairs \$56k, Increase in Drains and Culverts Maintenance \$17k, Increase in Verge Pruning expenses \$13k, Increase in Town Services Tree Pruning \$12k, Decrease in Consulting Engineer expenses \$32k, Decrease in Caravan Park Expenses \$15k, Increase In Parts and Repairs Expenses \$88k, Increase in Plant Registration \$11k, Decrease in Less Plant Costs Recovered \$209k, Decrease in Audit Fees \$47k, Decrease in Admin Building Maintenance \$13k, Increase in IT System Operation expenses \$19k, Decrease in Minor Equipment expenses \$15k, Increase in Rylington Operational expenses \$11k, Increase in Rylington Stock Expenses \$28k, Decrease in Rylington Crop Expenses \$15k, Decrease in Rylington Event expenses \$19k. |
| Depreciation on Assets | (4,512,575) | 0 | 4,512,575 | 100% | TIMING | Depreciation not yet raised due to delay of implementation of asset register module and correct Asset balances. |
| Insurance Expenses | (351,778) | (317,495) | 34,283 | Within Threshold | TIMING | Decrease in Medical Centre Insurances \$13k, Increase in Bridges Insurance \$12k. |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 2026**

EXPLANATION OF MATERIAL VARIANCES

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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 |
|-----------------------|-----------------------|-----------------------|--------------------|-------------------|-------------------------------|--|
| Other Expenses | (472,860) | (275,308) | 197,552 | 42% | TIMING | Decrease in Admin Allocations \$66k, Decrease in Councillor Sitting Fees - \$29k, Decrease in Warren Blackwood Alliance expenses \$53k, Decrease in Staff Housing expenses allocated to other programs \$17k, Increase in CRC contributions \$23k, Decrease in Admin FBT expenses \$20k. |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 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>Investing Activities</u> | | | | | | |
| Purchase Buildings | (5,206,701) | (429,023) | 4,777,678 | 92% | TIMING | Decrease in Evacuation Centre Building \$4,633k, Increase in 5 Rogers Avenue Re-newals \$31k, Decrease in CRC Capital Renewal \$25k, Increase in Town Hall Building expenses \$28k, 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) | (636,884) | 58,116 | Within Threshold | TIMING | Decrease in Heavy Plant Purchases \$103k, Increase in Admin Utility Van Purchase \$45k. |
| Purchase Furniture and Equipment | (45,000) | (18,450) | 26,550 | 59% | TIMING | Increase in Members Furniture & Equipment \$18k, Decrease in Admin ICT Upgrades & Renewals \$45k. |
| Infrastructure Assets - Roads | (2,496,525) | (1,822,161) | 674,364 | 27% | TIMING | Decrease in RTR - Six Mile Road \$31k, Increase in RTR - Walshaws Rd \$238k, Decrease in RTR - Craigie Road \$260k, Decrease in RRG Boyup Brook-Cranbrook Rd \$50k, Decrease in RRG Boyup Brook-Arthur River Rd \$110k, Decrease in RRG Winnejup Road \$23k, Decrease in Gravel Pit Rehabilitation \$30k, Decrease in Gravel Sheeting projects \$136k, Decrease in Winter Grading \$273k. |
| 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 Fire Emergency Water Tanks \$13k, Increase in Flaxmill Fence & Water Supply Upgrade \$20k. |
| Proceeds from Sale of Assets | 298,500 | 502,769 | 204,269 | 68% | TIMING | Increase in Proceeds from Sale of Land Assets \$180k, Increase in Proceeds from Sale of Plant Assets \$24k. |
| Non-Operating Grants, Subsidies for the Development of Assets | 3,985,256 | 1,234,912 | (2,750,344) | -69% | TIMING | Decrease in DFES Evacuation Centre grant \$105k, Decrease in Evacuation Centre contributions \$1,820k, Increase in Tallison Sandakan Playground Contribution \$172k, Decrease in Regional Road Group grants \$47k, Decrease in Roads to Recovery grants \$673k, Decrease in Special Bridge grants \$257k, Decrease in DWER Water Tanks grant \$21k. |
| <u>Financing Activities</u> | | | | | | |
| Transfer to Reserves | (109,996) | (573,418) | (463,422) | -421% | | 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 31 MAY 2026

| | 2024-2025 ACTUAL | 2025-2026 ACTUAL | Variance |
|---------------------------------------|---------------------|---------------------|-------------|
| | \$ | \$ | \$ |
| Current assets | | | |
| Unrestricted Cash & Cash Equivalents | 4,829,766 | 6,620,328 | 1,790,562 |
| Restricted Cash - Reserves | 3,530,695 | 4,104,113 | 573,418 |
| Restricted Cash - Other | 21,530 | 15,510 | (6,020) |
| Trade and other receivables | 1,894,667 | 1,949,728 | 55,061 |
| 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 | 13,369,420 | 2,395,919 |
| 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 | 18,737,617 | 429,023 |
| Furniture & Equipment | 58,212 | 76,662 | 18,450 |
| Plant & Equipment | 2,500,254 | 3,084,369 | 584,115 |
| Right of use Assets - Plant | 39,822 | 39,822 | 0 |
| Infrastructure Assets - Roads | 92,899,253 | 94,721,413 | 1,822,160 |
| 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 | 161,029,802 | 2,615,288 |
| Total assets | 169,388,015 | 174,399,222 | 5,011,207 |
| Current liabilities | | | |
| Trade and other payables | 473,917 | -73,125 | 547,042 |
| Bonds and deposits | 49,434 | -18,573 | 68,007 |
| Contract Liabilities | 3,280,125 | 3,963,691 | (683,566) |
| Interest-bearing loans and borrowings | 25,448 | 0 | 25,448 |
| Finance Lease Liability - Current | 0 | 0 | 0 |
| Provisions | 510,148 | 510,148 | 0 |
| Total current liabilities | 4,339,072 | 4,382,141 | (43,069) |
| 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 | 6,439,804 | (2,043,069) |
| Net assets | 164,991,280 | 167,959,418 | 2,968,138 |
| Equity | | | |
| Retained surplus | 58,054,911 | 57,481,494 | (573,417) |
| Net Result | 0 | 2,968,138 | 2,968,138 |
| Reserve - asset revaluation | 103,405,674 | 103,405,673 | (1) |
| Reserve - Cash backed | 3,530,695 | 4,104,113 | 573,418 |
| Total equity | 164,991,280 | 167,959,418 | 2,968,138 |

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 MAY 2026**

| | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ACTUAL |
|---|-----------------------------|-----------------------------|-----------------------------|
| | \$ | \$ | \$ |
| Cash Flows from operating activities | | | |
| Payments | | | |
| Employee Costs | (4,554,794) | (4,376,069) | (3,251,520) |
| Materials & Contracts | (2,444,507) | (3,276,933) | (3,522,394) |
| Utilities (gas, electricity, water, etc) | (198,612) | (228,431) | (203,035) |
| Insurance | (335,437) | (41,129) | (317,495) |
| Interest Expense | (2,779) | (352,150) | (27,849) |
| Goods and Services Tax Paid | (200,630) | 0 | (13,596) |
| Other Expenses | (370,210) | (432,439) | (275,308) |
| | (8,106,968) | (8,707,151) | (7,611,197) |
| Receipts | | | |
| Rates | 3,912,339 | 4,181,745 | 3,610,348 |
| Operating Grants & Subsidies | 1,870,588 | 2,367,396 | 1,697,508 |
| Fees and Charges | 2,021,445 | 1,699,830 | 1,644,623 |
| Interest Earnings | 470,834 | 358,700 | 370,758 |
| Goods and Services Tax | 128,176 | 106,341 | 103,081 |
| Other | 794,310 | 767,534 | 900,521 |
| | 9,197,693 | 9,481,546 | 8,326,839 |
| Net Cash flows from Operating Activities | 1,090,725 | 774,395 | 715,641 |
| Cash flows from investing activities | | | |
| Payments | | | |
| Purchase of Land | 0 | 0 | 0 |
| Purchase of Buildings | (397,996) | (5,308,516) | (429,023) |
| Purchase Plant and Equipment | (559,010) | (745,100) | (636,883) |
| Purchase Furniture and Equipment | (40,640) | (45,000) | (18,450) |
| Purchase Road Infrastructure Assets | (2,362,863) | (2,550,526) | (1,822,161) |
| 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 | 502,769 |
| Non-Operating grants used for Development of Assets | 3,990,043 | 981,612 | 2,305,026 |
| | (1,721,295) | (7,886,996) | (310,261) |
| Cash flows from financing activities | | | |
| Repayment of Debentures | (24,011) | (58,645) | (47,419) |
| Principal 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) | 2,357,961 |
| 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 | 10,739,952 |

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 MAY 2026**

Notes

| | 2024-2025 ACTUAL \$ | 2025-2026 BUDGET \$ | 2025-2026 ACTUAL \$ |
|--|---------------------------|---------------------------|---------------------------|
| RECONCILIATION OF CASH | | | |
| Cash at Bank | 4,815,104 | 46,780 | 6,619,578 |
| Restricted Cash | 3,566,137 | 3,163,215 | 4,119,624 |
| Cash on Hand | 750 | 750 | 750 |
| TOTAL CASH | 8,381,991 | 3,210,745 | 10,739,952 |
| RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT | | | |
| Net Result (As per Comprehensive Income Statement) | 488,531 | (1,123,526) | 2,968,138 |
| 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) | (1,234,912) |
| Changes in Assets and Liabilities | | | |
| (Increase)/Decrease in Inventory | (824) | 0 | 0 |
| (Increase)/Decrease in Receivables | (922,808) | 1,277,607 | (1,108,072) |
| Increase/(Decrease) in Accounts Payable | 651,837 | (73,124) | 90,488 |
| 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 | 715,641 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 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 | 4,915,587 | 282,525 | 5.7% |
| 051900 | Emergency Water Tanks | MWS | OTHER | New | 0 | 13,182 | 0 | 13,182 | 0.0% |
| | | | | | 4,915,586 | 4,405,478 | 4,915,587 | 295,706 | |
| 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 | 30,899 | 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 | 0 | |
| | | | | | 100,000 | 185,000 | 0 | 30,899 | |
| 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 | 6,955 | 50.5% |
| 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 | 108,645 | 135.8% |
| 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 | 113,387 | 94.5% |
| 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 | 411,893 | |
| 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 | 352,297 | 93.9% |
| RRG148 | Regional Road Group - Boyup Brook Cranbrook Road | MWS | ROAD | Upgrade | 389,522 | 472,500 | 389,521 | 339,537 | 87.2% |
| RRG210 | Regional Road Group - Boyup Brook Arthur River Road | MWS | ROAD | Upgrade | 439,880 | 454,500 | 439,881 | 330,171 | 75.1% |
| 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 | 136,000 | 0 | 0.0% |
| 121410 | Winter Road Grading | MWS | ROAD | Renewal | 506,919 | 549,536 | 506,920 | 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 | 3,071,525 | 2,295,633 | |
| 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 31 MAY 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 | 8,871,191 | 3,118,057 | |

| SUMMARIES: | | | | | | | | | |
|----------------------------------|--|--|--|--|------------------|------------------|------------------|------------------|--------------|
| Buildings | | | | | 5,308,516 | 4,904,496 | 5,206,701 | 429,023 | 8.1% |
| Plant & Equipment | | | | | 745,100 | 633,559 | 695,000 | 636,883 | 85.5% |
| Furniture & Equipment | | | | | 45,000 | 53,450 | 45,000 | 18,450 | 41.0% |
| Road Infrastructure | | | | | 2,550,526 | 2,773,969 | 2,496,525 | 1,822,161 | 71.4% |
| 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 | 8,871,191 | 3,118,057 | 34.0% |
| At No Cost | | | | | 0 | 0 | 0 | 0 | 0.0% |
| Asset Renewal | | | | | 2,115,524 | 2,186,331 | 1,914,709 | 1,355,102 | 64.1% |
| New Asset | | | | | 5,781,082 | 5,255,791 | 5,745,982 | 720,475 | 12.5% |
| Upgrading Asset | | | | | 1,270,502 | 1,505,041 | 1,210,500 | 1,042,480 | 82.1% |
| | | | | | 9,167,108 | 8,947,163 | 8,871,191 | 3,118,057 | 34.0% |
| 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 | 8,738,847 | 3,055,348 | 34.2% |
| Building Maintenance Coordinator | | | | | 189,160 | 303,430 | 87,344 | 37,854 | 20.0% |
| | | | | | 9,167,108 | 8,947,163 | 8,871,191 | 3,118,057 | 34.0% |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 31 MAY 2026**

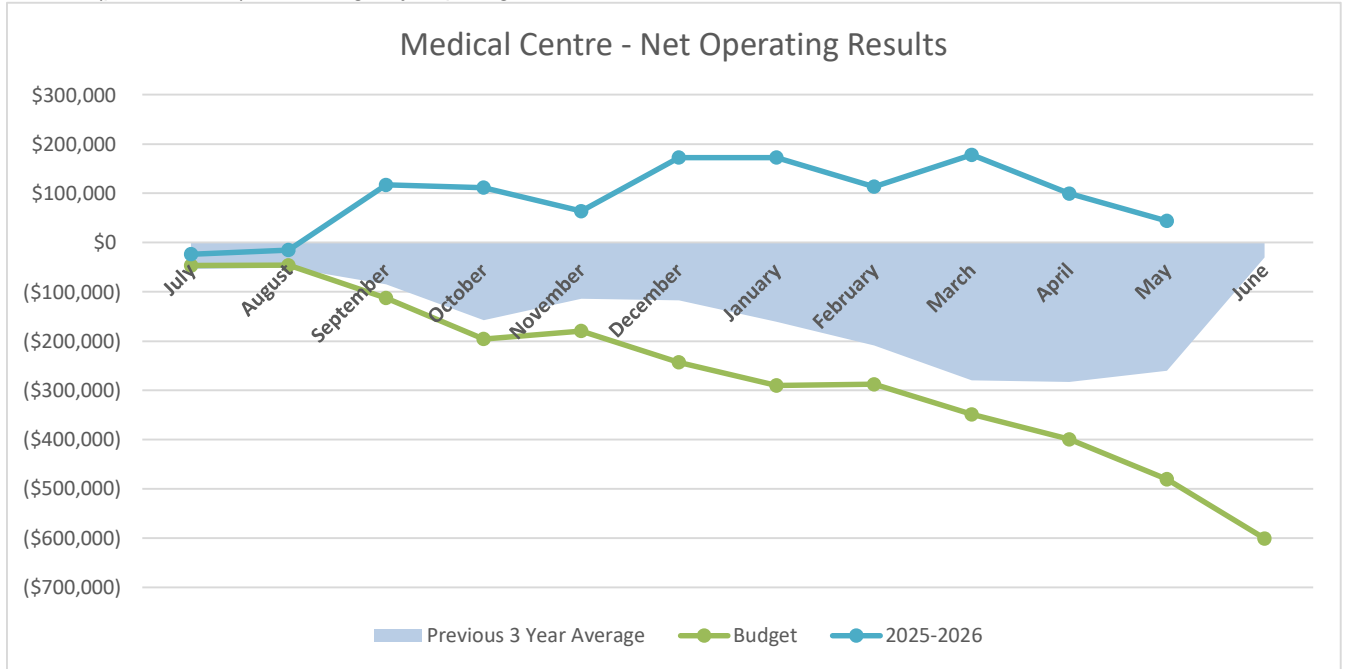
| UNSPENT CAPITAL GRANTS | | | | | | | |
|---|----------------------------------|----------------------------------|--|------------------------------|---------------------------------------|-----------------------|-----------------------------------|
| Grant Provider | Liability 1 July 2025 | Increase 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 | - | (266,029) | - | 672,529 | 645,628 | 266,029 |
| CITS - CSRFF Evacuation Centre/Recreation Centre Grant | - | 375,000 | - | 375,000 | 1,500,000 | 1,440,000 | - |
| Other - Evacuation Centre/Recreation Centre Contributions | - | - | - | - | 130,000 | 124,800 | - |
| 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 | - | 242,400 | (242,400) | - | 285,000 | 285,000 | 242,400 |
| MRWA - Regional Road Group Funding - Winnejup Rd | - | 244,000 | (244,000) | - | 245,000 | 245,000 | 244,000 |
| MRWA - Regional Road Group Funding - Boyup Brook Cranbrook Rd | - | 252,000 | (252,000) | - | 255,000 | 255,000 | 252,000 |
| 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 | - | 256,700 | - |
| WALGGC - Special Bridge Funding | 1,449,997 | - | - | 1,449,997 | - | - | - |
| WALGGC - Special Bridge Funding | - | 388,000 | - | 388,000 | 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 | 1,872,557 | (1,189,479) | 3,950,691 | 4,249,225 | 3,985,256 | 1,189,479 |
| 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 | 1,905,557 | (1,221,991) | 3,963,691 | 4,249,225 | 3,985,256 | 1,221,991 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 2026**

MAJOR BUSINESS UNITS

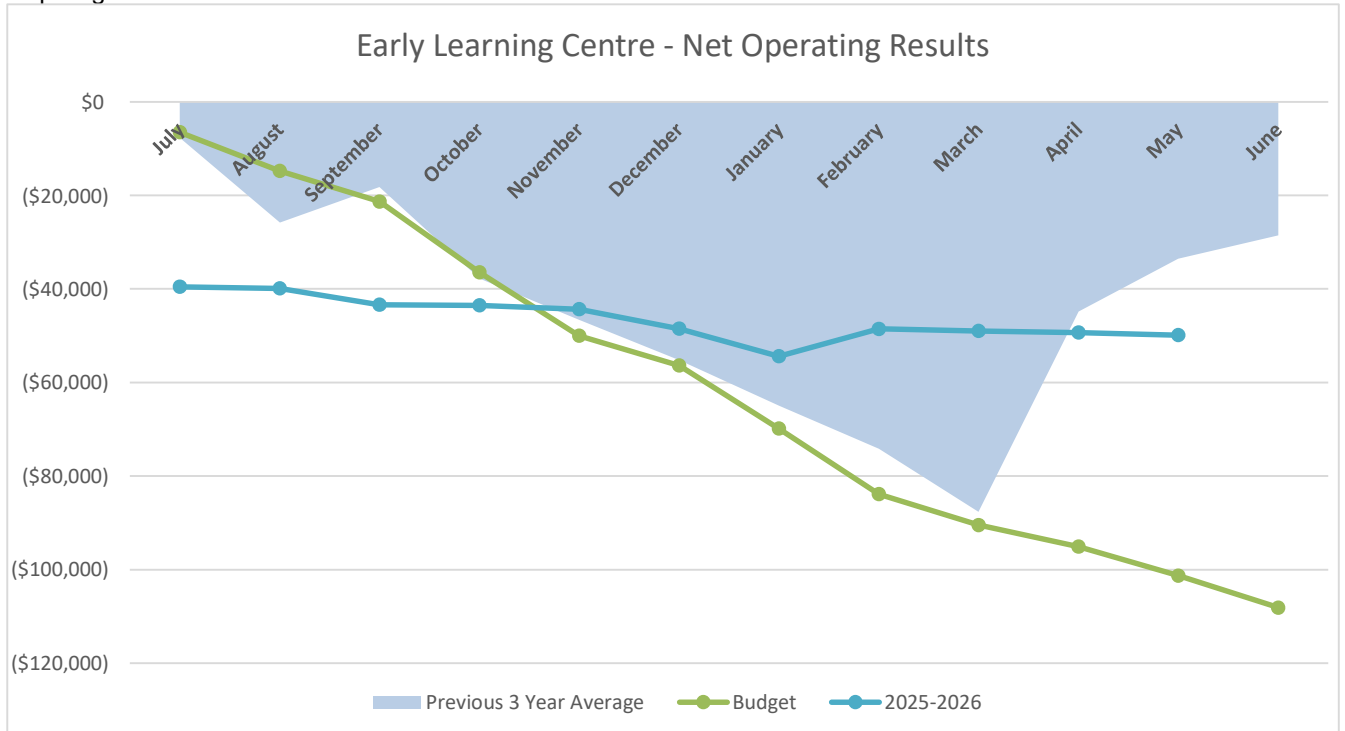
Medical Centre

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.

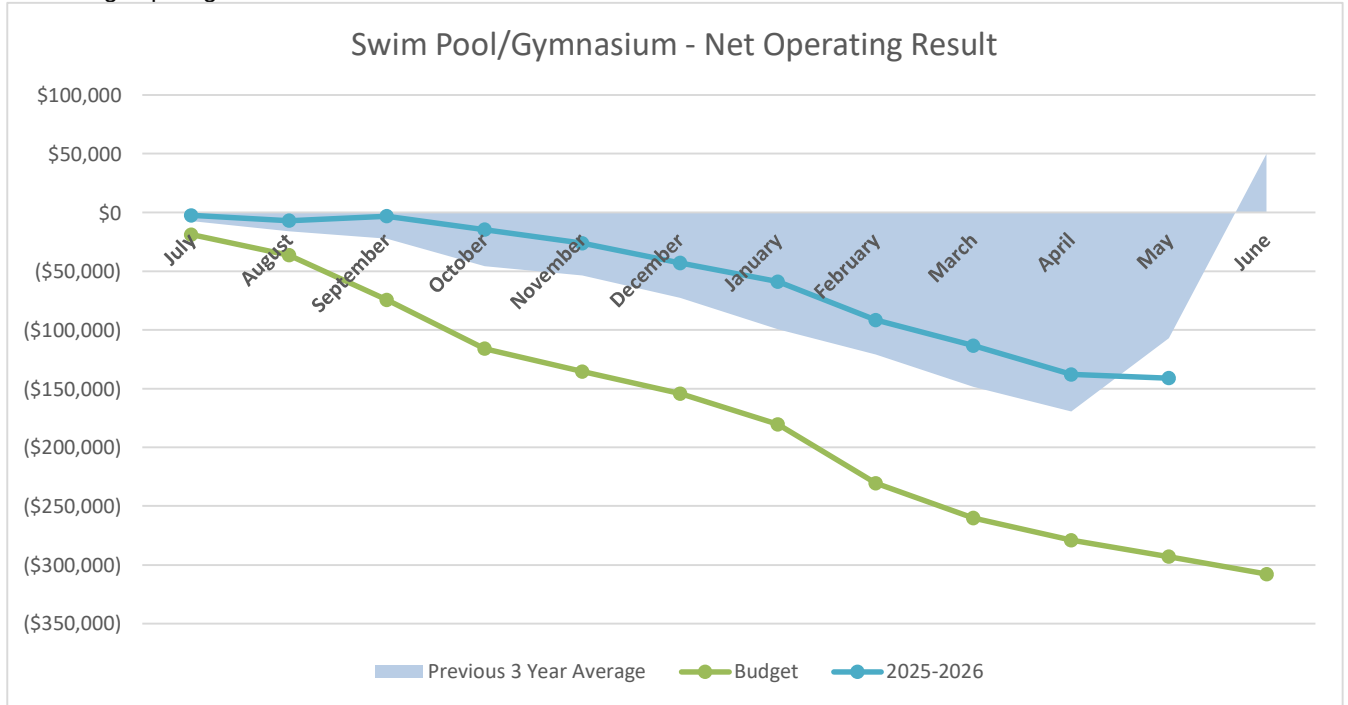


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 2026**

MAJOR BUSINESS UNITS

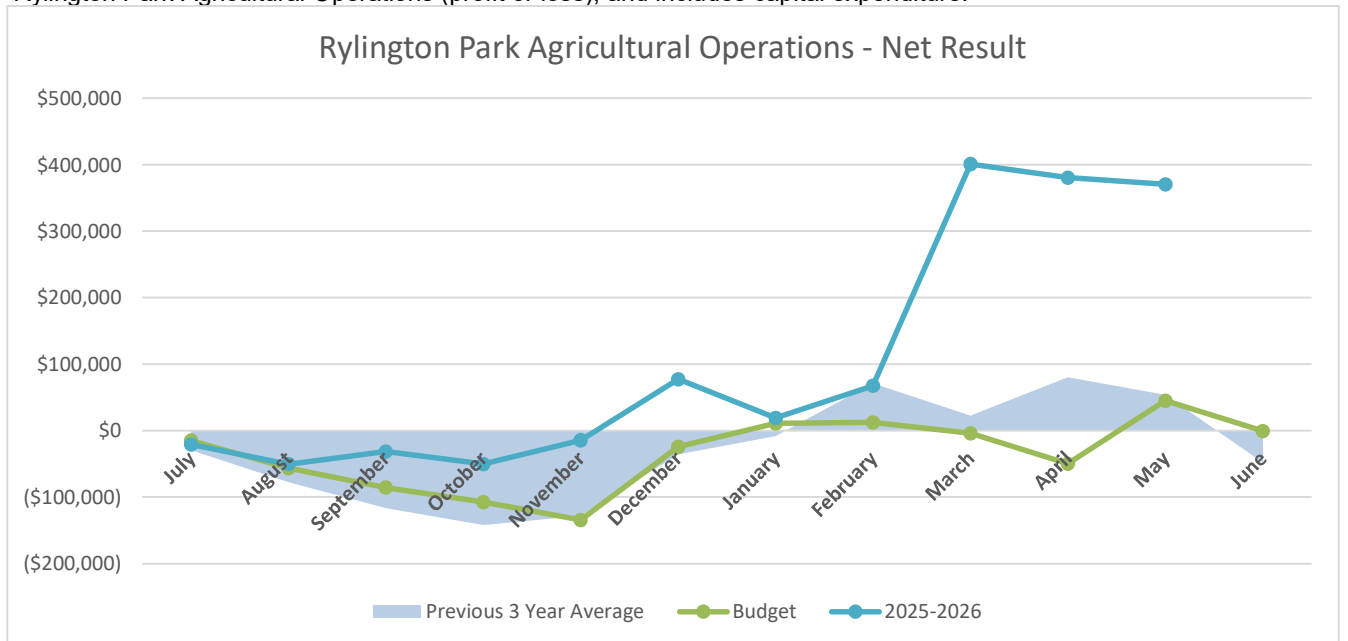
Swimming Pool/Gymnasium

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 31 MAY 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 | 1,300 | 0 | 38,644 | 37,344 | 1,269 | 0 | 38,613 |
| Plant Reserve | 386,424 | 13,453 | 0 | 399,877 | 386,424 | 63,134 | 0 | 449,558 |
| Building Reserve | 887,960 | 481,415 | 0 | 1,369,375 | 887,960 | 134,564 | (894,000) | 128,524 |
| Community Housing Reserve | 239,613 | 8,342 | 0 | 247,955 | 239,613 | 8,144 | 0 | 247,757 |
| Emergency Reserve | 13,939 | 485 | 0 | 14,424 | 13,939 | 474 | 0 | 14,413 |
| Insurance Claim Reserve | 16,986 | 591 | 0 | 17,577 | 16,986 | 577 | 0 | 17,563 |
| Other Recreation Reserve | 92,898 | 3,234 | 0 | 96,132 | 92,898 | 53,158 | 0 | 146,056 |
| Commercial Reserve | 504,420 | 17,561 | 0 | 521,981 | 504,420 | 17,144 | (100,000) | 421,564 |
| Bridges Reserve | 62,649 | 2,181 | 0 | 64,830 | 62,649 | 52,129 | 0 | 114,778 |
| Aged Accommodation Reserve | 36,216 | 1,261 | 0 | 37,477 | 36,216 | 1,231 | 0 | 37,447 |
| Road Contributions Reserve | 31,956 | 1,113 | 0 | 33,069 | 31,956 | 1,086 | 0 | 33,042 |
| IT/Office Equipment Reserve | 148,362 | 5,165 | 0 | 153,527 | 148,362 | 30,042 | 0 | 178,404 |
| Civic Receptions Reserve | 18,739 | 652 | 0 | 19,391 | 18,739 | 637 | 0 | 19,376 |
| Unspent Grants Reserve | 89 | 3 | 0 | 92 | 89 | 3 | 0 | 92 |
| Unspent Community Grants Reserve | 137 | 5 | 0 | 141 | 137 | 5 | 0 | 142 |
| Rylington Park Working Capital Reserve | 258,271 | 8,991 | 0 | 267,262 | 258,271 | 8,778 | 0 | 267,049 |
| Rylington Park Community Projects Reserve | 558,873 | 19,456 | 0 | 578,329 | 558,873 | 18,995 | 0 | 577,868 |
| Co-Contributions Reserve | 156,362 | 5,444 | 0 | 161,806 | 156,362 | 105,314 | 0 | 261,676 |
| Waste Reserve | 20,825 | 725 | 0 | 21,550 | 20,825 | 10,708 | 0 | 31,533 |
| Rylington Park Scholarship Fund Reserve | 6,745 | 235 | 0 | 6,980 | 6,745 | 6,729 | 0 | 13,474 |
| Asset Design and Development Reserve | 51,888 | 1,806 | 0 | 53,694 | 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 | 573,418 | 0 | 4,104,113 | 3,530,696 | 578,885 | (994,000) | 3,115,581 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MAY 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 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 2026 | | ADOPTED BUDGET 2025-2026 | | AMENDED BUDGET 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) | (\$33,655) | (\$33,655) | \$0 | (\$28,500) | \$0 | (\$43,955) | \$0 |
| 146016 | Proceeds Sale of Assets - Administration P&E | \$0 | (\$19,114) | (\$19,114) | \$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) | (\$502,769) | (\$502,769) | \$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 | (\$502,769) | (\$502,769) | \$0 | (\$298,500) | \$298,500 | (\$513,070) | \$513,070 |
| Total - OPERATING STATEMENT | | \$0 | (\$502,769) | (\$502,769) | \$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 | | 31 MAY 2026 | | YTD ACTUALS 31 MAY 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 | \$125,709 | \$0 | \$0 | \$0 | \$0 | \$137,192 | \$0 | \$144,758 |
| 031101 | Collection Costs | \$4,582 | \$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 | | \$146,868 | \$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 | (\$3,424) | (\$3,424) | \$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 | (\$22,750) | (\$40,743) | (\$40,743) | \$0 | (\$25,000) | \$0 | (\$25,000) | \$0 |
| 031008 | Rates - Rate Enquiries | (\$6,560) | (\$8,273) | (\$8,273) | \$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 | \$1,810 | \$1,810 | \$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 | \$2,475 | \$0 | \$0 | \$0 | \$3,018 | \$0 | \$3,018 | \$0 |
| 031017 | Rates - Deferred Rates - Interest Grant | (\$1,476) | \$0 | \$0 | \$0 | (\$1,800) | \$0 | (\$1,800) | \$0 |
| 031104 | Rates Written Off | \$41 | \$0 | \$0 | \$0 | \$50 | \$0 | \$50 | \$0 |
| Sub Total - GENERAL RATES OP INC | | (\$4,208,181) | (\$4,226,596) | (\$4,226,596) | \$0 | (\$4,219,643) | \$0 | (\$4,081,893) | \$0 |
| Total - GENERAL RATES | | (\$4,061,313) | (\$4,225,377) | (\$4,226,596) | \$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 | | 31 MAY 2026 | | 31 MAY 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 | \$8,336 | \$0 | \$0 | \$0 | \$0 | \$9,097 | \$0 | \$9,598 |
| 032101 | General Purpose Funding - Doubtful Debts Expense | \$9,163 | \$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 | | \$17,499 | \$0 | \$0 | \$0 | \$0 | \$19,097 | \$0 | \$19,598 |
| OPERATING INCOME | | | | | | | | | |
| 032001 | General Purpose Grants Federal Commission (OP) | (\$444,936) | (\$421,707) | (\$421,707) | \$0 | (\$444,937) | \$0 | (\$421,708) | \$0 |
| 032002 | General Purpose Grants Federal - Roads (OP) | (\$285,107) | (\$445,119) | (\$445,119) | \$0 | (\$380,142) | \$0 | (\$445,120) | \$0 |
| 032003 | General Purpose Funding - Interest On Investments - Municipal Account | (\$194,000) | (\$188,632) | (\$188,632) | \$0 | (\$200,000) | \$0 | (\$210,400) | \$0 |
| 032004 | Interest on Investments - Reserves Account | (\$68,400) | (\$128,736) | (\$128,736) | \$0 | (\$120,000) | \$0 | (\$120,000) | \$0 |
| 032005 | Interest on Investments - Police Licensing | (\$97) | (\$494) | (\$494) | \$0 | (\$100) | \$0 | (\$263) | \$0 |
| 032006 | General Purpose Funding - Interest on Investments - Medical Funds | (\$665) | (\$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 | | (\$993,204) | (\$1,185,192) | (\$1,185,192) | \$0 | (\$1,145,879) | \$0 | (\$1,197,791) | \$0 |
| Total - OTHER GENERAL PURPOSE FUNDING | | (\$975,706) | (\$1,185,192) | (\$1,185,192) | \$0 | (\$1,145,879) | \$19,097 | (\$1,197,791) | \$19,598 |
| Total - GENERAL PURPOSE FUNDING | | (\$5,037,019) | (\$5,410,569) | (\$5,411,788) | \$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 | | |
|---|------------|---|-----------|--------------|-------------|----------------|-------------|----------------|-------------|-----------|
| | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | | |
| | | Budget | | 31 MAY 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 | | | | | | | | | | |
| MEMBERS OF COUNCIL | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 041100 | | Members - Sitting Fees. | \$64,380 | \$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 | \$441 | \$0 | \$441 | \$0 | \$4,400 | \$0 | \$4,400 |
| 041105 | | Members - Conferences/Seminars Costs | \$950 | \$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 | \$28,048 | \$6,494 | \$0 | \$6,494 | \$0 | \$28,204 | \$0 | \$13,433 |
| 041109 | | Members - Refreshments & Receptions | \$28,785 | \$33,125 | \$0 | \$33,125 | \$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 | \$27,000 | \$25,183 | \$0 | \$25,183 | \$0 | \$27,000 | \$0 | \$25,183 |
| 041118 | | ICT - Councillors | \$3,050 | \$1,069 | \$0 | \$1,069 | \$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 | \$67,045 | \$0 | \$0 | \$0 | \$0 | \$73,144 | \$0 | \$103,329 |
| Sub Total - MEMBERS OF COUNCIL OP/EXP | | | \$381,486 | \$193,970 | \$0 | \$193,970 | \$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 | | | \$380,686 | \$191,970 | (\$2,000) | \$193,970 | (\$800) | \$410,721 | \$0 | \$436,865 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 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 | \$100,573 | \$0 | \$0 | \$0 | \$0 | \$109,716 | \$0 | \$169,767 |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | | \$100,573 | \$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 | | \$100,573 | \$0 | \$0 | \$0 | \$0 | \$109,716 | \$0 | \$169,767 |
| Total - GOVERNANCE | | \$481,259 | \$191,970 | (\$2,000) | \$193,970 | (\$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 | | 31 MAY 2026 | | YTD ACTUALS 31 MAY 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 | \$11,825 | \$68,471 | \$0 | \$68,471 | \$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 | \$6,576 | \$6,386 | \$0 | \$6,386 | \$0 | \$7,646 | \$0 | \$3,692 |
| 051104 | Minor Fire Plant & Equipment Purchases non ESL | \$504 | \$0 | \$0 | \$0 | \$0 | \$550 | \$0 | \$550 |
| 051105 | Fire Plant & Equipment Maintenance - Non ESL | \$1,021 | \$0 | \$0 | \$0 | \$0 | \$1,120 | \$0 | \$1,120 |
| 051106 | ESL - Fire Vehicle Maintenance Costs | \$30,488 | \$17,300 | \$0 | \$17,300 | \$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 | \$15,000 | \$4,914 | \$0 | \$4,914 | \$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 | \$8,368 | \$0 | \$8,368 | \$0 | \$12,000 | \$0 | \$12,000 |
| 051114 | ESL - Land & Building Maintenance | \$1,500 | \$1,423 | \$0 | \$1,423 | \$0 | \$1,500 | \$0 | \$2,585 |
| 051115 | ESL - Clothing and Accessories | \$25,000 | \$15,830 | \$0 | \$15,830 | \$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 | \$22,705 | \$44,728 | \$0 | \$44,728 | \$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 | \$65,340 | \$0 | \$65,340 | \$0 | \$93,522 | \$0 | \$93,522 |
| 051150 | Admin Allocation - Fire Control | \$67,045 | \$0 | \$0 | \$0 | \$0 | \$73,144 | \$0 | \$77,179 |
| 051190 | Depreciation - Fire Control | \$2,386 | \$0 | \$0 | \$0 | \$0 | \$2,603 | \$0 | \$2,603 |
| Sub Total - FIRE PREVENTION OP/EXP | | \$354,946 | \$269,440 | \$0 | \$269,440 | \$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 | (\$135,000) | (\$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 | | (\$135,400) | (\$169,068) | (\$169,068) | \$0 | (\$135,400) | \$0 | (\$215,139) | \$0 |
| Total - FIRE PREVENTION | | \$219,546 | \$100,372 | (\$169,068) | \$269,440 | (\$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 | |
|---|-------|---|------------------|-------------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | | 31 MAY 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 | \$11,633 | \$41,986 | \$0 | \$41,986 | \$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 | \$887 | \$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 | \$3,325 | \$1,636 | \$0 | \$1,636 | \$0 | \$3,400 | \$0 | \$2,786 |
| 052150 | | Admin Allocation - Animal Control | \$25,179 | \$0 | \$0 | \$0 | \$0 | \$27,475 | \$0 | \$28,991 |
| 052190 | | Depreciation | \$7,570 | \$0 | \$0 | \$0 | \$0 | \$8,260 | \$0 | \$8,260 |
| Sub Total - ANIMAL CONTROL OP/EXP | | | \$54,144 | \$43,686 | \$0 | \$43,686 | \$0 | \$97,396 | \$0 | \$99,593 |
| OPERATING INCOME | | | | | | | | | | |
| 052001 | | Animal Fines & Penalties Income | (\$200) | (\$800) | (\$800) | \$0 | (\$250) | \$0 | (\$400) | \$0 |
| 052002 | | Animal Impounding Fees Income | \$0 | (\$800) | (\$800) | \$0 | \$0 | \$0 | (\$800) | \$0 |
| 052003 | | Dog Registrations Charges | (\$4,876) | (\$3,958) | (\$3,958) | \$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 | | | (\$5,076) | (\$5,730) | (\$5,730) | \$0 | (\$5,250) | \$0 | (\$7,036) | \$0 |
| Total - ANIMAL CONTROL | | | \$49,068 | \$37,956 | (\$5,730) | \$43,686 | (\$5,250) | \$97,396 | (\$7,036) | \$99,593 |
| OTHER LAW ORDER & PUBLIC SAFETY | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 053100 | | Local Emergency Management Committee Expenses | \$1,000 | \$431 | \$0 | \$431 | \$0 | \$1,000 | \$0 | \$1,000 |
| 053150 | | Administration Allocated - Emergency Mgt | \$25,175 | \$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 | \$3,349 | \$0 | \$3,349 | \$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 | \$48,874 | \$0 | \$0 | \$0 | \$0 | \$53,320 | \$0 | \$53,320 |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP | | | \$160,451 | \$31,241 | \$0 | \$31,241 | \$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 | (\$2,210,428) | (\$285,596) | (\$285,596) | \$0 | (\$2,302,529) | \$0 | (\$2,302,529) | \$0 |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC | | | (\$2,210,428) | (\$285,778) | (\$285,778) | \$0 | (\$2,302,529) | \$0 | (\$2,302,529) | \$0 |
| Total - OTHER LAW ORDER PUBLIC SAFETY | | | (\$2,049,977) | (\$254,536) | (\$285,778) | \$31,241 | (\$2,302,529) | \$214,796 | (\$2,302,529) | \$145,786 |
| Total - LAW ORDER & PUBLIC SAFETY | | | (\$1,781,362) | (\$116,208) | (\$460,575) | \$344,367 | (\$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 | |
|---|-------|---|------------------|-----------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | | 31 MAY 2026 | | 31 MAY 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 | \$94,971 | \$71,588 | \$0 | \$71,588 | \$0 | \$103,427 | \$0 | \$102,223 |
| 072101 | | Other Health Administration Expenses | \$388 | \$145 | \$0 | \$145 | \$0 | \$495 | \$0 | \$495 |
| 072150 | | Admin Allocation - Other Health | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP | | | \$112,206 | \$71,733 | \$0 | \$71,733 | \$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 | (\$1,798) | (\$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 | | | (\$3,398) | (\$4,176) | (\$4,176) | \$0 | (\$3,600) | \$0 | (\$3,800) | \$0 |
| Total - HEALTH ADMIN AND INSPECTION | | | \$108,808 | \$67,557 | (\$4,176) | \$71,733 | (\$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 | |
|---|-------|---|------------------|---------------|---------------|-------------|----------------|-------------|----------------|-------------|
| | | | 31 MAY 2026 | | 31 MAY 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) | \$15,448 | \$46,961 | \$0 | \$46,961 | \$0 | \$27,051 | \$0 | \$25,027 |
| 074102 | | Boyup Brook Medical Services Building | \$47,655 | \$56,615 | \$0 | \$56,615 | | | | |
| 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 | \$996 | \$2,523 | \$0 | \$2,523 | \$0 | \$1,220 | \$0 | \$3,743 |
| 074103 | | Medical Service Employee Costs | \$1,047,790 | \$733,416 | \$0 | \$733,416 | \$0 | \$1,170,339 | \$0 | \$933,859 |
| 074105 | | Postage, Printing & Stationery | \$4,565 | \$1,747 | \$0 | \$1,747 | \$0 | \$5,800 | \$0 | \$5,800 |
| 074106 | | Medical Ctr - Telephones | \$6,322 | \$2,881 | \$0 | \$2,881 | \$0 | \$6,900 | \$0 | \$6,900 |
| 074107 | | Medical Ctr - Subscriptions | \$6,244 | \$11,292 | \$0 | \$11,292 | \$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 | \$34,885 | \$27,914 | \$0 | \$27,914 | \$0 | \$37,036 | \$0 | \$46,960 |
| 074111 | | Medical Ctr - Medical Supplies & Equipt | \$22,449 | \$6,994 | \$0 | \$6,994 | \$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 | \$119,800 | \$76,970 | \$0 | \$76,970 | \$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 | \$6,490 | \$2,583 | \$0 | \$2,583 | \$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 | (\$54) | \$0 | (\$54) | \$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 | \$2,566 | \$0 | \$0 | \$0 | \$0 | \$2,800 | \$0 | \$2,800 |
| 074120 | | Medical Ctr - Bank Merchant Fees | \$687 | \$361 | \$0 | \$361 | \$0 | \$750 | \$0 | \$750 |
| 074150 | | Admin Allocated - Boyup Brook Medical Services | \$75,357 | \$0 | \$0 | \$0 | \$0 | \$82,241 | \$0 | \$86,777 |
| 074191 | | Depreciation - Medical Centre | \$9,319 | \$0 | \$0 | \$0 | \$0 | \$10,170 | \$0 | \$10,170 |
| 074190 | | Depreciation - Housing GP - 5 Rogers Ave | \$6,415 | \$0 | \$0 | \$0 | \$0 | \$7,000 | \$0 | \$7,000 |
| 074192 | | Depreciation - Ultrasound Machine | \$658 | \$0 | \$0 | \$0 | \$0 | \$715 | \$0 | \$715 |
| Sub Total - PREVENTIVE SRVS - OP/EXP | | | \$1,456,109 | \$971,476 | \$0 | \$971,476 | \$0 | \$1,703,182 | \$0 | \$1,449,339 |
| OPERATING INCOME | | | | | | | | | | |
| 074001 | | Surgery Turnover | (\$973,500) | (\$1,015,127) | (\$1,015,127) | \$0 | (\$1,100,000) | \$0 | (\$1,150,000) | \$0 |
| 074002 | | Surgery Rental Income | (\$2,400) | (\$2,982) | (\$2,982) | \$0 | (\$2,619) | \$0 | (\$2,619) | \$0 |
| 074003 | | Medical - Reimbursement | \$0 | (\$337) | (\$337) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sub Total - PREVENTIVE SRVS - OP/INC | | | (\$975,900) | (\$1,018,446) | (\$1,018,446) | \$0 | (\$1,102,619) | \$0 | (\$1,152,619) | \$0 |
| Total - PREVENTIVE SERVICES | | | \$480,209 | (\$46,971) | (\$1,018,446) | \$971,476 | (\$1,102,619) | \$1,703,182 | (\$1,152,619) | \$1,449,339 |

**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 | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 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 | \$16,841 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| Sub Total - OTHER HEALTH OP/EXP | | \$32,407 | \$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 | | \$32,407 | \$30,454 | \$0 | \$30,454 | \$0 | \$48,945 | \$0 | \$49,393 |
| Total - HEALTH | | \$621,964 | \$51,896 | (\$1,022,622) | \$1,074,518 | (\$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 | | |
|---|------|---|-----------|--------------|-------------|----------------|-------------|----------------|-------------|-----------|
| | | 31 MAY 2026 | | 31 MAY 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 | \$31,688 | \$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 | \$6,974 | \$5,197 | \$0 | \$5,197 | \$0 | \$7,586 | \$0 | \$8,587 |
| 081107 | G316 | Early Learning Centre Grounds Maintenance Expenses | \$2,021 | \$0 | \$0 | \$0 | \$0 | \$2,210 | \$0 | \$3,400 |
| 081150 | | Admin Allocation - Other Education | \$33,693 | \$0 | \$0 | \$0 | \$0 | \$36,758 | \$0 | \$38,785 |
| 081190 | | Depreciation - Other Education | \$13,223 | \$0 | \$0 | \$0 | \$0 | \$14,425 | \$0 | \$14,425 |
| Sub Total - OTHER EDUCATION OP/EXP | | | \$131,231 | \$62,398 | \$0 | \$62,398 | \$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 | (\$20) | (\$20) | \$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 | | | \$131,231 | \$49,866 | (\$12,532) | \$62,398 | \$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 | \$16,841 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| Sub Total - AGED & DISABLED OP/EXP | | | \$28,841 | \$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 | | | \$28,841 | \$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 | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| OTHER WELFARE | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 083104 | Depreciation | \$825 | \$0 | \$0 | \$0 | \$0 | \$900 | \$0 | \$900 |
| 083150 | Admin Allocated - Other Welfare | \$50,370 | \$0 | \$0 | \$0 | \$0 | \$54,951 | \$0 | \$57,982 |
| Sub Total - OTHER WELFARE OP/EXP | | \$51,195 | \$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 | | \$51,195 | \$0 | \$0 | \$0 | \$0 | \$55,851 | \$0 | \$58,882 |
| Total - EDUCATION & WELFARE | | \$211,267 | \$51,829 | (\$12,641) | \$64,470 | \$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 | | 31 MAY 2026 | | 31 MAY 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 | \$8,439 | \$0 | \$0 | \$0 | \$0 | \$9,210 | \$0 | \$9,210 |
| 091150 | Staff Housing - Less Amt Allocated to Admin. | \$16,841 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| Sub Total - STAFF HOUSING OP/EXP | | \$25,680 | \$241 | \$0 | \$241 | \$0 | \$27,989 | \$0 | \$29,003 |
| Total - STAFF HOUSING | | \$25,680 | \$241 | \$0 | \$241 | \$0 | \$27,989 | \$0 | \$29,003 |

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

| | | YTD COMPARATIVES | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | |
|---|-------|--|------------|--------------|-------------|----------------|-------------|----------------|-------------|-----------|
| | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | | |
| | | Budget | | 31 MAY 2026 | | Income | | Income | | |
| G/L | JOB | | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure | |
| HOUSING OTHER | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 092101 | | Boyup Brook Citizens Lodge | \$25,626 | \$19,978 | \$0 | \$19,978 | \$0 | \$25,626 | \$0 | \$21,563 |
| 092102 | | Community Housing - Units Maintenance | | | \$0 | \$25,764 | | | | |
| 092102 | | Unit 24A Proctor Street | \$24,767 | \$25,764 | \$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 | \$26,162 | | | | |
| 092105 | BO224 | House - 1 Rogers Ave House Maintenance | \$30,831 | \$26,162 | \$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 | \$9,259 | \$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 | \$47,517 | \$0 | \$47,517 | \$0 | \$15,000 | \$0 | \$47,218 |
| 092140 | | Loss on Disposal of Asset | | | \$0 | \$0 | \$0 | \$0 | | |
| 092150 | | Admin Allocation - Other Housing | \$17,006 | \$0 | \$0 | \$0 | \$0 | \$18,564 | \$0 | \$19,588 |
| 092191 | | Depreciation - Other Housing | \$9,439 | \$0 | \$0 | \$0 | \$0 | \$10,300 | \$0 | \$10,300 |
| 092192 | | Depreciation - House - 1 Rogers Ave | \$7,060 | \$0 | \$0 | \$0 | \$0 | \$7,700 | \$0 | \$7,700 |
| 092190 | | Depreciation - Boyup Brook Citizens Lodge | \$51,328 | \$0 | \$0 | \$0 | \$0 | \$56,000 | \$0 | \$56,000 |
| Sub Total - HOUSING OTHER OP/EXP | | | \$211,934 | \$135,971 | \$0 | \$135,971 | \$0 | \$221,941 | \$0 | \$245,209 |
| HOUSING OPERATING INCOME | | | | | | | | | | |
| 092001 | | Rent 24A Proctor St | (\$10,175) | (\$12,000) | (\$12,000) | \$0 | (\$11,100) | \$0 | (\$12,500) | \$0 |
| 092002 | | Rent 24B Proctor St | (\$10,963) | (\$9,500) | (\$9,500) | \$0 | (\$11,960) | \$0 | (\$11,960) | \$0 |
| 092003 | | Rent 16A Forrest St | (\$11,022) | (\$11,050) | (\$11,050) | \$0 | (\$12,025) | \$0 | (\$12,025) | \$0 |
| 092004 | | Rent 16B Forrest St | (\$11,082) | (\$11,229) | (\$11,229) | \$0 | (\$12,090) | \$0 | (\$12,090) | \$0 |
| 092007 | | Housing Reimbursements | (\$3,626) | (\$3,105) | (\$3,105) | \$0 | (\$4,000) | \$0 | (\$3,000) | \$0 |
| 092009 | | Other Housing: 7 Knapp St | (\$31,074) | (\$32,446) | (\$32,446) | \$0 | (\$33,900) | \$0 | (\$33,900) | \$0 |
| Sub Total - HOUSING OTHER OP/INC | | | (\$77,941) | (\$79,329) | (\$79,329) | \$0 | (\$85,075) | \$0 | (\$85,475) | \$0 |
| Total - HOUSING OTHER | | | \$133,992 | \$56,642 | (\$79,329) | \$135,971 | (\$85,075) | \$221,941 | (\$85,475) | \$245,209 |
| Total - HOUSING | | | \$159,672 | \$56,883 | (\$79,329) | \$136,212 | (\$85,075) | \$249,930 | (\$85,475) | \$274,212 |

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

| | | YTD COMPARATIVES | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | |
|---|-------|--|-------------|--------------|-------------|----------------|-------------|----------------|-------------|-----------|
| | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | | |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | | 31 MAY 2026 | | | | | | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure | |
| SANITATION - HOUSEHOLD REFUSE | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 101100 | | Refuse Collection Boyup Brook Townsite Expense | \$58,016 | \$49,702 | \$0 | \$49,702 | \$0 | \$63,293 | \$0 | \$50,700 |
| 101101 | | Recycling Collection Boyup Brook Town Site | \$41,959 | \$47,520 | \$0 | \$47,520 | \$0 | \$45,775 | \$0 | \$47,068 |
| 101106 | | Transfer Station Employee Costs | \$44,800 | \$29,951 | \$0 | \$29,951 | \$0 | \$49,345 | \$0 | \$61,462 |
| 101102 | B0400 | Boyup Brook Transfer Station Costs | \$62,016 | \$86,151 | \$0 | \$86,151 | \$0 | \$72,950 | \$0 | \$139,450 |
| 101103 | | Land Fill Disposal Site | \$26,684 | \$24,086 | \$0 | \$24,086 | \$0 | \$34,600 | \$0 | \$41,400 |
| 101104 | | Townsite Street Bins Collection | \$11,054 | \$8,695 | \$0 | \$8,695 | \$0 | \$12,540 | \$0 | \$12,540 |
| 101107 | | Drum Muster Expenses | \$500 | \$275 | \$0 | \$275 | \$0 | \$500 | \$0 | \$500 |
| 101108 | | BB Transfer Station Superannuation | \$2,117 | (\$116) | \$0 | (\$116) | \$0 | \$2,620 | \$0 | \$0 |
| 101119 | | Waste Bin Maintenance and Delivery | \$6,032 | \$4,171 | \$0 | \$4,171 | \$0 | \$6,884 | \$0 | \$7,295 |
| 101150 | | Admin Allocated - Waste Management | \$33,511 | \$0 | \$0 | \$0 | \$0 | \$36,572 | \$0 | \$38,589 |
| 101190 | | Depreciation - Waste Management | \$23,853 | \$0 | \$0 | \$0 | \$0 | \$26,015 | \$0 | \$26,015 |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | | | \$310,543 | \$250,435 | \$0 | \$250,435 | \$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) | (\$9,275) | (\$9,275) | \$0 | (\$950) | \$0 | (\$8,000) | \$0 |
| 101003 | | Recycling Scheme Income | (\$1,000) | (\$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 | | | (\$240,915) | (\$270,907) | (\$270,907) | \$0 | (\$240,915) | \$0 | (\$262,648) | \$0 |
| Total - SANITATION HOUSEHOLD REFUSE | | | \$69,628 | (\$20,472) | (\$270,907) | \$250,435 | (\$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 | | 31 MAY 2026 | | 31 MAY 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 | \$30,541 | \$20,456 | \$0 | \$20,456 | \$0 | \$36,259 | \$0 | \$36,091 |
| 105101 | Admin Allocation - Town Planning | \$33,523 | \$0 | \$0 | \$0 | \$0 | \$36,572 | \$0 | \$38,589 |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | | \$64,064 | \$20,456 | \$0 | \$20,456 | \$0 | \$72,831 | \$0 | \$74,680 |
| OPERATING INCOME | | | | | | | | | |
| 105001 | Planning Application Fees | (\$2,709) | (\$17,241) | (\$17,241) | \$0 | (\$2,900) | \$0 | (\$12,360) | \$0 |
| Sub Total - TOWN PLAN & REG DEV OP/INC | | (\$2,709) | (\$17,241) | (\$17,241) | \$0 | (\$2,900) | \$0 | (\$12,360) | \$0 |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | | \$61,355 | \$3,215 | (\$17,241) | \$20,456 | (\$2,900) | \$72,831 | (\$12,360) | \$74,680 |

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 | | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| OTHER COMMUNITY AMENITIES | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 106101 | | Cemetery - Operation | \$34,880 | \$15,550 | \$0 | \$15,550 | | | | |
| 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 | \$32,723 | \$0 | \$0 | \$0 | \$0 | \$35,700 | \$0 | \$23,695 |
| 106102 | | Public Toilets - Operation | | \$13,740 | \$0 | \$13,740 | | | | |
| 106102 | B0450 | Toilets - Lions Park Costs | \$2,035 | \$0 | \$0 | \$0 | \$0 | \$3,160 | \$0 | \$3,268 |
| 106102 | B0451 | Toilets - Tourist Centre Costs | \$10,031 | \$0 | \$0 | \$0 | \$0 | \$10,832 | \$0 | \$13,515 |
| 106102 | B0452 | Toilets - Town Hall (External) Costs | \$10,192 | \$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 | \$1,595 | \$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 | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| 106151 | | Admin Allocation - Cemetery | \$1,872 | \$0 | \$0 | \$0 | \$0 | \$2,042 | \$0 | \$2,155 |
| 106191 | | Depreciation - Public Toilets | \$155 | \$0 | \$0 | \$0 | \$0 | \$170 | \$0 | \$170 |
| 106192 | | Depreciation - Other Community Service's | \$2,532 | \$0 | \$0 | \$0 | \$0 | \$2,765 | \$0 | \$2,765 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | | | \$118,201 | \$29,703 | \$0 | \$29,703 | \$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) | (\$2,747) | (\$2,747) | \$0 | (\$2,500) | \$0 | (\$1,250) | \$0 |
| 106003 | | Cemetery - Reservation Fees | (\$500) | (\$441) | (\$441) | \$0 | (\$500) | \$0 | (\$150) | \$0 |
| 106004 | | Niche Wall Fees | (\$800) | \$332 | \$332 | \$0 | (\$800) | \$0 | \$0 | \$0 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | | | (\$13,800) | (\$10,630) | (\$10,630) | \$0 | (\$13,800) | \$0 | (\$3,400) | \$0 |
| Total - OTHER COMMUNITY AMENITIES | | | \$104,401 | \$19,074 | (\$10,630) | \$29,703 | (\$13,800) | \$129,307 | (\$3,400) | \$120,229 |
| Total - COMMUNITY AMENITIES | | | \$235,682 | \$758 | (\$301,674) | \$302,432 | (\$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 | | 31 MAY 2026 | | 31 MAY 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 | \$48,292 | \$33,317 | \$0 | \$33,317 | \$0 | \$51,030 | \$0 | \$44,451 |
| 111102 | Halls - Other Public Halls | \$23,060 | \$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 | \$33,523 | \$0 | \$0 | \$0 | \$0 | \$36,572 | \$0 | \$38,589 |
| 111190 | Depreciation - Public Halls | \$93,169 | \$0 | \$0 | \$0 | \$0 | \$101,643 | \$0 | \$101,643 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | | \$198,044 | \$75,162 | \$0 | \$75,162 | \$0 | \$215,834 | \$0 | \$217,853 |
| OPERATING INCOME | | | | | | | | | |
| 111001 | Hall Hire Fees | \$0 | (\$3,994) | (\$3,994) | \$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 | (\$3,994) | (\$3,994) | \$0 | \$0 | \$0 | (\$1,500) | \$0 |
| Total - PUBLIC HALL & CIVIC CENTRES | | \$198,044 | \$71,168 | (\$3,994) | \$75,162 | \$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 | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure | |
| OTHER RECREATION & SPORT | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 113100 | | Recreation Complex | \$117,493 | \$88,640 | \$0 | \$88,640 | \$0 | \$122,745 | \$0 | \$121,843 |
| 113109 | | Walk Trails | \$7,873 | \$4,304 | \$0 | \$4,304 | \$0 | \$7,873 | \$0 | \$6,308 |
| 113110 | | Townsite Gardens | \$100,156 | \$127,067 | \$0 | \$127,067 | \$0 | \$105,900 | \$0 | \$147,043 |
| 113112 | | Reserves and Parks Operations | \$50,995 | \$64,986 | \$0 | \$64,986 | \$0 | \$57,853 | \$0 | \$91,913 |
| 113119 | | Other Recreation Facilities | \$23,882 | \$7,505 | \$0 | \$7,505 | | | | |
| 113119 | B0595 | Pistol Club | | | \$0 | \$0 | \$0 | \$1,749 | \$0 | \$1,629 |
| 113119 | B0600 | Skate Park Buildings & Ramps (YAK Shak) | | | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$1,882 |
| 113119 | B0620 | Tone Bridge Country Club | | | \$0 | \$0 | \$0 | \$3,728 | \$0 | \$3,095 |
| 113119 | B0625 | Dinninup UBAS Complex Buildings | | | \$0 | \$0 | \$0 | \$8,904 | \$0 | \$7,307 |
| 113119 | B0630 | Mayanup Progress Association Complex Buildings | | | \$0 | \$0 | \$0 | \$3,282 | \$0 | \$3,082 |
| 113119 | G306 | Dinninup UBAS Complex Grounds | | | \$0 | \$0 | \$0 | \$4,920 | \$0 | \$3,020 |
| 113119 | G307 | Mayanup Progress Association Grounds | | | \$0 | \$0 | \$0 | \$405 | \$0 | \$405 |
| 113120 | B0605 | War Memorial | \$5,891 | \$3,063 | \$0 | \$3,063 | \$0 | \$6,715 | \$0 | \$4,809 |
| 113150 | | Admin Allocation - Other Recreation | \$56,836 | \$0 | \$0 | \$0 | \$0 | \$62,005 | \$0 | \$65,425 |
| 113124 | | Support for UBAS | \$12,720 | \$5,192 | \$0 | \$5,192 | \$0 | \$12,720 | \$0 | \$12,620 |
| 113122 | | Support for ANZAC Day | \$15,292 | \$10,946 | \$0 | \$10,946 | \$0 | \$15,292 | \$0 | \$14,982 |
| 113125 | | Support for Others | \$48,031 | \$98,975 | \$0 | \$98,975 | \$0 | \$52,950 | \$0 | \$83,660 |
| 113140 | | Sundry Plant Items | \$0 | \$6,265 | \$0 | \$6,265 | \$0 | \$12,000 | \$0 | \$12,000 |
| 113190 | | Depreciation - Other Recreation | \$243,575 | \$0 | \$0 | \$0 | \$0 | \$265,731 | \$0 | \$265,731 |
| 113191 | | Depreciation - Parks & Gardens | \$65,661 | \$0 | \$0 | \$0 | \$0 | \$71,635 | \$0 | \$71,635 |
| 113192 | | Depreciation: Plant & Equipment | \$6,987 | \$0 | \$0 | \$0 | \$0 | \$7,625 | \$0 | \$7,625 |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | | | \$755,390 | \$416,943 | \$0 | \$416,943 | \$0 | \$826,277 | \$0 | \$926,014 |
| OPERATING INCOME | | | | | | | | | | |
| 113003 | | Rec Ground Use Hire Fees | (\$3,500) | (\$4,293) | (\$4,293) | \$0 | (\$3,500) | \$0 | (\$4,056) | \$0 |
| 113002 | | Reimbursements - Other Rec | \$0 | (\$5,691) | (\$5,691) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 113005 | | Operating Grants: State Government | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 113022 | | Recreation - Capital Grants & Contributions | \$0 | (\$171,868) | (\$171,868) | \$0 | (\$171,868) | \$0 | (\$171,868) | \$0 |
| Sub Total - OTHER RECREATION & SPORT OP/INC | | | (\$3,500) | (\$181,852) | (\$181,852) | \$0 | (\$175,368) | \$0 | (\$175,924) | \$0 |
| Total - OTHER RECREATION & SPORT | | | \$751,890 | \$235,091 | (\$181,852) | \$416,943 | (\$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 | | 31 MAY 2026 | | YTD ACTUALS | | 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 | \$100,466 | \$49,268 | \$0 | \$49,268 | \$0 | \$104,450 | \$0 | \$107,687 |
| 112101 | Swimming Pool Building Costs | \$65,853 | \$59,881 | \$0 | \$59,881 | \$0 | \$68,531 | \$0 | \$64,814 |
| 112102 | Swimming Pool Employee Costs | \$99,938 | \$74,645 | \$0 | \$74,645 | \$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 | \$10,576 | \$6,105 | \$0 | \$6,105 | \$0 | \$10,660 | \$0 | \$10,826 |
| 112108 | Gym Employee Costs | \$2,976 | \$1,967 | \$0 | \$1,967 | \$0 | \$3,000 | \$0 | \$3,000 |
| 112109 | Interest Paid Gym Lease | \$0 | (\$123) | \$0 | (\$123) | \$0 | \$0 | \$0 | \$0 |
| 112150 | Admin Allocation - Swimming Pool | \$37,084 | \$0 | \$0 | \$0 | \$0 | \$40,471 | \$0 | \$42,703 |
| 112190 | Depreciation - Swimming Pool | \$20,505 | \$0 | \$0 | \$0 | \$0 | \$22,373 | \$0 | \$22,373 |
| 112191 | Depreciation - Right of Use Asset P&E | \$5,410 | \$0 | \$0 | \$0 | \$0 | \$5,899 | \$0 | \$5,899 |
| Sub Total - SWIMMING POOL OP/EXP | | \$345,337 | \$192,097 | \$0 | \$192,097 | \$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) | (\$12,622) | (\$12,622) | \$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) | (\$51,029) | (\$51,029) | \$0 | (\$52,490) | \$0 | (\$49,400) | \$0 |
| Total - SWIMMING POOL | | \$292,848 | \$141,068 | (\$51,029) | \$192,097 | (\$52,490) | \$360,363 | (\$49,400) | \$357,343 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | |
|---|---|---|------------------|-------------------|-----------------|-------------------|------------------|-------------------|------------------|
| | | 31 MAY 2026 | | 31 MAY 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 | | | | | | | |
| TELEVISION & RADIO REBROADCASTING | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 114005 | Telecommunications Tower | \$5,140 | \$1,380 | \$0 | \$1,380 | \$0 | \$5,441 | \$0 | \$4,228 |
| Sub Total - TV & RADIO REBROADCASTING OP/EXP | | \$5,140 | \$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 | | (\$5,101) | (\$9,117) | (\$10,497) | \$1,380 | (\$10,241) | \$5,441 | (\$10,497) | \$4,228 |
| LIBRARIES | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 115100 | Library Operations | \$24,205 | \$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 | \$92,230 | \$0 | \$0 | \$0 | \$0 | \$100,619 | \$0 | \$106,170 |
| Sub Total - LIBRARIES OP/EXP | | \$116,435 | \$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 | | \$116,435 | \$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 | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| OTHER CULTURE | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 116100 | Museum | \$14,790 | \$16,085 | \$0 | \$16,085 | \$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) | \$8,830 | \$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 | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| 116190 | Depreciation - Other Culture | \$22,262 | \$0 | \$0 | \$0 | \$0 | \$24,285 | \$0 | \$24,285 |
| Sub Total - OTHER CULTURE OP/EXP | | \$77,861 | \$42,050 | \$0 | \$42,050 | \$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 | | \$77,861 | \$40,050 | (\$2,000) | \$42,050 | \$0 | \$82,524 | (\$2,000) | \$93,396 |
| Total - RECREATION AND CULTURE | | \$1,431,978 | \$523,411 | (\$249,769) | \$773,180 | (\$238,099) | \$1,637,763 | (\$239,718) | \$1,751,672 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 2026 | | ADOPTED BUDGET 2025-2026 | | AMENDED BUDGET 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) | (\$738,400) | (\$738,400) | \$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 | (\$256,700) | \$0 | \$0 | \$0 | (\$256,700) | \$0 | (\$376,370) | \$0 |
| Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC | | (\$1,965,879) | (\$984,753) | (\$984,753) | \$0 | (\$1,965,879) | \$0 | (\$2,218,851) | \$0 |
| Total - ST,RDS,BRIDGES,DEPOT - CONST | | (\$1,965,879) | (\$984,753) | (\$984,753) | \$0 | (\$1,965,879) | \$0 | (\$2,218,851) | \$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 | | | 31 MAY 2026 | | YTD ACTUALS 31 MAY 2026 | | 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 | \$52,260 | \$39,445 | \$0 | \$39,445 | \$0 | \$53,466 | \$0 | \$49,966 |
| 122101 | OPSDPT | Depot General Operations | \$27,271 | \$28,922 | \$0 | \$28,922 | \$0 | \$29,790 | \$0 | \$34,050 |
| 122103 | | Road Maintenance & Repairs | \$470,410 | \$419,539 | \$0 | \$419,539 | \$0 | \$482,402 | \$0 | \$499,649 |
| 122104 | | Roads Vegetation Clearing Offset Costs | \$3,269 | \$0 | \$0 | \$0 | \$0 | \$3,914 | \$0 | \$3,914 |
| 122107 | | Maintenance Grading | \$172,479 | \$7,844 | \$0 | \$7,844 | \$0 | \$214,500 | \$0 | \$184,500 |
| 122105 | | Repairs & Maint - Bridges | \$572,798 | \$655,625 | \$0 | \$655,625 | \$0 | \$589,034 | \$0 | \$665,361 |
| 122106 | | Shire Radio Network Costs | \$5,027 | \$198 | \$0 | \$198 | \$0 | \$5,280 | \$0 | \$5,280 |
| 122108 | | Drains & Culverts | \$70,741 | \$78,024 | \$0 | \$78,024 | \$0 | \$100,800 | \$0 | \$100,800 |
| 122109 | | Verge Pruning | \$118,688 | \$111,757 | \$0 | \$111,757 | \$0 | \$122,700 | \$0 | \$107,160 |
| 122110 | | Verge Spraying | \$30,256 | \$16,588 | \$0 | \$16,588 | \$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 | \$65,900 | \$55,382 | \$0 | \$55,382 | \$0 | \$65,900 | \$0 | \$65,350 |
| 122113 | | Town Services - Footpaths | \$4,555 | \$575 | \$0 | \$575 | \$0 | \$4,700 | \$0 | \$4,700 |
| 122114 | | Town Services Road Repairs | \$35,223 | \$5,812 | \$0 | \$5,812 | \$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 | \$26,669 | \$31,117 | \$0 | \$31,117 | \$0 | \$32,000 | \$0 | \$34,500 |
| 122117 | | Traffic Signs | \$6,482 | \$22,488 | \$0 | \$22,488 | \$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 | \$28,417 | \$8,983 | \$0 | \$8,983 | \$0 | \$29,540 | \$0 | \$29,540 |
| 122122 | | Road Sweeping | \$11,344 | \$13,225 | \$0 | \$13,225 | \$0 | \$15,125 | \$0 | \$18,116 |
| 122123 | | Emergency Services | \$31,955 | \$498 | \$0 | \$498 | \$0 | \$35,000 | \$0 | \$17,400 |
| 122124 | | Storm Damage | \$0 | \$26,069 | \$0 | \$26,069 | \$0 | \$0 | \$0 | \$19,300 |
| 122125 | | Bridge Contribution Expenditure | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$8,000 | \$0 | \$8,000 |
| 122126 | | Streetscaping Expenses | \$14,350 | \$7,473 | \$0 | \$7,473 | \$0 | \$23,000 | \$0 | \$23,000 |
| 122127 | | Consulting Engineer Expenses | \$43,497 | \$11,745 | \$0 | \$11,745 | \$0 | \$58,000 | \$0 | \$40,000 |
| 122131 | | Rural Street Addressing | \$3,563 | \$1,606 | \$0 | \$1,606 | \$0 | \$3,960 | \$0 | \$3,960 |
| 122150 | | Admin Allocated - Road Maintenance | \$419,292 | \$0 | \$0 | \$0 | \$0 | \$457,428 | \$0 | \$482,659 |
| 122190 | | Depreciation - Transport Other | \$12,519 | \$0 | \$0 | \$0 | \$0 | \$13,660 | \$0 | \$13,660 |
| 122191 | | Depreciation - Infrastructure | \$33,352 | \$0 | \$0 | \$0 | \$0 | \$36,385 | \$0 | \$36,385 |
| 122192 | | Depreciation Roads | \$2,205,985 | \$0 | \$0 | \$0 | \$0 | \$2,406,626 | \$0 | \$2,406,626 |
| 122193 | | Depreciation - Bridges | \$839,729 | \$0 | \$0 | \$0 | \$0 | \$916,104 | \$0 | \$916,104 |
| 122194 | | Depreciation - Footpaths | \$12,706 | \$0 | \$0 | \$0 | \$0 | \$13,862 | \$0 | \$13,862 |
| 122195 | | Depreciation - Drainage | \$249,119 | \$0 | \$0 | \$0 | \$0 | \$271,780 | \$0 | \$271,780 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | | | \$5,636,557 | \$1,588,867 | \$0 | \$1,588,867 | \$0 | \$6,133,558 | \$0 | \$6,185,840 |
| OPERATING INCOME - STREETS, ROADS, DEPOTS | | | | | | | | | | |
| 122001 | | Reimbursements - Roads Mtce | \$0 | (\$376,648) | (\$376,648) | \$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) | (\$396,648) | (\$396,648) | \$0 | (\$30,000) | \$0 | (\$30,139) | \$0 |
| Total - MTCE STREETS ROADS DEPOTS | | | \$5,606,557 | \$1,192,219 | (\$396,648) | \$1,588,867 | (\$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 | | 31 MAY 2026 | | YTD ACTUALS | | 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 | \$5,500 | \$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 | | \$9,250 | \$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 | | \$9,250 | \$8,050 | \$0 | \$8,050 | \$0 | \$10,500 | \$0 | \$10,500 |
| TRAFFIC CONTROL | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 125150 | Administration Allocated - Traffic Control | \$125,754 | \$0 | \$0 | \$0 | \$0 | \$137,192 | \$0 | \$144,758 |
| Sub Total - TRAFFIC CONTROL OP/EXP | | \$125,754 | \$0 | \$0 | \$0 | \$0 | \$137,192 | \$0 | \$144,758 |
| OPERATING INCOME | | | | | | | | | |
| 125001 | Licensing Service | (\$26,556) | (\$35,625) | (\$35,625) | \$0 | (\$30,000) | \$0 | (\$33,000) | \$0 |
| 125002 | Motor Vehicle Plates | (\$369) | (\$361) | (\$361) | \$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 | | (\$28,925) | (\$36,717) | (\$36,717) | \$0 | (\$32,400) | \$0 | (\$35,400) | \$0 |
| Total - TRAFFIC CONTROL | | \$96,829 | (\$36,717) | (\$36,717) | \$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 | | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| AERODROMES | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 126100 | | Airstrip Maintenance | \$3,285 | \$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 | \$35,565 | \$0 | \$0 | \$0 | \$0 | \$38,803 | \$0 | \$38,803 |
| Sub Total - AERODROMES OP/EXP | | | \$38,850 | \$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 | | | \$38,850 | \$4,365 | \$0 | \$4,365 | \$0 | \$45,154 | (\$26,662) | \$48,321 |
| Total - TRANSPORT | | | \$3,785,608 | \$183,164 | (\$1,418,119) | \$1,601,283 | (\$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 | |
|---|--------|--|-------------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | |
| | | Budget | | 31 MAY 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 | \$1,696 | \$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 | \$108,976 | \$111,595 | \$0 | \$111,595 | \$0 | \$117,914 | \$117,640 |
| 132104 | | Tourist Centre Operations | \$60,390 | \$50,232 | \$0 | \$50,232 | \$0 | \$25,000 | \$25,000 |
| 132104 | B0660 | Tourist Centre Building | | | \$0 | \$0 | \$0 | \$23,244 | \$17,520 |
| 132104 | G304 | Tourist Centre Grounds & Gardens | | | \$0 | \$0 | \$0 | \$18,100 | \$10,400 |
| 132106 | | Promotion Activities | \$5,100 | \$2,315 | \$0 | \$2,315 | \$0 | \$5,100 | \$5,365 |
| 132107 | OPFMIL | Flax Mill Complex General Operations | \$49,013 | \$70,707 | \$0 | \$70,707 | \$0 | \$52,501 | \$66,390 |
| 132108 | | Caravan Park/Flax Mill Complex Building Operation | \$118,124 | \$78,552 | \$0 | \$78,552 | \$0 | \$0 | \$0 |
| 132108 | B0665 | Caravan Park Building Operations | | | \$0 | \$0 | \$0 | \$27,725 | \$33,062 |
| 132108 | B0666 | Caravan Park Overflow Area | | | \$0 | \$0 | \$0 | \$16,145 | \$16,145 |
| 132108 | B0667 | Flaxmill Building Operations | | | \$0 | \$0 | \$0 | \$38,038 | \$28,475 |
| 132108 | B0669 | Country Music Festival | | | \$0 | \$0 | \$0 | \$12,570 | \$12,570 |
| 132108 | B0670 | Flaxmill Storage Shed (Large) | | | \$0 | \$0 | \$0 | \$1,290 | \$1,290 |
| 132108 | B0671 | Flaxmill Storage Shed (Open) | | | \$0 | \$0 | \$0 | \$390 | \$390 |
| 132108 | G305 | Caravan Park/Flaxmill Grounds Maintenance | | | \$0 | \$0 | \$0 | \$20,430 | \$20,430 |
| 132108 | G313 | Caravan Park Overflow Grounds Maint | | | \$0 | \$0 | \$0 | \$2,720 | \$2,720 |
| 132111 | | Camaby Beetle Collection | \$110 | \$91 | \$0 | \$91 | \$0 | \$110 | \$91 |
| 132116 | | CDO Vehicle Op Costs GEN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 132150 | | Admin Allocated Tourism | \$58,707 | \$0 | \$0 | \$0 | \$0 | \$64,047 | \$67,580 |
| 132151 | | Admin Allocated Caravan Pk | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$19,393 |
| 132190 | | Depreciation - Tourism/Area Promotion | \$13,982 | \$0 | \$0 | \$0 | \$0 | \$15,255 | \$15,255 |
| 132191 | | Depreciation - Caravan Pk/Flax | \$35,738 | \$0 | \$0 | \$0 | \$0 | \$38,988 | \$38,988 |
| Sub Total - TOURISM & AREA PROMOTION OP/EXP | | | \$468,683 | \$315,226 | \$0 | \$315,226 | \$0 | \$500,066 | \$500,824 |
| OPERATING INCOME | | | | | | | | | |
| 132002 | | Caravan Park & Complex Fees & Charges | (\$91,210) | (\$113,373) | (\$113,373) | \$0 | (\$95,000) | \$0 | (\$100,000) |
| 132003 | | Flax Mill Sheds Storage Charges | (\$10,780) | (\$11,259) | (\$11,259) | \$0 | (\$13,000) | \$0 | (\$13,000) |
| 132007 | | Other Income | (\$1,516) | (\$3,724) | (\$3,724) | \$0 | (\$4,000) | \$0 | (\$4,000) |
| 132010 | | Non-Operating Grants, Subsidies & Contributions | (\$60,000) | (\$39,048) | (\$39,048) | \$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 | | | (\$163,506) | (\$167,404) | (\$167,404) | \$0 | (\$172,000) | \$0 | (\$177,000) |
| Total - TOURISM & AREA PROMOTION | | | \$305,177 | \$147,822 | (\$167,404) | \$315,226 | (\$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 | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| BUILDING CONTROL | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 133100 | Building Control | \$20,688 | \$14,014 | \$0 | \$14,014 | \$0 | \$22,570 | \$0 | \$20,758 |
| 133101 | Building Control - Other Costs | \$2,000 | \$1,644 | \$0 | \$1,644 | \$0 | \$2,000 | \$0 | \$2,000 |
| 133103 | Building Control - BMO | \$2,806 | \$84 | \$0 | \$84 | \$0 | \$3,080 | \$0 | \$3,080 |
| 133150 | Admin Allocated - Building Control Expenses | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| Sub Total - BUILDING CONTROL OP/EXP | | \$42,341 | \$15,742 | \$0 | \$15,742 | \$0 | \$46,029 | \$0 | \$45,231 |
| BUILDING CONTROL OP/INC | | | | | | | | | |
| 133001 | Building Licences (UFEE) | (\$5,820) | (\$18,952) | (\$18,952) | \$0 | (\$6,500) | \$0 | (\$12,170) | \$0 |
| 133002 | BCITF Levy - Commission | (\$81) | (\$110) | (\$110) | \$0 | (\$90) | \$0 | (\$90) | \$0 |
| 133003 | Builders Services Levy - Commission | (\$134) | (\$158) | (\$158) | \$0 | (\$150) | \$0 | (\$150) | \$0 |
| Sub Total - BUILDING CONTROL OP/INC | | (\$6,035) | (\$19,219) | (\$19,219) | \$0 | (\$6,740) | \$0 | (\$12,410) | \$0 |
| Total - BUILDING CONTROL | | \$36,306 | (\$3,477) | (\$19,219) | \$15,742 | (\$6,740) | \$46,029 | (\$12,410) | \$45,231 |
| SALEYARDS & MARKETS | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 134100 | Saleyards | \$2,580 | \$3,387 | \$0 | \$3,387 | \$0 | \$2,800 | \$0 | \$3,388 |
| 134190 | Depreciation - Saleyards & Markets | \$20,097 | \$0 | \$0 | \$0 | \$0 | \$21,925 | \$0 | \$21,925 |
| Sub Total - SALEYARDS & MARKETS OP/EXP | | \$22,677 | \$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 | | \$21,957 | \$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 | | 31 MAY 2026 | | YTD ACTUALS | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| OTHER ECONOMIC SERVICES | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 135100 | Standpipes Expenses | \$23,504 | \$6,691 | \$0 | \$6,691 | \$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 | \$10,000 | \$0 | \$10,000 | \$0 | \$11,200 | \$0 | \$11,200 |
| 135105 | 80 Abel Street Shop | \$18,119 | \$7,768 | \$0 | \$7,768 | \$0 | \$18,769 | \$0 | \$15,341 |
| 135150 | Admin Allocated - Other Economic Development | \$16,847 | \$0 | \$0 | \$0 | \$0 | \$18,379 | \$0 | \$19,393 |
| 135190 | Depreciation - Develop/Facilities | \$3,221 | \$0 | \$0 | \$0 | \$0 | \$3,511 | \$0 | \$3,511 |
| Sub Total - OTHER ECONOMIC SERVICES OP/EXP | | \$80,391 | \$24,459 | \$0 | \$24,459 | \$0 | \$87,615 | \$0 | \$85,201 |
| OPERATING INCOME | | | | | | | | | |
| 135001 | Standpipe Water | (\$22,718) | (\$14,522) | (\$14,522) | \$0 | (\$25,000) | \$0 | (\$25,000) | \$0 |
| 135005 | Abel Street Shop Rental | (\$14,299) | (\$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 | | (\$37,017) | (\$18,598) | (\$18,598) | \$0 | (\$40,600) | \$0 | (\$31,436) | \$0 |
| Total - OTHER ECONOMIC SERVICES | | \$43,374 | \$5,862 | (\$18,598) | \$24,459 | (\$40,600) | \$87,615 | (\$31,436) | \$85,201 |
| Total - ECONOMIC SERVICES | | \$406,814 | \$153,593 | (\$205,221) | \$358,814 | (\$220,240) | \$658,435 | (\$220,846) | \$656,569 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 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 | \$2,653 | \$0 | \$0 | \$0 | \$0 | \$3,100 | \$0 | \$0 |
| Sub Total - PRIVATE WORKS OP/EXP | | \$2,653 | \$0 | \$0 | \$0 | \$0 | \$3,100 | \$0 | \$0 |
| OPERATING INCOME | | | | | | | | | |
| 141001 | Private Works - Recoup Charges | (\$2,897) | \$0 | \$0 | \$0 | (\$3,100) | \$0 | \$0 | \$0 |
| Sub Total - PRIVATE WORKS OP/INC | | (\$2,897) | \$0 | \$0 | \$0 | (\$3,100) | \$0 | \$0 | \$0 |
| Total - PRIVATE WORKS | | (\$244) | \$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 | | 31 MAY 2026 | | YTD ACTUALS 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| PUBLIC WORKS OVERHEADS | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | |
| 143100 | Supervision | \$327,315 | \$280,864 | \$0 | \$280,864 | \$0 | \$366,863 | \$0 | \$340,947 |
| 143101 | Consultant Engineer | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 143102 | Works Manager Vehicle Op Costs | \$9,997 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 |
| 143103 | FBT Works Staff | \$4,125 | \$21,015 | \$0 | \$21,015 | \$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 | \$183,796 | \$147,519 | \$0 | \$147,519 | \$0 | \$204,059 | \$0 | \$175,000 |
| 143106 | PWOH Leave - Depot | \$264,466 | \$186,141 | \$0 | \$186,141 | \$0 | \$288,309 | \$0 | \$288,309 |
| 143107 | Protective Clothing | \$12,000 | \$3,839 | \$0 | \$3,839 | \$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 | \$37,913 | \$48,437 | \$0 | \$48,437 | \$0 | \$51,850 | \$0 | \$67,641 |
| 143110 | Occupational Health & Safety | \$47,739 | \$47,942 | \$0 | \$47,942 | \$0 | \$66,130 | \$0 | \$66,870 |
| 143111 | Other Expenses | \$901 | \$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 | \$33,523 | \$0 | \$0 | \$0 | \$0 | \$36,572 | \$0 | \$38,589 |
| 143180 | LESS PWOH ALLOCATED - PROJECTS | (\$970,617) | (\$542,507) | \$0 | (\$542,507) | \$0 | (\$1,101,895) | \$0 | (\$1,081,505) |
| Sub Total - PUBLIC WORKS O/HEADS OP/EXP | | \$0 | \$256,377 | \$0 | \$256,377 | \$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 | \$256,377 | \$0 | \$256,377 | \$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 | | 31 MAY 2026 | | YTD ACTUALS 31 MAY 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 | \$99,799 | \$69,803 | \$0 | \$69,803 | \$0 | \$126,825 | \$0 | \$23,947 |
| 144101 | Fuel & Oil | \$199,872 | \$208,892 | \$0 | \$208,892 | \$0 | \$240,000 | \$0 | \$240,000 |
| 144102 | Tyres & Tubes | \$21,641 | \$19,678 | \$0 | \$19,678 | \$0 | \$23,000 | \$0 | \$23,000 |
| 144103 | Parts and Repairs | \$93,196 | \$173,225 | \$0 | \$173,225 | \$0 | \$110,750 | \$0 | \$110,750 |
| 144104 | Licenses | \$2,800 | \$13,362 | \$0 | \$13,362 | \$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 | \$8,250 | \$6,261 | \$0 | \$6,261 | \$0 | \$9,000 | \$0 | \$9,000 |
| 144108 | Freight Costs | \$0 | \$582 | \$0 | \$582 | \$0 | \$0 | \$0 | \$536 |
| 144110 | Superannuation - Mechanic | \$8,427 | \$0 | \$0 | \$0 | \$0 | \$10,709 | \$0 | \$8,469 |
| 144150 | Admin Allocated POC | \$10,040 | \$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 | \$324,500 | \$0 | \$0 | \$0 | \$0 | \$354,015 | \$0 | \$354,015 |
| 144180 | LESS POC ALLOCATED - PROJECTS | (\$823,384) | (\$614,341) | \$0 | (\$614,341) | \$0 | (\$955,612) | \$0 | (\$930,702) |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | | \$0 | (\$54,130) | \$0 | (\$54,130) | \$0 | \$0 | \$0 | \$0 |
| OPERATING INCOME | | | | | | | | | |
| 144001 | Diesel Rebate | (\$29,575) | (\$28,003) | (\$28,003) | \$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 | | (\$29,575) | (\$30,799) | (\$30,799) | \$0 | (\$35,000) | \$0 | (\$35,000) | \$0 |
| Total - PLANT OPERATIONS COSTS | | (\$29,575) | (\$84,929) | (\$30,799) | (\$54,130) | (\$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 | | 31 MAY 2026 | | 31 MAY 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 | \$3,974,026 | \$0 | \$0 | \$0 | \$0 | \$4,335,474 | \$0 | \$3,927,120 |
| 145130 | LESS SALS/WAGES ALLOCATED | (\$3,974,026) | (\$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) | (\$43,566) | (\$43,566) | \$0 | (\$84,500) | \$0 | (\$43,500) | \$0 |
| Sub Total - SALARIES AND WAGES OP/INC | | (\$84,500) | (\$43,566) | (\$43,566) | \$0 | (\$84,500) | \$0 | (\$43,500) | \$0 |
| Total - SALARIES AND WAGES | | \$0 | (\$25,176) | (\$43,566) | \$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 | | |
|--|-------|---|---------------|--------------|-------------|----------------|-------------|----------------|-------------|---------------|
| | | 31 MAY 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 | \$8,529 | \$7,037 | \$0 | \$7,037 | \$0 | \$11,400 | \$0 | \$11,660 |
| 146101 | | Audit Fees | \$55,000 | \$8,832 | \$0 | \$8,832 | \$0 | \$55,000 | \$0 | \$67,000 |
| 146102 | | Bank Fees | \$3,889 | \$1,147 | \$0 | \$1,147 | \$0 | \$4,000 | \$0 | \$4,000 |
| 146103 | | Administration Building Costs | \$61,809 | \$52,420 | \$0 | \$52,420 | | | | |
| 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 | (\$15) | \$0 | (\$15) | \$0 | \$0 | \$0 | \$0 |
| 146105 | | Administration Staff Employee Costs | \$812,887 | \$1,005,472 | \$0 | \$1,005,472 | \$0 | \$975,306 | \$0 | \$1,200,060 |
| 146106 | | Consultants | \$94,899 | \$84,232 | \$0 | \$84,232 | \$0 | \$132,750 | \$0 | \$170,250 |
| 146108 | | Insurance | \$18,836 | \$17,881 | \$0 | \$17,881 | \$0 | \$18,836 | \$0 | \$17,863 |
| 146109 | | Legal Expenses | \$24,428 | \$17,851 | \$0 | \$17,851 | \$0 | \$25,000 | \$0 | \$25,000 |
| 146110 | | IT System Operation & maintenance | \$212,088 | \$232,529 | \$0 | \$232,529 | \$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 | \$4,721 | \$4,124 | \$0 | \$4,124 | \$0 | \$5,500 | \$0 | \$5,500 |
| 146113 | | Printing and Stationery | \$11,902 | \$10,079 | \$0 | \$10,079 | \$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 | \$15,000 | \$15,637 | \$0 | \$15,637 | \$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 | \$13,478 | \$0 | \$13,478 | \$0 | \$13,485 | \$0 | \$14,421 |
| 146120 | | Uniform Allowance | \$2,970 | \$804 | \$0 | \$804 | \$0 | \$3,000 | \$0 | \$3,000 |
| 146121 | | Telephones | \$5,958 | \$2,885 | \$0 | \$2,885 | \$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 | \$19,280 | \$10,370 | \$0 | \$10,370 | \$0 | \$19,600 | \$0 | \$21,509 |
| 146124 | | Superannuation | \$123,889 | \$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 | \$9,700 | \$24,493 | \$0 | \$24,493 | \$0 | \$9,800 | \$0 | \$20,013 |
| 146130 | | Administration - Bank Merchant Fees | \$6,200 | \$6,122 | \$0 | \$6,122 | \$0 | \$6,200 | \$0 | \$8,400 |
| 146190 | | Depreciation - Administration | \$25,894 | \$0 | \$0 | \$0 | \$0 | \$28,250 | \$0 | \$28,250 |
| 146300 | | Rounding Account | | \$119 | \$0 | \$119 | \$0 | \$0 | | |
| 146150 | | Less Administration Costs Alloc | (\$1,606,057) | \$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 | \$1,570,040 | \$0 | \$1,570,040 | \$0 | \$0 | \$0 | \$0 |
| OPERATING INCOME - ADMINISTRATION | | | | | | | | | | |
| 146001 | | Reimbursements - Administration | (\$200) | (\$580) | (\$580) | \$0 | (\$200) | \$0 | (\$200) | \$0 |
| 1146900170 | | Suspense - Other Revenue | \$0 | (\$125) | (\$125) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sub Total - ADMINISTRATION OP/INC | | | (\$200) | (\$705) | (\$705) | \$0 | (\$200) | \$0 | (\$200) | \$0 |
| Total - ADMINISTRATION | | | (\$200) | \$1,569,334 | (\$705) | \$1,570,040 | (\$200) | \$0 | (\$200) | \$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 | | 31 MAY 2026 | | 31 MAY 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 | \$165,323 | \$150,349 | \$0 | \$150,349 | \$0 | \$179,470 | \$0 | \$160,262 |
| 149002 | Rylington Park Asset Depreciation | \$47,254 | \$0 | \$0 | \$0 | \$0 | \$51,550 | \$0 | \$51,550 |
| 149005 | Rylington Stock Program Expenses | \$113,172 | \$140,883 | \$0 | \$140,883 | \$0 | \$121,993 | \$0 | \$133,783 |
| 149006 | Rylington Crop Program Expenses | \$174,213 | \$150,317 | \$0 | \$150,317 | \$0 | \$202,170 | \$0 | \$247,556 |
| 149007 | Rylington Education Program Expenses | \$27,085 | \$10,992 | \$0 | \$10,992 | \$0 | \$29,401 | \$0 | \$29,394 |
| 149008 | Rylington Events Program Expenses | \$23,965 | \$9,545 | \$0 | \$9,545 | \$0 | \$24,000 | \$0 | \$28,970 |
| Sub Total - UNCLASSIFIED OP/EXP | | \$551,012 | \$462,085 | \$0 | \$462,085 | \$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 | (\$29,391) | (\$29,391) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 149104 | Rylington Park Operating Grant Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 149105 | Rylington Stock Program Income | (\$336,455) | (\$605,675) | (\$605,675) | \$0 | (\$343,900) | \$0 | (\$368,189) | \$0 |
| 149106 | Rylington Crop Program Income | (\$222,673) | (\$180,157) | (\$180,157) | \$0 | (\$225,674) | \$0 | (\$224,224) | \$0 |
| 149107 | Rylington Education Program Income | (\$14,663) | (\$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 | | (\$596,350) | (\$832,558) | (\$832,558) | \$0 | (\$608,134) | \$0 | (\$634,637) | \$0 |
| Total - UNCLASSIFIED | | (\$45,338) | (\$370,473) | (\$832,558) | \$462,085 | (\$608,134) | \$608,584 | (\$634,637) | \$651,515 |
| Total - OTHER PROPERTY AND SERVICES | | (\$75,357) | \$1,345,134 | (\$907,628) | \$2,252,762 | (\$730,934) | \$696,184 | (\$713,337) | \$695,015 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 2026 | | ADOPTED BUDGET 2025-2026 | | AMENDED BUDGET 30 JUNE 2026 | |
|--|------------------------|---------------------------------|---------------|--|-------------|-----------------------------|-------------|--------------------------------|-------------|
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| TRANSFERS TO/FROM RESERVES | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | |
| 300101 | Transfer to Reserves | \$109,996 | \$573,418 | \$0 | \$573,418 | \$0 | \$578,885 | \$0 | \$1,054,852 |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | | \$109,996 | \$573,418 | \$0 | \$573,418 | \$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 | | \$109,996 | \$573,418 | \$0 | \$573,418 | (\$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 |

**SHIRE OF BOYUP BROOK
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| | | YTD COMPARATIVES 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 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 | \$25,448 | \$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 | \$25,448 | \$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 | \$25,448 | \$0 | \$58,646 | \$0 | \$58,646 |

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 | | 31 MAY 2026 | | 31 MAY 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 | (\$4,512,575) | \$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 | | (\$4,811,075) | \$278,455 | \$0 | \$278,455 | \$0 | (\$5,266,163) | \$0 | (\$5,480,733) |
| Total - OPERATING ACTIVITIES EXCLUDED | | (\$4,811,075) | \$278,455 | \$0 | \$278,455 | \$0 | (\$5,266,163) | \$0 | (\$5,480,733) |

**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 | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| G/L | JOB | Budget | Actual | Income | Expenditure | Income | Expenditure | Income | Expenditure |
| 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 | |
|--|--|------------------|-----------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | 31 MAY 2026 | | 31 MAY 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 | \$4,915,587 | \$282,525 | \$0 | \$282,525 | \$0 | \$4,915,586 | \$0 | \$4,392,296 |
| Sub Total - CAPITAL WORKS | | \$4,915,587 | \$282,525 | \$0 | \$282,525 | \$0 | \$4,915,586 | \$0 | \$4,392,296 |
| TOTAL - LAW ORDER AND PUBLIC SAFETY | | \$4,915,587 | \$282,525 | \$0 | \$282,525 | \$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 | \$30,899 | \$0 | \$30,899 | \$0 | \$0 | \$0 | \$65,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$30,899 | \$0 | \$30,899 | \$0 | \$100,000 | \$0 | \$165,000 |
| TOTAL - HEALTH | | \$0 | \$30,899 | \$0 | \$30,899 | \$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 | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | |
|---|--------|---|------------------|-----------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 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) | | | | \$0 | | | | |
| 111400 | LRC022 | Dinninup Hall Refurbishment | \$13,770 | \$6,955 | \$0 | \$6,955 | \$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 | \$108,645 | \$0 | \$108,645 | \$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 | \$115,599 | \$0 | \$115,599 | \$0 | \$254,160 | \$0 | \$258,430 |
| Total - RECREATION AND CULTURE | | | \$252,344 | \$115,599 | \$0 | \$115,599 | \$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 | | | \$5,206,701 | \$429,023 | \$0 | \$429,023 | \$0 | \$5,308,516 | \$0 | \$4,904,496 |

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

| | | YTD COMPARATIVES | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | |
|--|-------------------------------------|------------------|-----------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | 31 MAY 2026 | | 31 MAY 2026 | | 2025-2026 | | 30 JUNE 2026 | |
| 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 | \$113,387 | \$0 | \$113,387 | \$0 | \$120,000 | \$0 | \$111,367 |
| Sub Total - CAPITAL WORKS | | \$120,000 | \$119,791 | \$0 | \$119,791 | \$0 | \$120,000 | \$0 | \$111,367 |
| Total - RECREATION AND CULTURE | | \$120,000 | \$119,791 | \$0 | \$119,791 | \$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 | \$636,883 | \$0 | \$636,883 | \$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 | |
|---|--------|--|--------------------|--------------------|--------------|--------------------|----------------|--------------------|----------------|--------------------|
| | | | 31 MAY 2026 | | 31 MAY 2026 | | 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 - Walshaws 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 | \$389,521 | \$339,537 | \$0 | \$339,537 | \$0 | \$389,522 | \$0 | \$472,500 |
| 121404 | RRG210 | RRG Boyup Brook-Arthur River Rd | \$439,881 | \$330,171 | \$0 | \$330,171 | \$0 | \$439,880 | \$0 | \$454,500 |
| 121404 | RRG004 | RRG Winnejup Road | \$375,078 | \$352,297 | \$0 | \$352,297 | \$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 | \$136,000 | \$0 | \$0 | \$0 | \$0 | \$136,000 | \$0 | \$136,000 |
| 121410 | | Municipal Funded - Winter Grading | \$506,920 | \$234,307 | \$0 | \$234,307 | \$0 | \$506,919 | \$0 | \$549,536 |
| Sub Total - CAPITAL WORKS | | | \$2,496,525 | \$1,822,161 | \$0 | \$1,822,161 | \$0 | \$2,550,526 | \$0 | \$2,773,969 |
| Total - ROADS | | | \$2,496,525 | \$1,822,161 | \$0 | \$1,822,161 | \$0 | \$2,550,526 | \$0 | \$2,773,969 |
| Total - INFRASTRUCTURE ASSETS ROADS | | | \$2,496,525 | \$1,822,161 | \$0 | \$1,822,161 | \$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 | |
|---|-------|---|------------------|-----------|--------------|-------------|----------------|-------------|----------------|-------------|
| | | | 31 MAY 2026 | | 31 MAY 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 31 MAY 2026 | | CURRENT YEAR YTD ACTUALS 31 MAY 2026 | | ADOPTED BUDGET 2025-2026 | | AMENDED BUDGET 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 | | \$1,263 | (\$4,471,232) | (\$15,591,810) | \$11,098,607 | (\$18,438,662) | \$18,438,662 | (\$18,824,713) | \$18,824,713 |

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

Draft - For Council Consideration

Growing our community together



www.boyupbrook.wa.gov.au



shireofboyupbrook



Shire of
Boyup Brook

Our Vision

Growing our community together

Our Shire will be:



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



A place with community and visitor facilities that are well maintained and further developed as required.



A place that grows housing and employment opportunities through economic development based on our local comparative advantage.



A place that is safe and secure. An inclusive place that nurtures local youth and ageing population and retains local health and medical services.

Our Values



Proactive

Embrace creativity, adaptability and continuous improvement seeking new ideas and solutions to address challenges and seize opportunities to ensure sustainability.



Leadership & Teamwork

Lead through collaboration, promote diversity, have pride in our work and partner with the community to achieve shared vision and aspirations.



Accountability & Integrity

Demonstrate respect, transparency, honesty and inclusivity in all interactions with the community.



Commitment

Build and share knowledge, act professionally and develop relationships that make a positive contribution to our community.



Engaging Community

Show respect, understanding and compassion for others and work collaboratively with community for better outcomes.



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Document Control

| Version | Description | Date | Author | Comment | Resolution |
|---------|-------------|------------|-----------------------------------|--|--------------|
| 1.0 | Final draft | 31/05/2026 | DL (Financial Consultant) and EMT | Full re-draft of 10 year financial plan. To replace the LTFP 2017-2027 | CM 26/06/XXX |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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We acknowledge and pay our respects to the Traditional Custodians of the land on which we meet and work.

This document is available in alternative formats upon request including in large and standard print, electronically by email, and on the Shires website at www.boyupbrook.wa.gov.au.



Executive Summary

The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is a key component of Council's Integrated Planning and Reporting Framework. The LTFP is aligned with Council's Plans, which integrates the Strategic Community Plan and Corporate Business Plan, and provides the financial framework for the preparation of Council's annual budgets.

The Long Term Financial Plan covers a ten (10) year planning period, from 2026-27 to 2035-36. As a long term planning document, the assumptions and projections contained within the Plan will be reviewed and updated regularly to reflect changing circumstances, priorities and economic conditions.

The projections contained within this Plan indicate that, to achieve the desired financial outcomes, rates revenue will need to increase by approximately 9.0% per annum for the first three years of the Plan, followed by an average annual increase of 7.0% for the remaining years.

By adopting this strategy, the Shire will achieve a greater degree of financial sustainability and independence, enabling it to achieve balanced budgets, progressively improve financial performance ratios towards the minimum benchmark requirements of the Department of Local Government and Communities, and address infrastructure renewal and asset funding gaps over the life of the Plan.

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1.0 Strategic Overview

1.1 Purpose of the Plan

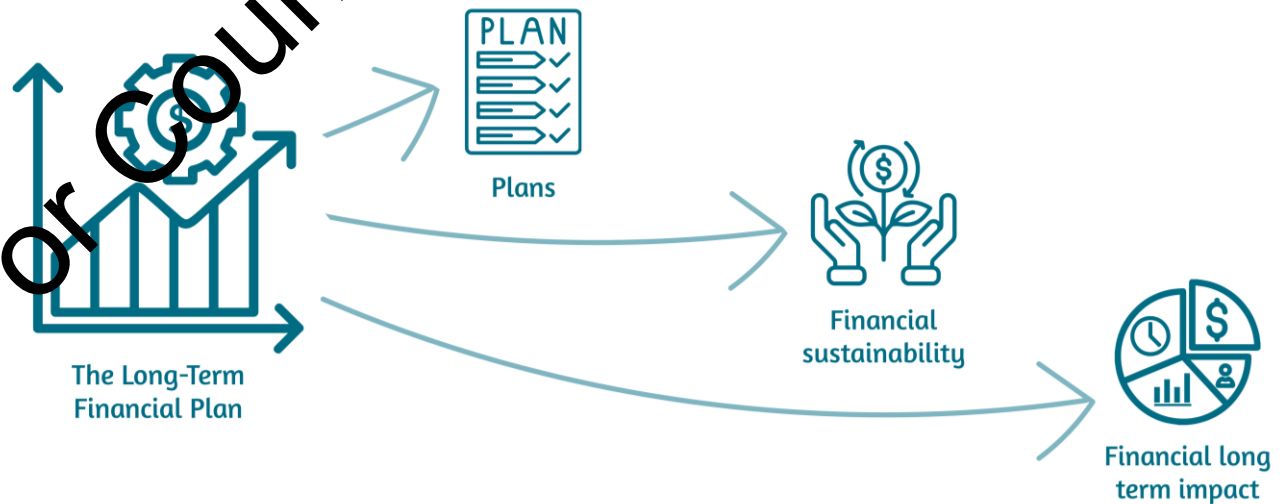
The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is a key component of Council's strategic planning framework. The LTFP is aligned with the Strategic Community Plan and Corporate Business Plan and provides the financial framework for the preparation of Council's Annual Budget.

The Strategic Community Plan (SCP) outlines the community's long-term aspirations and priorities. Achieving these aspirations requires the allocation of sufficient financial, human and physical resources. The LTFP translates these aspirations into a financial context by assessing the Shire's capacity to fund and deliver services, infrastructure and community outcomes.

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 Shire's Council Plans 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 the Shire's key strategic planning documents, including the Strategic Community Plan, Asset Management Plans, Workforce Plan and Annual Budget.
- ⇒ Assess the Shire's long term financial sustainability to deliver services and infrastructure; and
- ⇒ Identify future potential financial risks, challenges and opportunities, together with their potential long-term impacts.



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 ten years, based on community input. The Long Term Financial Plan activates the SCP priorities.



Built Environment



Economic Development



Governance and Organisation



Social and Community












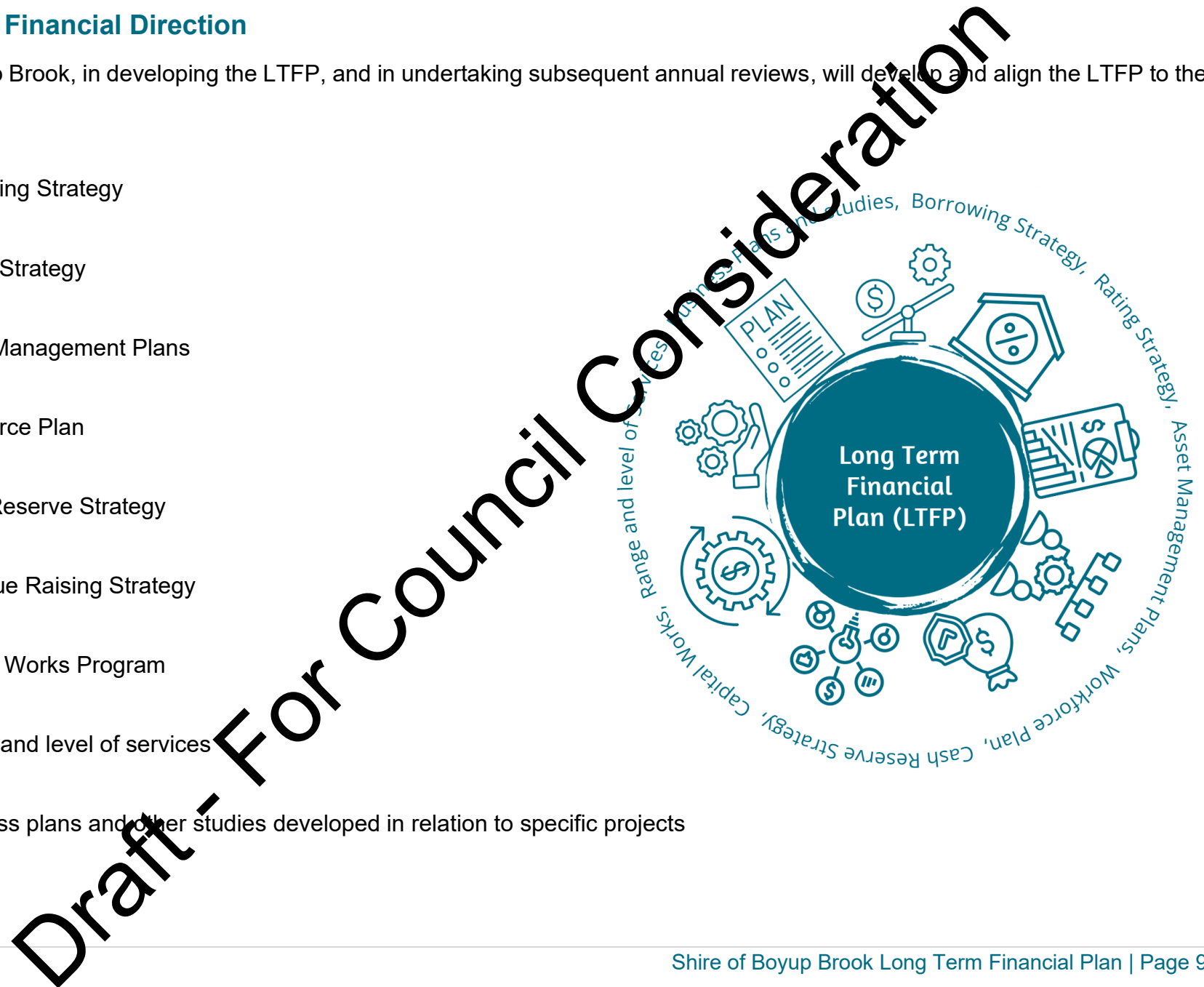
Natural Environment



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



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 Lower and Upper forecast bands define the range within which there is an 80% probability that the actual future population will occur. The Central Forecast represents the best estimate of future population growth, based on historical trends.

The report estimates the following population forecasts:

| Year | Lower | Central | Upper |
|------|-------|---------|-------|
| 2026 | 1,835 | 2,045 | 2,255 |
| 2031 | 1,845 | 2,185 | 2,510 |
| 2036 | 1,800 | 2,315 | 2,830 |

The population over the next 10 years is estimated to increase by approximately 367 persons utilising the Central Band forecasts.



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

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

2.3 Our Key Priority Areas

The following key drivers been identified from the Council Plans 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 and Community

Maintaining and improve services for the aged, support for young 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

2.4 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 |

³ Estimated Resident Population, NEMA, Boyup Brook LGA Profile, 2 February 2026.

Community Snapshot

Total population



Aboriginal and Torres Strait Islander population



Number of electors



Number of dwellings



Area



Distance from Perth



Our roads



Total rates levied



Total revenue



Number of employees



Households that speak a non-English language



People with a disability



Carers



People who need assistance with core activities



Draft - For Council Consideration

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 <small>(The description heading is general in nature and may not represent the actual services provided by the local government).</small> | 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 |
| 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, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses. | D | LG | N/A | 410,721 <u>(800)</u> 409,921 | 337,577 | 73,144 | 0 | (800) | | 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 |
| | 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. | | | | | | | | | | |
| 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 valuations, 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 | (1,126,781) | | | | | | |
| 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 | | | EXPENDITURE / (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 (5,250) 92,146 | 61,661 | 27,475 | 8,270 | (5,250) | 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 (2,302,529) (2,087,333) | 134,001 | 2,475 | 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, stall 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 (3,600) 118,701 | 103,922 | 18,379 | | (3,600) | 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 |
| 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 | 17,855 | (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 |
| 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 | 30,560 | 18,379 | | 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 | 89,463 <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 |
| 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 <u>0</u> 55,851 | | 54,951 | 900 | | 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 |
| 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 | 9,270 | | | |
| Housing Other | Administration, provision and operation of housing programs other than those for the benefit of council staff. | D | LG | UP | 221,941 (85,075) 136,866 | 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 sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal). | A | LG | U | 1,191 (2,200) (10) | 2,190 | 0 | 0 | (2,200) | 0 | 0 |
| 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. | W | FO | UP | 72,831 (2,900) 69,931 | 36,259 | 36,572 | 0 | (2,900) | 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 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'. | D | LG/ PO | UP | 129,307 <u>(13,800)</u> 115,507 | 105,951 | 20,421 | 2,975 | (13,800) | | |
| 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. | D | LG/ PO | UP/ F | 215,834 <u>0</u> 215,834 | 177,619 | 36,572 | 101,643 | | 0 | 0 |
| 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 Association, Youth Organisations whose activities are predominantly of a sport and recreational nature. | D | LG/ PO | UP/ F | 826,277 <u>(175,368)</u> 650,909 | 419,281 | 62,005 | 344,991 | (3,500) | | (171,868) |

Draft For Council Consideration

| 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 |
| 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'. | S | LG/PO | UP/S | 360,363 (52,490) 307,873 | 291,620 | 40,471 | 28,272 | (52,490) | 0 | 0 |
| TV & Radio Rebroadcasting | Transmission and re-transmission of TV and Radio broadcast signals. | D | LG | UP | 5,441 (10,241) (4,800) | 1,871 | | 3,570 | (10,241) | | |
| 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. | D | LG | UP/F | 147,324 0 147,324 | 46,705 | 100,619 | 0 | 0 | 0 | 0 |
| 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 0 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 (1,965,879) (1,965,879) | 0 | 0 | 0 | (251,051) | (1,714,828) | (1,965,879) |

Draft - For Council Consideration

| 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 |
| 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 | 3,658,477 | | (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 | | | | | |
| 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>(32,192)</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) |

| 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 |
| 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 (6,470) 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 (900) 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 (40,600) 47,015 | 65,725 | 18,379 | 3,511 | (40,600) | | |
| 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 (3,100) 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 0 0 | 1,065,323 | (1,065,323) | | (0) | | 0 |

Draft - For Council Consideration

| 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 |
| 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 (35,000) (35,000) | 590,644 | (944,659) | 354,075 | (35,000) | | |
| Admin-istration | 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 | (200) | | |
| 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 | 0 (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 of 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 an 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 funding it by Councils 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%. The primary reason for the unfavourable ratio is the Shire's reliance on significant grant funding to support capital works programs, together with ongoing operating expenditure pressures and a comparatively small own-source revenue base.

While the current ratio does not meet the benchmark, modelling within the Long Term Financial Plan demonstrates a gradual improvement over the planning period as rates revenue increases, external funding opportunities are pursued, expenditure growth is managed and the Shire continues to strengthen its underlying financial position. Although the ratio is not projected to achieve the desired benchmark range during the life of the Plan, the trend indicates a progressive improvement in financial sustainability and a reduction in the operating funding gap over time.

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. Further review and updating is required to ensure these plans remain current and accurately inform long term asset renewal priorities, funding requirements and financial forecasting.

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.

Asset ratio results have not been provided in this plan pending review and refinement of the Shire's Asset Management Plans.

4.3 Asset Management Plan Findings

1. The Shire will 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 –



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



The Shire needs to ensure that it maintains sufficient cash reserves to meet its short-term working capital requirements



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



The Shire must maintain its asset base, through the renewal of aging infrastructure and build on its cash reserves to fund future works

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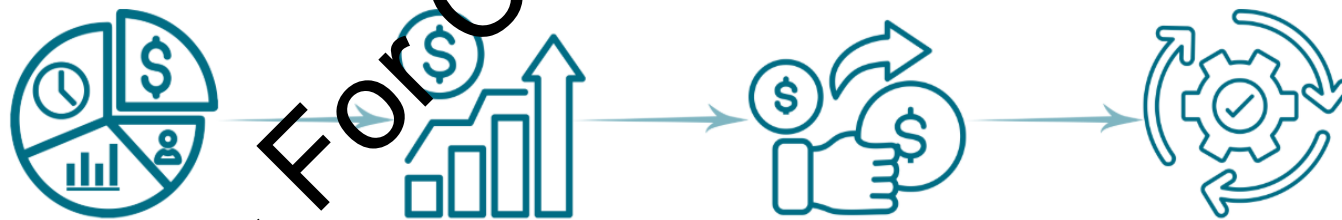
5.2 How is Long Term Financial Sustainability Measured?

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 indicates that the Shire has a negative Operating Surplus ratio, highlighting the need to improve its long term financial sustainability. To remain financially sustainable, the Shire must ensure that, on average over time, sufficient revenue is generated to meet the cost of providing services and maintaining community infrastructure.

The Long Term Financial Plan establishes a framework to progressively improve the Shire's financial position through a combination of revenue growth, expenditure management and service delivery reviews. This will require the ongoing identification of efficiency gains, opportunities to increase revenue, review of service levels, consideration of new and emerging service demands, discontinuation of services where appropriate, and the adoption of alternative and more efficient service delivery models.



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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



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

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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 fees and charges, the Shire considers the cost of service provision, community benefit and the equitable recovery of costs where appropriate. 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% |

6.2.4 Grants

The Commonwealth Government provides the following grants to local government:

1. Financial Assistance Grants; and
2. Roads to Recovery Grants.

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.

6.2.4.2 General Purpose Grant Component

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

$$\text{Equalisations Requirement} = \text{Assessed Expenditure} - \text{Assessed Revenue}$$

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 on its assessed impact on the local government. This approach has been applied to the 2025-26 grant determinations.

$$\text{Actual Expenditure} = \text{Assessed Expenditure} = \text{Preliminary Standard} + \text{Disabilities}$$

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.

| | BUDGET | | FORECAST | | | | | | | | |
|-----------------------|---------|---------|----------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|
| GENERAL PURPOSE 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 | 444,937 | 454,689 | 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.

6.2.4.3 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 | 976,175 | 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.

6.2.4.4 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.

| ROADS TO RECOVERY | 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 | 673,128 | 799,340 | 841,411 | 841,411 | 673,128 | 673,128 | 673,128 | 673,128 | 673,128 | 673,128 | 673,128 |

6.2.4.5 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 |

6.2.4.6 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 | | | | | | | | | |
|---------------------------|---------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| GRANTS COMMISSION 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 |

Commonwealth/State Funding

The Shire has approved 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 has received funding from Talison to fund the construction of a playground at Sandakan Park, completed in the 2025/26 financial year.

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 8.3.6 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 Homeswest 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 | (100,000) | 421,564 |
| Bridges Reserve | 62,649 | 2,129 | 50,000 | 0 | 114,778 |
| Aged Accommodation Reserve | 36,216 | 1,251 | 0 | 0 | 37,447 |
| Road Contributions Reserve | 31,956 | 1,086 | 0 | 0 | 33,042 |
| IT Reserve | 148,362 | 5,042 | 25,000 | 0 | 178,404 |
| Civic Receptions Reserve | 18,735 | 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 | 18,995 | 0 | (447,000) | 130,868 |
| Waste Reserve | 20,825 | 708 | 10,000 | 0 | 31,533 |
| Co-Contributions Reserve | 156,362 | 5,314 | 100,000 | 0 | 261,676 |
| Rylington Park Scholarship Reserve | 6,745 | 229 | 6,500 | 0 | 13,474 |
| Asset Design and Development Reserve | 51,888 | 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 |
| | 3,530,695 | 120,000 | 458,885 | (1,059,000) | 3,050,580 |

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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 | 43,760 | 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 | 00,000 | 40,000 | 60,000 | 0 | 0 | 500,000 | 20,000 | 0 |
| TOTAL | 9,232,108 | 3,279,750 | 3,409,196 | 3,243,295 | 3,144,283 | 3,332,478 | 3,781,108 | 4,089,038 | 4,521,038 | 4,209,038 | 3,291,038 |

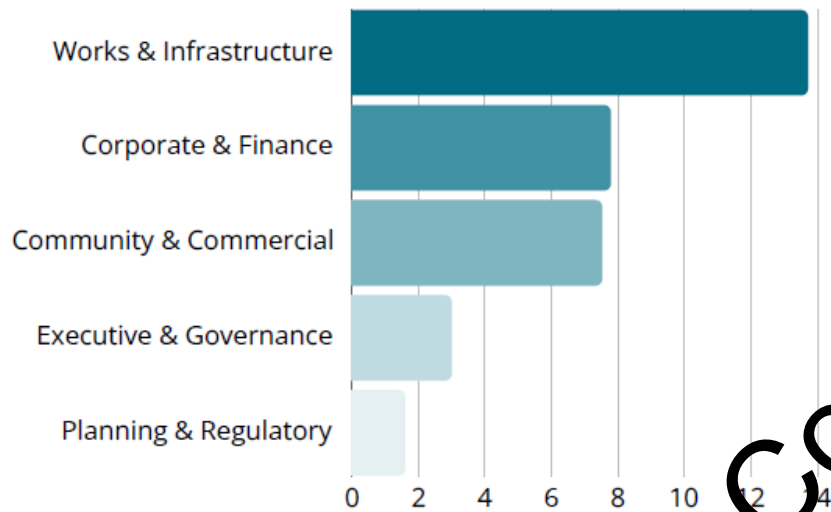
More comprehensive detail on the forecast capital works over the life of this plan is attached at Appendix “2”.

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.



7.2 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% |

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% |

8.3.1.3 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% |

8.3.2 Rates

8.3.2.1 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% |

8.3.2.2 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% |

8.3.2.3 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

8.3.3 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% |

8.3.4 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.

8.3.5 Grants

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

8.3.6 Loan Borrowings

8.3.6.1 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.

8.3.6.2 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.

8.3.7 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.

8.3.8 Asset Renewal Funding Levels

This Plan details that the Shire has a ten year estimated road asset renewal funding requirement of \$8,479,985, 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.

8.3.9 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.










8.3.10 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.

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8.3.11 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”.

9.0 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.

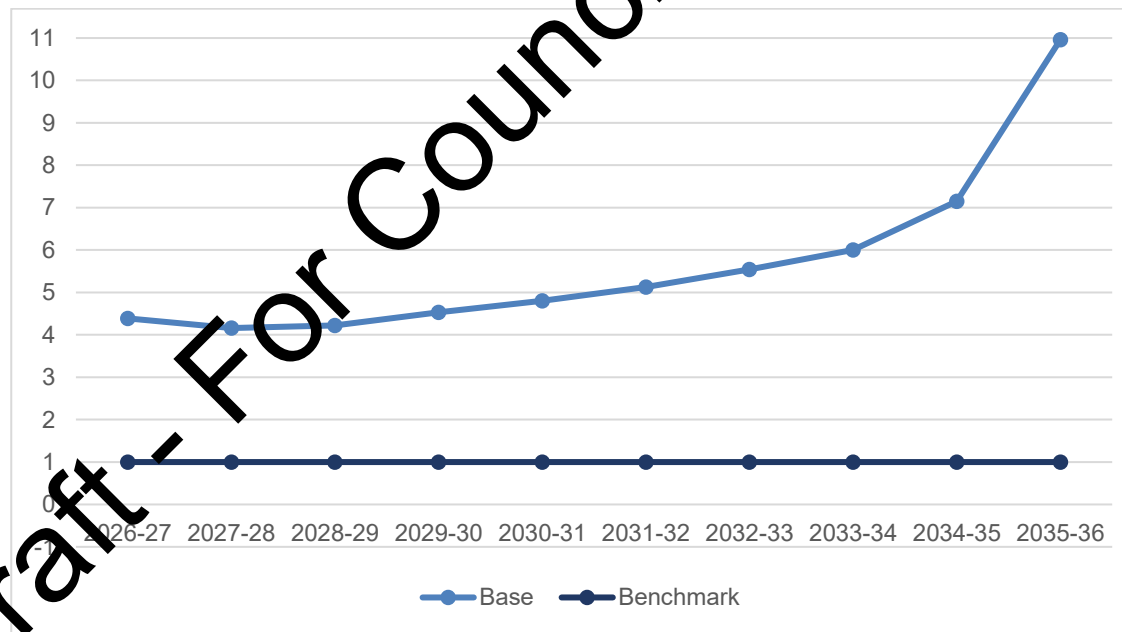
9.1 Current Liquidity Ratio

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 |



9.2 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:

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

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%) | (33.0%) | (30.0%) | (26.0%) | (22.0%) | (17.0%) |



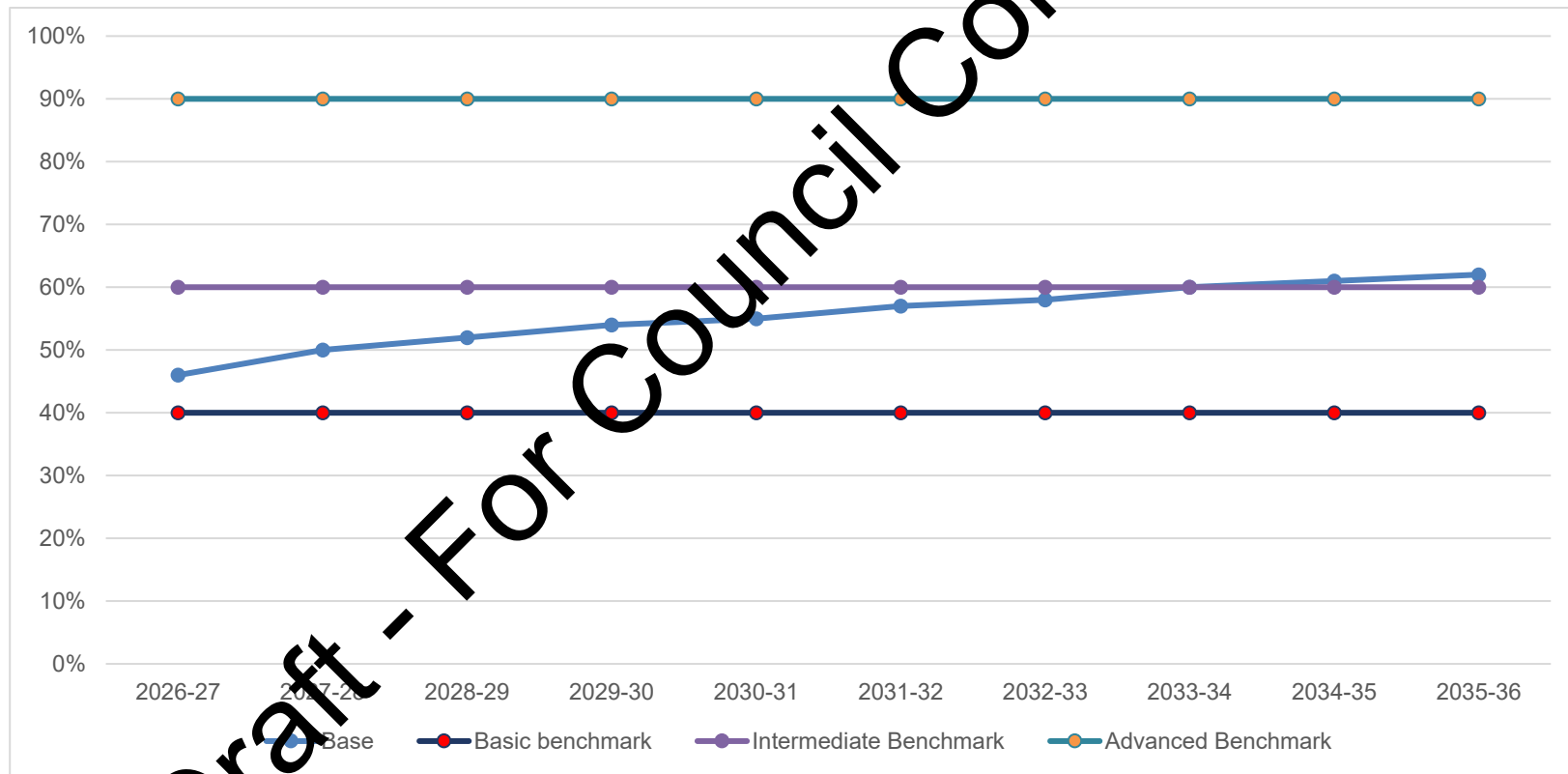
9.3 Rates Coverage Ratio

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% |



9.4 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% |



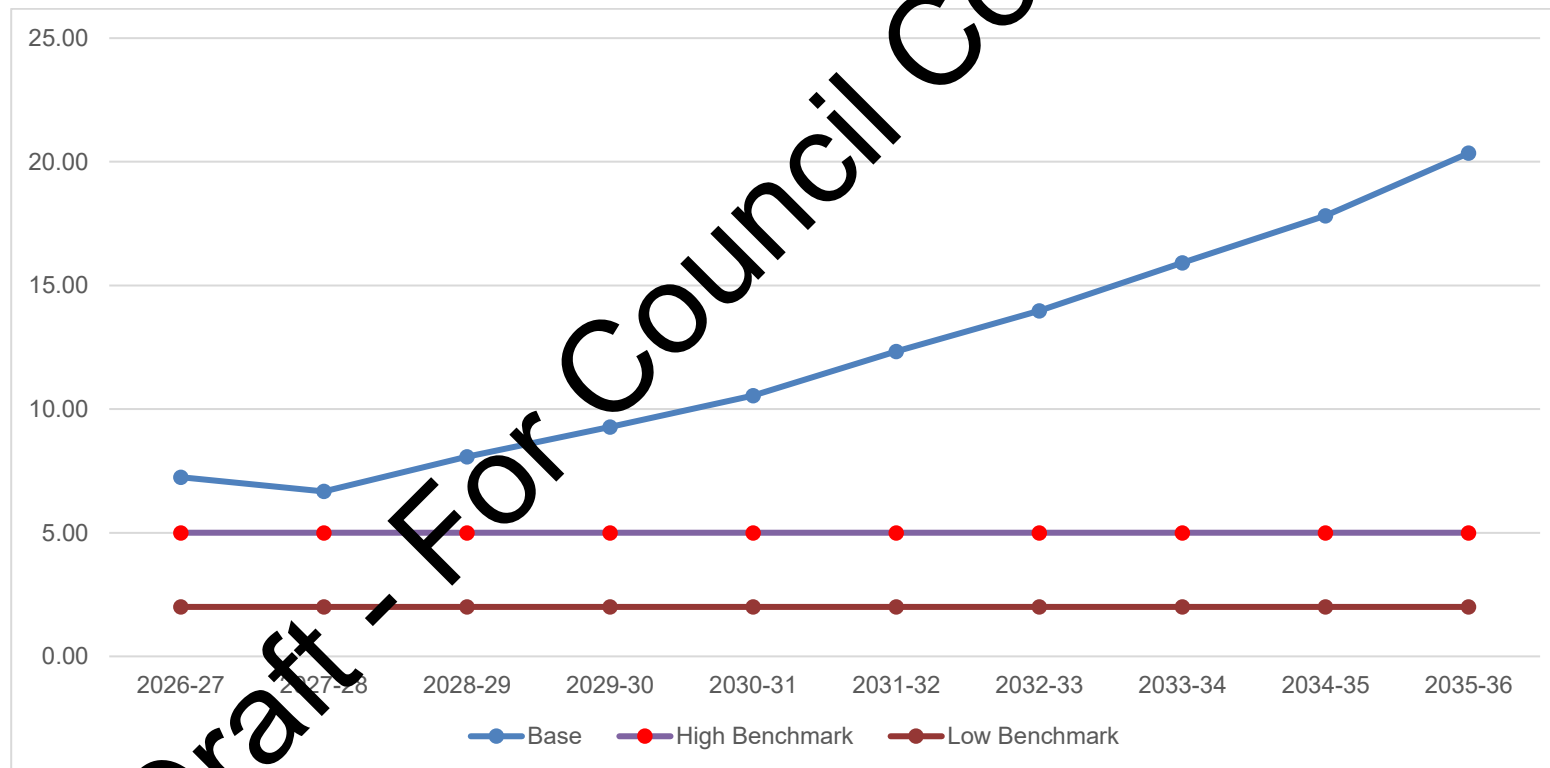
9.5 Debt Service Cover Ratio

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 |



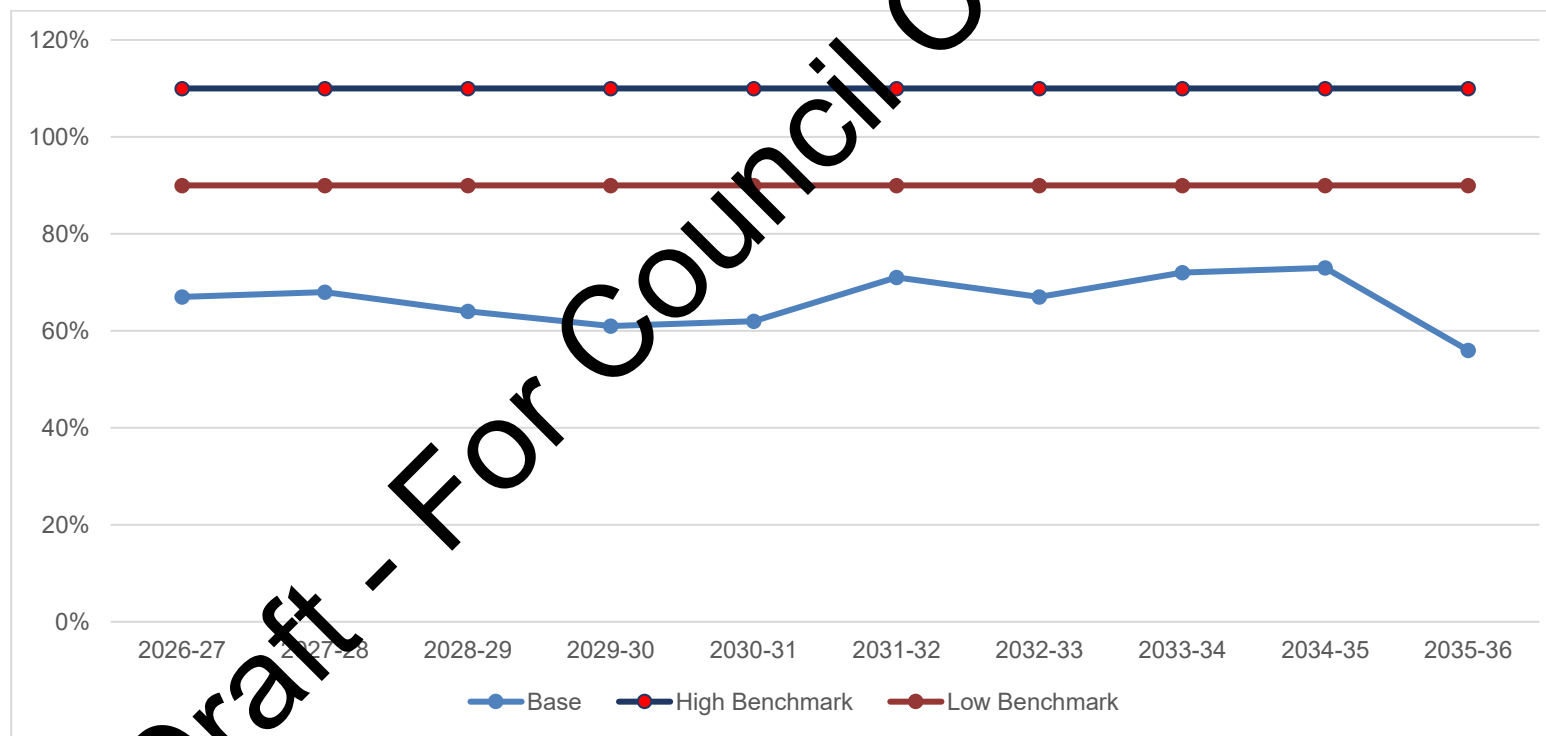
9.6 Asset Sustainability Ratio

This is an indicator of the extent to which assets managed by a local government are being replaced as they 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% |



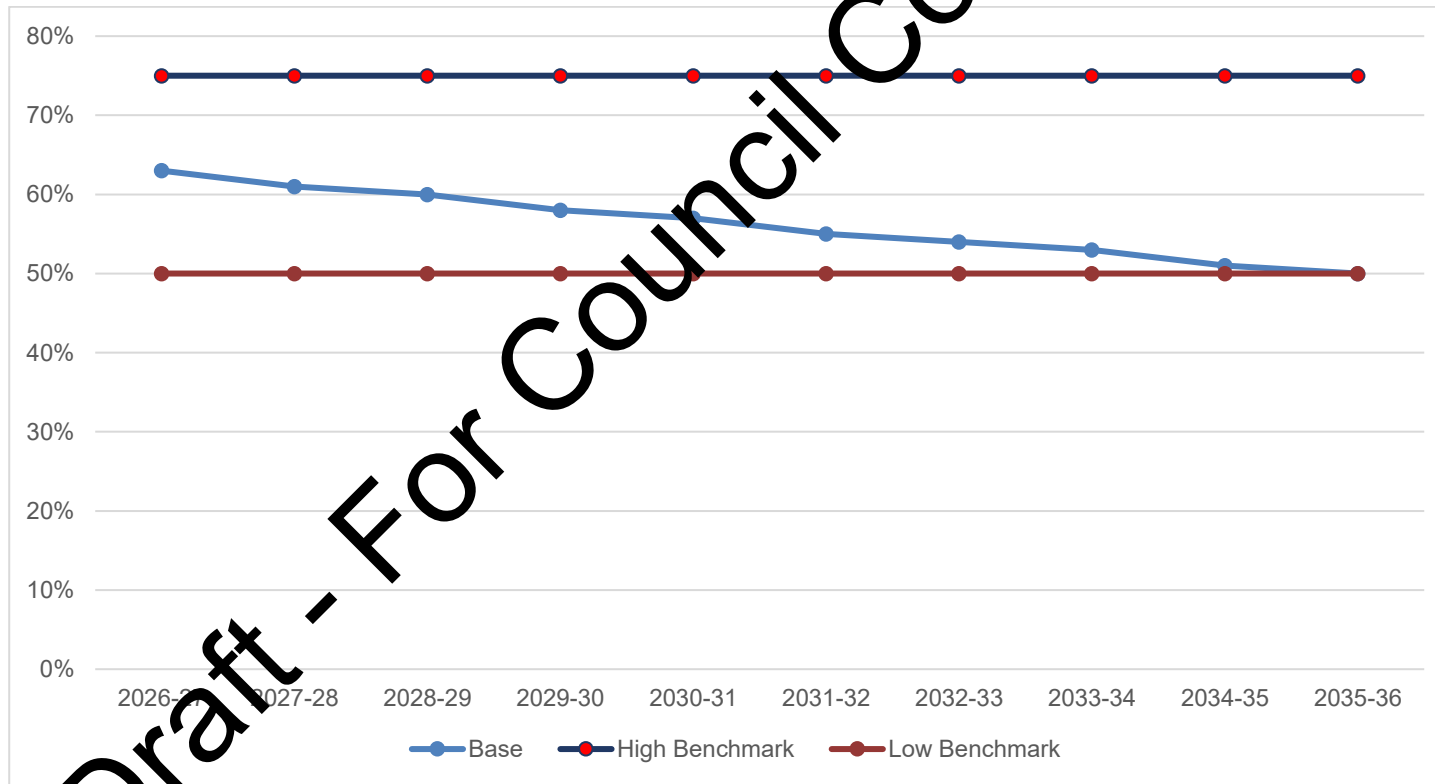
9.7 Asset Consumption Ratio

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% |



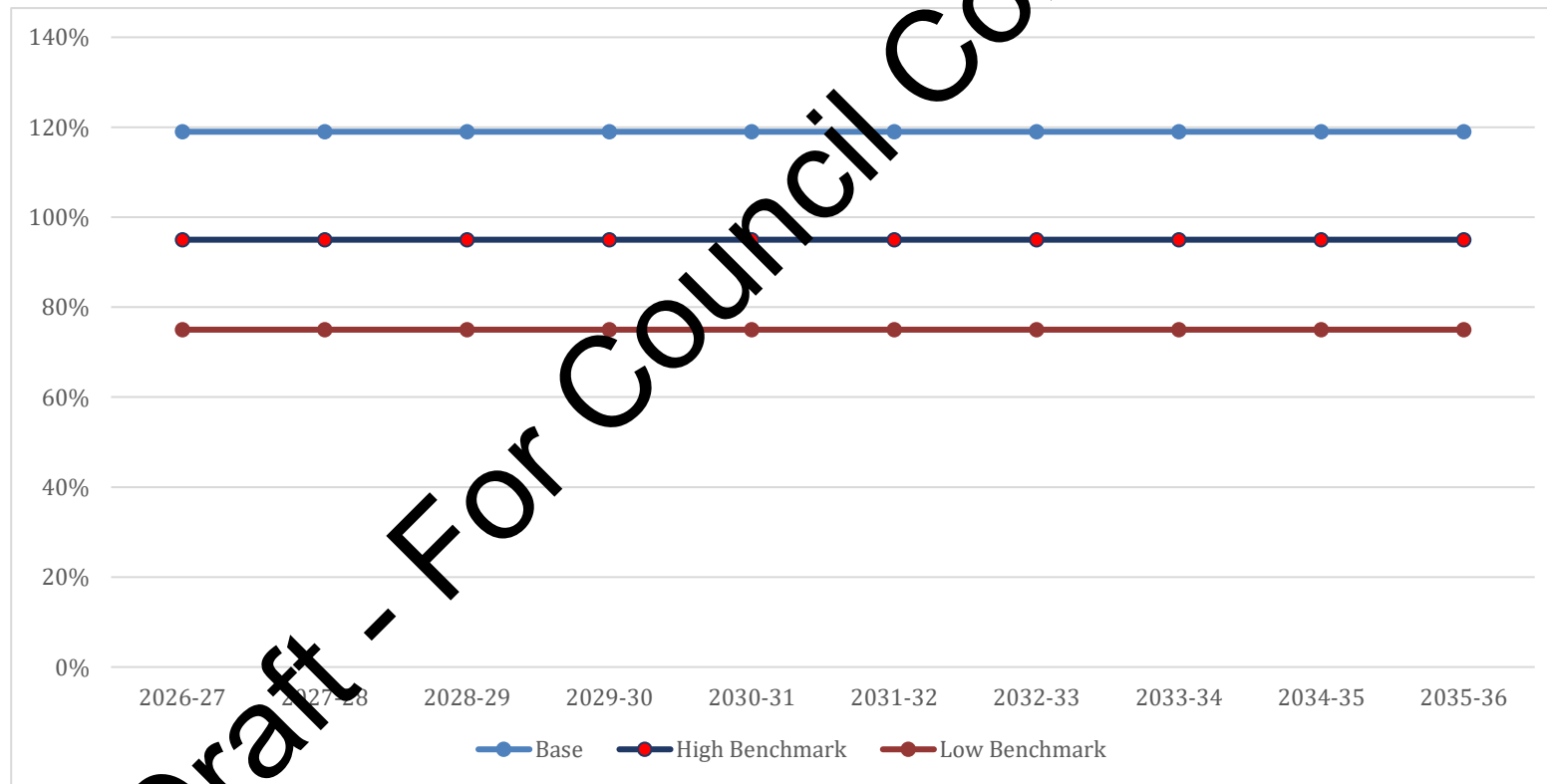
9.8 Asset Renewal Funding Ratio

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 105%
 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% |



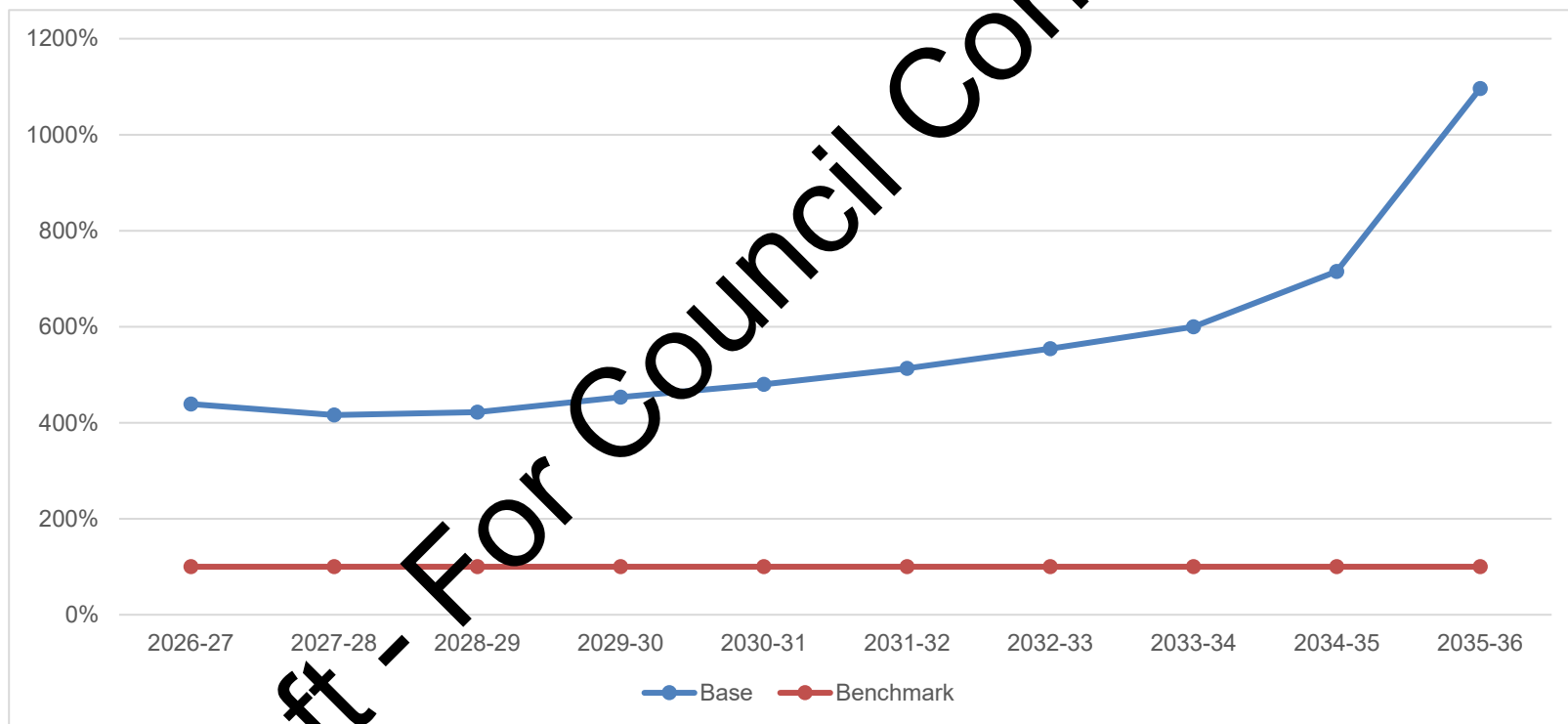
9.9 Current Ratio

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% |



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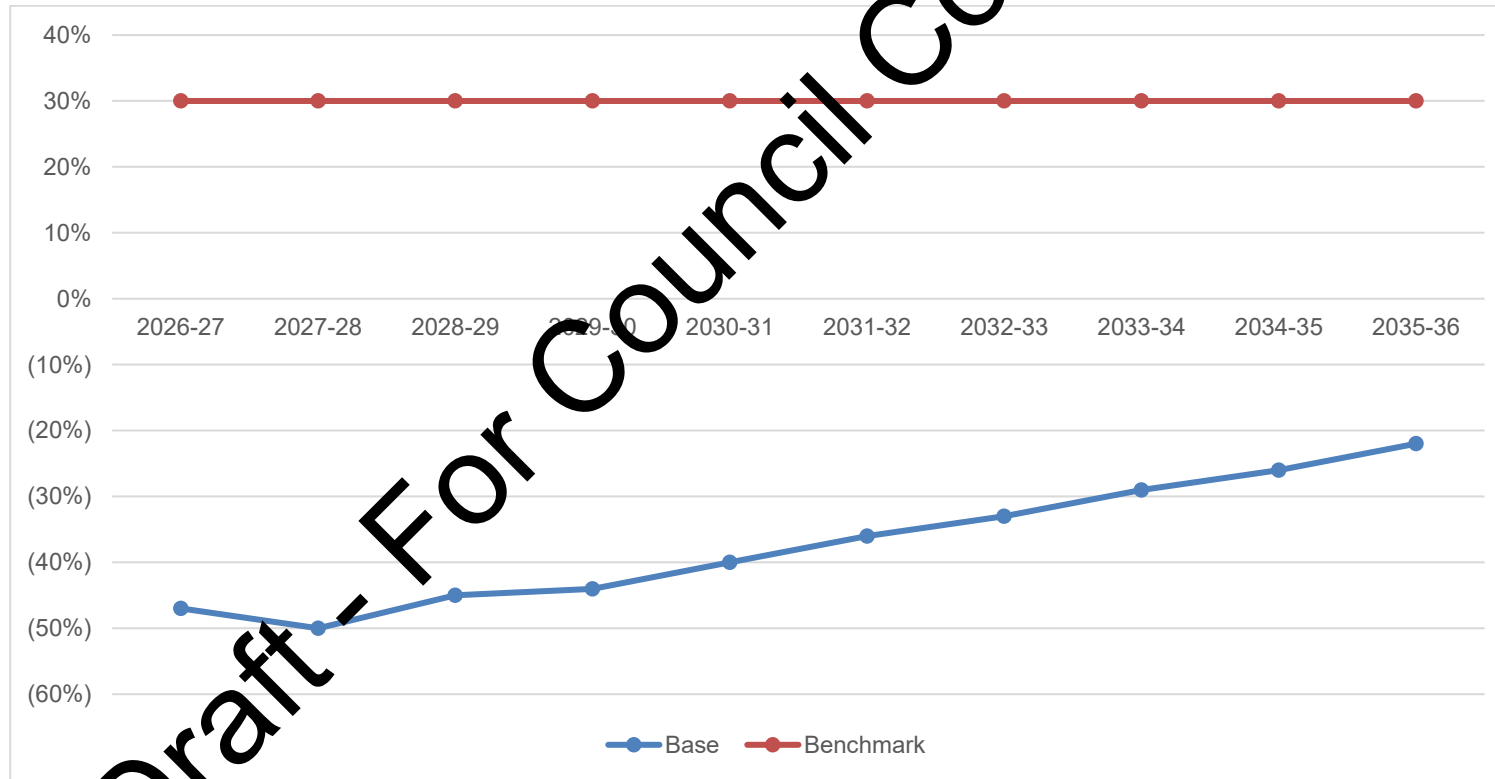
9.10 Net Financial Liability Ratio

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%

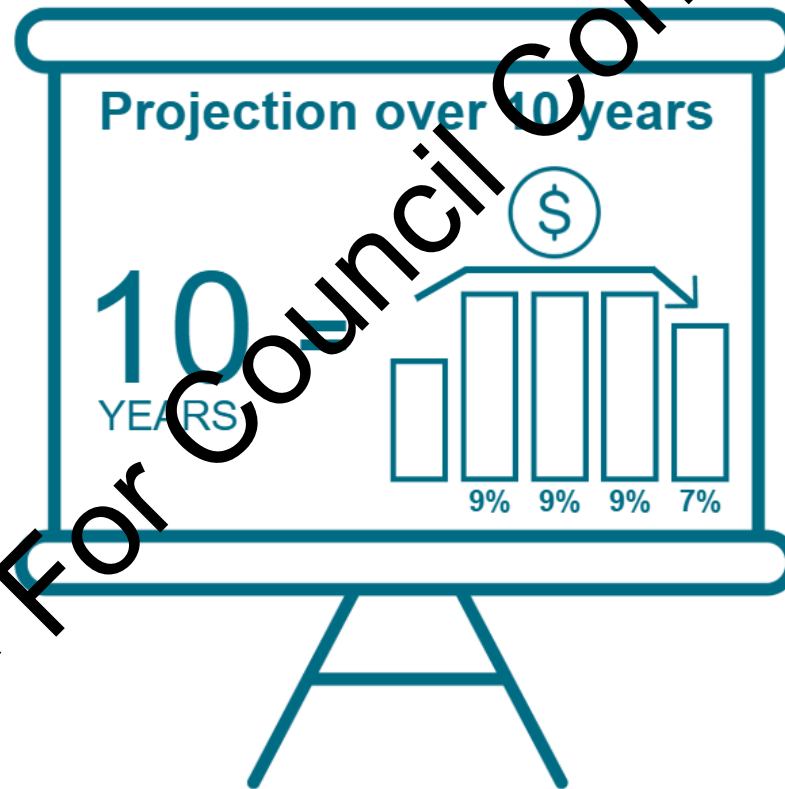
| FORECAST | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 | 2033-34 | 2034-35 | 2035-36 |
|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Base | (21%) | (47%) | (50%) | (45%) | (44%) | (40%)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



9.11 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.



10.0 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 –

-  An effect may be positive, negative or result in a deviation from the expected
-  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
-  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
-  Risk can be expressed in terms of a combination of the consequences of an event or a change in circumstances and their likelihood
-  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.

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

| 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 |
|----------------|--------------------------------------|
| 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, then the timing of capital projects will need to be reviewed.

11.0 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 \$182k 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.

12.0 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.



APPENDIX 1
BASE CASE SCENARIO MODEL
STATUTORY STATEMENTS

Draft - For Council Consideration



SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36

STATEMENT OF COMPREHENSIVE INCOME 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) | (234,562) | (244,502) |
| Governance | (399,613) | (401,953) | (421,829) | (426,759) | (448,213) | (454,584) | (477,583) | (485,270) | (509,890) | (519,257) |
| Law, Order, Public Safety | (655,963) | (677,686) | (700,919) | (725,644) | (751,261) | (779,083) | (808,479) | (839,072) | (871,483) | (904,389) |
| Health | (1,880,149) | (1,921,895) | (2,001,834) | (2,085,608) | (2,172,931) | (2,268,493) | (2,368,500) | (2,472,999) | (2,587,097) | (2,706,311) |
| Education & Welfare | (149,359) | (154,679) | (161,074) | (165,624) | (171,947) | (178,914) | (186,314) | (194,072) | (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) | (701,413) | (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) | (1,999,451) | (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) | (6,664,729) | (6,879,641) | (7,103,440) | (7,284,216) |
| Economic Services | (621,901) | (645,297) | (670,445) | (695,009) | (722,471) | (752,513) | (784,344) | (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) | (14,071,973) | (14,593,252) | (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 | 8,534,800 | 9,206,734 | 9,883,884 | 10,619,662 | 11,439,832 |
| Governance | 824 | 849 | 874 | 900 | 927 | 956 | 984 | 1,014 | 1,044 | 1,075 |
| Law, Order, Public Safety | 144,767 | 149,111 | 153,585 | 182,405 | 187,150 | 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 | 132,438 | 136,400 | 139,447 | 142,587 | 145,820 | 149,151 |
| Community Amenities | 267,610 | 275,638 | 283,907 | 292,424 | 301,199 | 310,234 | 319,542 | 329,128 | 339,001 | 349,171 |
| Recreation and Culture | 69,718 | 71,809 | 73,962 | 76,182 | 78,466 | 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 & Services | 628,364 | 40,655 | 41,886 | 43,156 | 44,464 | 45,813 | 47,203 | 48,635 | 50,114 | 51,637 |
| Total Revenues | 9,136,076 | 8,883,809 | 9,362,726 | 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) | (3,497,732) | (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 | 1,849,999 | 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 | 1,900,077 | 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 | (1,776,831) | (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

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36

STATEMENT OF COMPREHENSIVE INCOME 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 | 7,521,654 | 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 | 2,130,005 | 2,199,479 | 2,254,798 | 2,322,669 |
| Other Income | 665,125 | 78,508 | 80,862 | 83,287 | 85,786 | 88,359 | 91,011 | 93,741 | 96,553 | 99,450 |
| | 9,136,176 | 8,883,909 | 9,362,826 | 9,913,067 | 10,507,827 | 11,148,957 | 11,843,115 | 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) | (5,129,095) | (5,352,519) | (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) | (2,505,558) | (2,605,243) | (2,712,714) | (2,771,264) |
| Utilities | (230,568) | (244,363) | (261,468) | (279,768) | (299,357) | (320,307) | (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) | (5,208,552) | (5,322,078) | (5,470,206) | (5,622,874) | (5,779,145) | (5,872,583) |
| Interest Expenses | (103,686) | (98,743) | (93,532) | (88,037) | (82,243) | (76,101) | (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) | (332,666) | (340,398) | (348,463) | (356,611) | (364,828) |
| | (12,748,933) | (12,690,305) | (12,953,990) | (13,337,429) | (13,746,177) | (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) | (3,424,362) | (3,238,350) | (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

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36

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 | 195,154 | 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 | 5,736,546 | 6,241,029 | 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 | 32,024,965 | 31,863,433 | 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 | 117,902,472 | 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 | 153,123,149 | 151,31,879 | 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 | 118,003 | 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 | 196,994 | 247,320 | 299,788 | 354,481 | 411,638 | 471,367 | 533,783 | 599,164 | 667,651 |
| Total non-current liabilities | 1,928,874 | 1,876,144 | 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 | 2,881,454 | 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 | 52,210,111 | 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 |

**SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36
STATEMENT OF CHANGES IN EQUITY**

| | 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 | 45,183,728 | 43,807,114 | 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) | (859,156) | (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) | (517,480) | (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 | 45,183,728 | 43,807,114 | 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 | 155,316,066 | 154,048,660 | 152,960,475 | 152,101,341 | 151,464,380 | 151,234,237 |

Draft - For Council Consideration

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36

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) | (5,524,260) | (5,771,178) | (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) | (2,712,714) | (2,771,264) |
| Utilities | (230,568) | (244,363) | (261,468) | (279,768) | (299,357) | (320,313) | (342,733) | (366,220) | (392,392) | (419,860) |
| Insurance | (375,469) | (393,171) | (420,691) | (450,137) | (481,650) | (515,365) | (551,438) | (589,040) | (631,345) | (675,543) |
| Interest Expenses | (103,686) | (98,743) | (93,532) | (88,037) | (82,243) | (76,134) | (69,692) | (62,900) | (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) | (340,398) | (348,463) | (356,611) | (364,828) |
| | (7,784,283) | (7,636,879) | (7,834,074) | (8,142,540) | (8,482,910) | (8,768,572) | (9,072,500) | (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 | 6,330,939 | 6,900,803 | 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 | 2,466,041 | 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 | 2,066,914 | 2,130,005 | 2,191,479 | 2,254,798 | 2,322,669 |
| Interest Received | 295,216 | 179,384 | 173,147 | 175,679 | 185,740 | 195,500 | 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 | 85,786 | 88,359 | 91,010 | 93,741 | 96,553 | 99,450 |
| | 9,236,176 | 8,883,909 | 9,362,826 | 9,913,067 | 10,507,827 | 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 | 1,770,527 | 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) | (151,835) | (676,000) | (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) | (2,833,981) | (2,827,321) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) |
| Payment for Infrastructure Assets- Footpaths | (32,000) | (48,000) | (30,000) | (19,760) | (37,440) | (50,000) | 0 | (52,000) | 0 | (70,000) |
| Payment for Infrastructure Assets- Drainage | 0 | 0 | (3,100) | 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 | 133,000 | 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) | (1,159,199) | (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 |

Draft - For Council Consideration

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36

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 | 239,483 | 273,240 |
| Fees & Charges | 1,766,767 | 1,820,849 | 1,873,874 | 1,952,702 | 2,008,958 | 2,067,914 | 2,130,005 | 2,191,478 | 2,254,798 | 2,322,669 |
| Other Income | 665,125 | 78,508 | 80,862 | 83,287 | 85,786 | 88,359 | 91,010 | 93,711 | 96,553 | 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 | 5,069,292 | 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) | (5,352,914) | (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) | (2,527,588) | (2,605,243) | (2,712,714) | (2,771,264) |
| Utilities | (230,568) | (244,363) | (261,468) | (279,768) | (299,357) | (320,313) | (342,735) | (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) | (76,134) | (69,892) | (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) |
| TOTAL EXPENSES | (12,748,933) | (12,690,305) | (12,953,990) | (13,337,429) | (13,746,157) | (14,188,107) | (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 Activitied Excluded from Budget | | | | | | | | | | |
| Movement in Employee Benefits (Non-current) | 46,419 | 48,275 | 50,326 | 52,466 | 54,659 | 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 |
| Sub Total | 4,964,650 | 5,053,426 | 5,119,916 | 5,194,889 | 5,277,247 | 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) | (227,814) | (151,485) | (376,000) | (198,070) | (186,000) | (30,000) | (50,000) | (25,000) |
| Purchase Plant and Equipment | (160,000) | (450,000) | 0 | (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) | (2,833,981) | (2,827,397) | (2,659,088) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) | (2,659,038) |
| Infrastructure Assets - Footpaths | (32,000) | (48,000) | (30,000) | (49,760) | (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 | (43,000) | 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) | (10,000) | (40,000) | (60,000) | 0 | 0 | (50,000) | (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) | (1,443,199) | (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 | (6,070) | 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) |

Draft For Council Consideration

APPENDIX 2
BASE CASE SCENARIO MODEL
CAPITAL WORKS PROGRAM

Draft - For Council Consideration



CAPITAL WORKS PROGRAM – LAND & BUILDINGS

| CAPITAL WORKS PROGRAM - LAND & BUILDINGS | | | | | | | | | | | |
|---|------------------|--------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|
| LAND AND BUILDINGS ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 | 0 | 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 | 0 | 50,000 | 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 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Museum Building Renewal Works | 33,660 | 140,000 | 0 | 140 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 |
| Craft Hut Renewal Works | 0 | 0 | 0 | 9,188 | 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 | 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 Scrutching Shed Renewal Works | 0 | 0 | 0 | 20,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Flaxmill Storage Shed Renewal Works | 3,770 | 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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**SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36
CAPITAL WORKS PROGRAM - LAND & BUILDING FUNDING SOURCES**

| LAND & BUILDINGS FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
|----------------------------------|------------------|------------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| | 2025-26 | 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 | 85,000 | 30,000 | 50,000 | 25,000 |
| TOTAL FUNDING | 5,373,516 | 252,500 | 67,215 | 227,814 | 151,485 | 576,000 | 198,070 | 85,000 | 30,000 | 50,000 | 25,000 |

Draft - For Council Consideration

CAPITAL WORKS PROGRAM – PLANT & EQUIPMENT

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|-------------------|--------------------|----------------|----------|----------------|----------|----------------|------------------|------------------|------------------|----------------|
| CAPITAL WORKS PROGRAM - PLANT & EQUIPMENT | | | | | | | | | | | |
| PLANT & EQUIPMENT ITEM DESCRIPTION | BUDGET 2025-26 | PROPOSED ESTIMATES | | | | | | | | | |
| | | 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 | |
| Mounted Side by Side Spray Unit | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,000 | |
| Mower | 0 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Utility Replacement P238 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,000 | |
| Utility Tip Tray Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 0 | 0 | 0 | |
| Toro Mower P228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 0 | 0 | |
| Toro Mower P230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,000 | 0 | |
| Transport | | | | | | | | | | | |
| Replace Utility 1IGE220 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 0 | 0 | 0 | |
| Replace Utility P250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | |
| Replace Utility P193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | |
| Replace Utility BU031 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Replace Utility 1ISP395 | 0 | 0 | 0 | 0 | 73,000 | 0 | 0 | 0 | 0 | 0 | |
| Replace Utility BU25237 | 0 | 0 | 0 | 0 | 75,000 | 0 | 0 | 0 | 0 | 0 | |
| Replace Utility BU25244 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 0 | 0 | 10,000 | |
| Replace Utility 1HGZ104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 0 | 0 | |
| Replace Utility 1HGZ119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,000 | 0 | |
| Replace Loader BU25321 | 135,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 320,000 | 0 | |
| Replace Mini Excavator | 75,000 | 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 | |
| Replace Utility BU25464 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | |
| Replace Utility P206 | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Replace Grader BU25029 | 0 | 0 | 450,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Replace Prime Mover BU25256 | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 0 | 0 | 0 | |
| Replace Drum Roller 1HQR824 | 0 | 0 | 0 | 0 | 0 | 0 | 215,000 | 0 | 0 | 0 | |
| Replace Prime Mover BU25334 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 280,000 | 0 | 0 | |
| Replace 4T truck BU25108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | 0 | 0 | |
| Replace 20T Excavator | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 | 0 | 0 | |
| Replace Track Loader | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 184,000 | 0 | 0 | |
| Replace Tractor BU6973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 0 | |
| Replace Water Truck BU171 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 0 | 0 | |
| Replace Side Tipping Trailer BU7258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | |
| Replace Side Tipping Trailer 1TUW752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | |
| Replace Forklift P242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | |
| Replace Tip Truck P195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | |
| Replace Grader BU25655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 450,000 | 0 | |
| Replace Truck BU25123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | |
| Replace wheel Lader P243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 385,000 | |
| Replace Grader BU5363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 480,000 | |
| Replace 4.5T Truck P246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 | |
| Replace Backhoe BU25126 | 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 | |
| Replace ATV Sprayer | 5,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Replace Admin Vehicle | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 100,000 | |
| Replace Admin Vehicle P248 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 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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| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------------|------------------|----------------|----------|----------------|----------|----------------|------------------|------------------|------------------|----------------|
| CAPITAL WORKS PROGRAM - PLANT & EQUIPMENT FUNDING SOURCES | | | | | | | | | | | |
| PLANT & EQUIPMENT FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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 | 354,000 | 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

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| CAPITAL WORKS PROGRAM - ROAD INFRASTRUCTURE | | | | | | | | | | | |
| ROADS ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| CAPITAL WORKS PROGRAM - ROADS & BRIDGES FUNDING SOURCES | | | | | | | | | | | |
| ROADS & BRIDGES FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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 | 927,324 | 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

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|--------------------|---------------|---------------|---------------|---------------|---------------|----------|---------------|----------|---------------|
| CAPITAL WORKS PROGRAM - FOOTPATHS INFRASTRUCTURE | | | | | | | | | | | |
| FOOTPATHS ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|------------------|---------------|---------------|---------------|---------------|---------------|----------|---------------|----------|---------------|
| CAPITAL WORKS PROGRAM - FOOTPATHS FUNDING SOURCES | | | | | | | | | | | |
| FOOTPATHS FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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 |

CAPITAL WORKS PROGRAM – AIRSTRIP INFRASTRUCTURE

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|--------------------|----------|----------|----------|----------|----------------|----------|----------|----------|----------|
| CAPITAL WORKS PROGRAM - AIRSTRIP INFRASTRUCTURE | | | | | | | | | | | |
| AIRSTRIP ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|------------------|----------|----------|----------|----------|----------------|----------|----------|----------|----------|
| CAPITAL WORKS PROGRAM - AIRSTRIP FUNDING SOURCES | | | | | | | | | | | |
| AIRSTRIP FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|--------------------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|
| CAPITAL WORKS PROGRAM - DRAINAGE INFRASTRUCTURE | | | | | | | | | | | |
| DRAINAGE ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------|------------------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|
| CAPITAL WORKS PROGRAM - DRAINAGE FUNDING SOURCES | | | | | | | | | | | |
| DRAINAGE FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|----------------|--------------------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|
| CAPITAL WORKS PROGRAM - PARKS & RESERVES INFRASTRUCTURE | | | | | | | | | | | |
| PARKS & RESERVES ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 | 2033-34 | 2034-35 | 2035-36 |
| Sandakan Playground Upgrade | 427,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sandakan Playground CBH Shed Upgrade | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|---------------|------------------|---------------|----------------|---------------|---------------|----------|----------|----------------|---------------|----------|
| CAPITAL WORKS PROGRAM - OTHER FUNDING SOURCES | | | | | | | | | | | |
| OTHER FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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 |

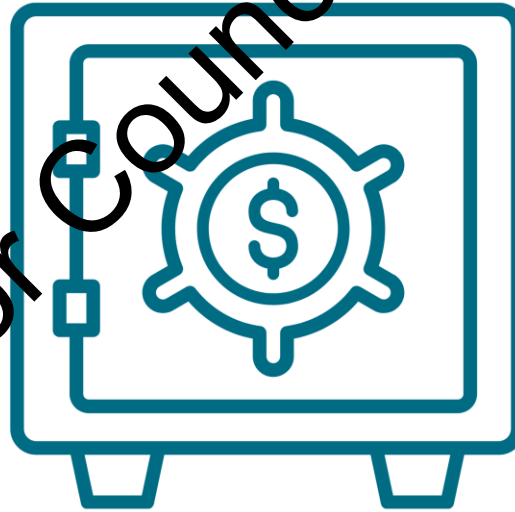
CAPITAL WORKS PROGRAM – OTHER INFRASTRUCTURE

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|---------------|--------------------|---------------|----------------|---------------|---------------|----------|----------|----------------|---------------|----------|
| CAPITAL WORKS PROGRAM - OTHER INFRASTRUCTURE | | | | | | | | | | | |
| OTHER ITEM DESCRIPTION | BUDGET | PROPOSED ESTIMATES | | | | | | | | | |
| | 2025-26 | 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 | 500,000 | 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 Replace Steps | 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 |

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | |
|--|---------------|------------------|---------------|----------------|---------------|---------------|----------|----------|----------------|---------------|----------|
| CAPITAL WORKS PROGRAM - OTHER FUNDING SOURCES | | | | | | | | | | | |
| OTHER FUNDING SOURCES | BUDGET | PROPOSED REVENUE | | | | | | | | | |
| | 2025-26 | 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 |

Draft - For Council Consideration

APPENDIX 3
BASE CASE SCENARIO MODEL
CASH RESERVES



Draft - For Council Consideration

| 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 | 87,356 | 94,147 |
| Transfer from Accumulated Surplus | | | | | | | | | | |
| - Interest Earned | 1,158 | 1,193 | 1,229 | 1,266 | 1,604 | 1,952 | 2,160 | 2,375 | 2,591 | 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 | 87,356 | 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 | 234,793 | 261,837 | 299,692 | 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 | 299,692 | 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 | 510,524 | 385,840 | 386,566 | 398,113 | 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 | 398,113 | 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 | 247,557 | 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 deemed necessary in an emergency

| | 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 | 15,748 | 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 | 17,563 | 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 | 7,899 | 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 works. | | | | | | | | | | |
| | 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 | 30,000 | 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 | 1,382 | 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 | 36,116 | 42,189 | 48,455 | 54,909 | 61,556 | 68,403 | 75,455 |
| Transfer from Accumulated Surplus | | | | | | | | | | |
| - Interest Earned | 991 | 1,021 | 1,052 | 1,083 | 1,266 | 1,454 | 1,647 | 1,847 | 2,052 | 2,264 |
| - 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 | 36,116 | 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 | 178,504 | 183,756 | 189,269 | 194,947 | 205,795 | 216,969 | 228,478 | 240,332 | 252,542 | 265,118 |
| 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 |

Draft - For Council Consideration

| 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 | 24,445 | 25,281 |
| Transfer from Accumulated Surplus | | | | | | | | | | |
| - Interest Earned | 581 | 599 | 617 | 635 | 654 | 674 | 694 | 715 | 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 | 24,445 | 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 | 101 | 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 | 267,609 | 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 | 9,853 | 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 |

Draft - For Council Consideration

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 | 143,003 | 147,293 | 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 | 31,533 | 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 | 285,900 | 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 | 14,648 | 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 | 285,900 | 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 | 13,874 | 13,878 | 14,294 | 14,723 | 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 | 14,723 | 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 renovation/refurbishment 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 | 83,652 | 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 | 800 | 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 | 36,095 | 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 | 765 | 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 recruitment of future Executive Management, General Practitioner and CEO positions

| | 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 |

APPENDIX 4
BASE CASE SCENARIO MODEL
LOAN REPAYMENT SCHEDULES

Draft - For Council Consideration



Draft - For Council Consideration

| 2025-2026 | | | | | | |
|-------------------------------------|----------|------------------------|------------------------|-----------------------|------------------------|--------------------|
| LOAN DESCRIPTION | LOAN No. | PRINCIPAL 1/07/2025 | 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 1/07/2026 | 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 1/07/2027 | NEW LOANS 2027-28 | INTEREST REPAYMENT | PRINCIPAL REPAYMENT | CLOSING BALANCE |
| Law, Order and Public Safety | | | | | | |
| 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 1/07/2028 | NEW LOANS 2028-29 | INTEREST REPAYMENT | PRINCIPAL REPAYMENT | CLOSING BALANCE |
| Law, Order and Public Safety | | | | | | |
| Evacuation Centre | 119 | 1,780,156 | | 93,532 | 101,005 | 1,679,151 |
| | | 1,780,156 | 0 | 93,532 | 101,005 | 1,679,151 |

| 2029-30 | | | | | | |
|-------------------------------------|----------|------------------------|----------------------|-----------------------|------------------------|--------------------|
| LOAN DESCRIPTION | LOAN No. | PRINCIPAL 1/07/2029 | 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 1/07/2030 | 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 1/07/2031 | 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 0 |
| | | 1,460,357 | 0 | 76,134 | 118,403 | 1,341,954 |

| 2032-33 LOAN DESCRIPTION | LOAN No. | PRINCIPAL 1/07/2032 | 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 1/07/2033 | 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 |

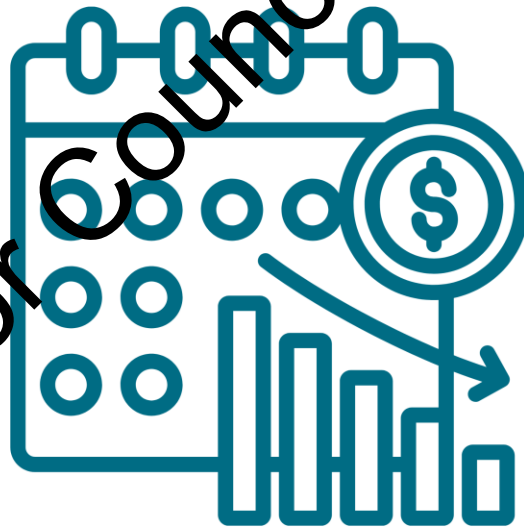
| 2034-35 LOAN DESCRIPTION | LOAN No. | PRINCIPAL 1/07/2034 | NEW LOANS 2034-35 | INTEREST REPAYMENT | PRINCIPAL REPAYMENT | CLOSING BALANCE |
|---|----------|------------------------|----------------------|-----------------------|------------------------|--------------------|
| Law, Order and Public Safety Evacuation Centre | 119 | 1,085,474 | | 55,739 | 131,797 | 946,677 |
| | | 0 | 0 | 0 | 0 | 0 |

| 2035-36 LOAN DESCRIPTION | LOAN No. | PRINCIPAL 1/07/2035 | 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 | | 48,188 | 146,348 | 800,329 |

Draft - For Council Consideration

APPENDIX 5
BASE CASE SCENARIO MODEL
DEPRECIATION SCHEDULES

Draft - For Council Consideration



**SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36
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) | (307,665) | (2,884,953) | (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) | (14,966) | (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 LONG TERM FINANCIAL PLAN 2026-27 to 2035-36
DEPRECIATION SCHEDULE
2027-28**

| 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 | 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 | 400,000 | 10,000 | 2,833,981 | 48,000 | 0 | 0 | 0 | 0 | 3,409,196 |
| Assets Disposed during the year | 0 | 0 | 0 | (30,000) | 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 |

Draft - For Council Consideration

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2028-29 | | | | | | | | | | | | |
| 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 | 25,169,987 | 197,419 | 5,501,202 | 6,590,495 | 128,916,861 | 1,440,538 | 11,490,368 | 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 | 2,160 | 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) | (536,543) | (3,205,947) | (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) | (14,991) | (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 LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2029-30 | | | | | | | | | | | | |
| 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 | 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 | 200,000 | 40,000 | 2,659,038 | 45,760 | 0 | 0 | 0 | 0 | 3,144,283 |
| Assets Disposed during the year | 0 | 0 | 0 | (34,000) | 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 | (510,956) | (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 | (3,602,918) | (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 |

Draft - For Council Consideration

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2030-31 | | | | | | | | | | | | |
| 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 | 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) | (366,945) | (3,528,145) | (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) | (15,340) | (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 LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2031-32 | | | | | | | | | | | | |
| 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 | 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 | 7,000,000 | 143,000 | 2,659,038 | 50,000 | 0 | 0 | 0 | 0 | 3,781,108 |
| Assets Disposed during the year | 0 | 0 | 0 | (20,000) | 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 | (526,400) | (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 | (4,651,854) | (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 |

Draft - For Council Consideration

| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2032-33 | | | | | | | | | | | | |
| 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 | 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) | (590,165) | (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 LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2033-34 | | | | | | | | | | | | |
| 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 | 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 | 1,244,000 | 500,000 | 2,659,038 | 52,000 | 0 | 0 | 0 | 0 | 4,521,038 |
| Assets Disposed during the year | 0 | 0 | 0 | (24,000) | 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 | (530,187) | (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 | (5,712,295) | (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 |

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| SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2034-35 | | | | | | | | | | | | |
| 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 | 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) | (832,493) | (4,172,541) | (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) | (16,879) | (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 LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 | | | | | | | | | | | | |
|--|------------------|--------------------|----------------------|--------------------|--------------------|---------------------|------------------|--------------------|---------------------|------------------------------|-----------------|----------------------|
| DEPRECIATION SCHEDULE | | | | | | | | | | | | |
| 2035-36 | | | | | | | | | | | | |
| 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 | 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 | 5,000,000 | 0 | 2,659,038 | 70,000 | 0 | 0 | 0 | 0 | 3,291,038 |
| Assets Disposed during the year | 0 | 0 | 0 | (2,500) | 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 | (532,270) | (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 | (6,776,952) | (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 |

Draft - For Council Consideration



Draft - For Council Consideration

Old Boyup Brook Railway Station

Shire Contact Information



Ph: 9765 1200



www.boyupbrook.wa.gov.au



Email: shire@boyupbrook.wa.gov.au



55 Abel Street, Boyup Brook WA 6244
PO Box 2, Boyup Brook WA 6244



Opening hours: Monday - Friday
9.00am - 4.30pm





Terms of Reference - Audit Risk and Improvement Committee

1. Introduction and Authority of Establishment

The Council of the Shire of Boyup Brook (the Shire) establishes the Audit Risk and Improvement Committee (ARIC) under section 5.8 and section 7.1A of the *Local Government Act 1995* (the Act) and *Local Government (Audit) Regulations 1996*.

The Committee will operate in accordance with all relevant provisions of the *Local Government Act 1995* (the Act), the *Local Government (Audit) Regulations 1996* and the *Local Government (Administration) Regulations 1996*. The ARIC does not undertake management functions and is not responsible for operational matters.

2. Purpose and Objectives

The purpose of the ARIC is to assist Council in fulfilling its governance and oversight responsibilities by providing independent advice and recommendations on matters relating to:

- financial management and reporting
- risk management framework
- internal control systems
- governance processes
- continuous improvement practices

The Committee supports transparent decision-making and ensures the Shire meets its legislative and regulatory obligations.

In accordance with Regulation 16 of the *Local Government (Audit) Regulations 1996*, the ARIC is to:

- receive and review compliance audit reports required under the Act and regulations
- make recommendations to council on actions arising from those reports
- review the effectiveness of the Shire's systems and procedures in relation to financial management, legislative compliance, and risk management
- monitor actions taken in response to audit findings and system reviews
- perform any other functions conferred under the Act or other written laws

The objectives of the Committee are to:

- a) Ensure the integrity of the financial reporting process
- b) Monitor compliance with legal and regulatory requirements
- c) Oversee internal and external audit processes

-
- d) Evaluate the effectiveness of risk management and internal control systems
 - e) Promote and oversee continuous improvement in governance and operational practices
 - f) Provide recommendations on financial management policies and long-term financial planning

3. Delegated Powers and Authority

3.1 Delegated Powers

The ARIC has no delegated decision making powers under the *Local Government Act 1995* and operates in an advisory capacity only. The ARIC does not have executive powers or authority to implement actions in areas over which management has responsibility, does not have any delegated financial responsibility, and is therefore independent of management.

The ARIC's role is to provide independent advice and make recommendations to Council on matters within its scope, to support informed decision making and the effective discharge of Council's governance responsibilities.

The Committee operates under the authority delegated by Council and exists to assist Council in fulfilling its oversight responsibilities in relation to financial management, risk, and governance.

The ARIC has no executive powers but may:

- Seek information necessary to fulfill its responsibilities
- Request the attendance of management or external parties at meetings as required
- Obtain independent professional advice, subject to Council approval

3.2 Authority

The ARIC has the following authorities of Council:

- As prescribed in Regulation 16 of the Local Government (Audit) Regulations 1996, the Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference. This role is designed to facilitate informed decision making by Council in relation to its legislative functions and duties that have not been delegated to the Chief Executive Officer (CEO)
 - The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference
 - The committee has been delegated authority to meet with the auditor of the Shire at least once in every year to satisfy the requirement of section 7.12A(2) of the Act
-

- The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

4. Responsibilities

The Committee is responsible for monitoring, reviewing, and providing guidance on the adequacy and effectiveness of the Shire's systems and processes for risk management and internal controls, financial management, compliance and integrity, and audit. Regulation 16 of the Local Government (Audit) Regulations 1996 (WA) sets out the functions of the Committee, which comprise:

4.1 Financial Management Reporting

- Review annual financial statements prior to adoption by Council
- Consider external audit reports and management responses
- Monitor the implementation of audit recommendations
- Provide advice on financial governance and compliance

4.2 Risk Management and Internal Control

- Review the effectiveness of the Shire's risk management framework
- Monitor key strategic and operational risks
- Provide advice on risk management practices and controls

4.3 Governance and Compliance

- Monitor compliance with legislative and regulatory requirements
- Review governance frameworks, policies, and practices
- Provide advice to Council on governance improvements

4.4 Audit Functions

- Review the scope and findings of external audits
- Oversee internal audit activities where applicable
- Monitor the implementation of audit actions and recommendations

4.5 Continuous Improvement

- Monitor the implementation of audit and review recommendations
- Support a culture of continuous improvement within the organisation
- Provide advice on improving systems, processes, and performance

5. Membership

Members shall conduct their duties and make recommendations in a manner that upholds the principles of impartiality and independence all times.

5.1 Composition

- The Committee shall consist of a minimum of eight (8) members, with at least six (6) being elected members of Council and up to two (2) Independent Members.
- The Committee must include an Independent Presiding Member, as mandated by the *Local Government Amendment Act 2024*. For smaller local governments, this chairperson may be shared with other local governments
- An Independent Deputy of the Presiding Member, as mandated by the *Local Government Amendment Act 2024*, only attends meeting in the absence of the Presiding Member
- The Chief Executive Officer and employees are not members of the Committee
- The Council will appoint all members of the committee by absolute majority
- Committee members are required to abide by the *Local Government Act 1995* and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.

5.2 Appointment of Independent Presiding and Deputy of the Presiding Members

4.2.1 Selection Criteria and Eligibility

Expressions of interest will be sought from candidates who are a suitably experienced professional who can demonstrate a high level of expertise and knowledge in financial management, risk management, governance, legislative compliance, audit (internal and external), internal controls and assurance processes in a local government setting.

Candidates for Independent Members should also demonstrate experience and qualifications in one or more of the following areas:

- (a) Internal auditing
- (b) Risk management
- (c) Financial management and reporting
- (d) Information, communication and technology management
- (e) Good governance and audit committee practices
- (f) An understanding of the complexities of regional local government operations.
- (g) Have strong communication skills

The following classes of persons are ineligible for appointment to the roles of Independent Presiding Member or Deputy of the Presiding Members:

- (a) Members of the Council
- (b) Members of any other local government council
- (c) Employees of the Shire
- (d) Any person who, or any director or secretary of a company that, currently provides or is likely to provide paid services to the Shire.

Council will appoint independent members based on demonstrated merit, relevant expertise, and an absence of actual, potential, or perceived conflicts of interest

4.2.2 Selection and Appointment Process

The appointment of the Independent Presiding and Deputy of the Presiding Members will be through one or a combination of the following processes:

(a) The Chief Executive Officer (CEO) will invite expressions of interest for the positions through public advertisement.

(b) The CEO may also review and contact applicants listed on the WALGA Pool of Independent Presiding Members for Local Government Audit Risk and Improvement Committees.

The CEO will assess and evaluate all potential candidates against the approved selection criteria and provide recommendations to the Council. The Council will determine the appointments by absolute majority, taking into consideration each applicant's qualifications, experience, and demonstrated suitability for the role.

5.3 Term Duration

Members are appointed for a period of up to two years terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.

The Council may resolve to reappoint external independent members, including the Independent Presiding and Deputy of the Presiding Members, for consecutive terms. Committee Members may resign by providing written notice to the CEO or the Independent Presiding Member, in accordance with regulation 4 of the Local Government (Administration) Regulations 1996 (WA).

Council may, by resolution, terminate the appointment of any Committee Member prior to the expiry of their term if it determines that the member:

(a) has breached the Act, or the Code of Conduct for Council Members, Committee Members and Candidates;

(b) is not actively engaged or contributing to the effective functioning of the Committee; and/ or

(c) have conducted themselves in a manner that brings the Shire into disrepute.

Where a vacancy occurs, the Council may appoint a replacement member in accordance with section 5.11 of the Act. If the vacancy relates to the Independent Presiding or Deputy of the Presiding Members, the Council may appoint an interim member to the position until a new

independent member is appointed. Any person appointed to fill a vacancy will hold office for the remainder of the predecessor's term

5.4 Committee Member Entitlements

All Committee Members will have access to appropriate training and professional development opportunities, which will be considered as part of the Shire's annual budget process.

Independent Presiding Member and Deputy of the Presiding Member are entitled to receive a meeting fee and to claim reasonable approved expenses associated with performing their duties. Fees and reimbursements will be determined in accordance with the guidance of the Western Australian Salaries and Allowances Tribunal and as resolved by Council budget.

Independent Member approved travel expenses to be reimbursed in accordance with Section 30.6 of the *Local Government Officers' (Western Australia) Award 2021*, as at the date of the Salaries and Allowances Tribunal Determination.

5.5 Voting

- 5.5.1 A quorum for a Committee meeting is at least 50 per cent of the total number of Committee Members and must include either the Independent Presiding Member or the Deputy of the Presiding Member. A minimum of five (5) Members must be present to be able to proceed with the meeting (A quorum is 50%+1 (voting members)).
- 5.5.2 All Members are required to vote and may not abstain from voting.
- 5.5.3 In the event of an equality of votes, the Presiding Member will have a casting vote.

5.6 Disqualification of being a member

- 5.6.1 A Member who does not attend three (3) consecutive committee meetings (with or without the Chairpersons approval) will be disqualified from being a member on the committee (unless exceptional circumstances prevented attendance). Council will be required to appoint an alternative Member to the committee if required.
-

- 5.6.2 All Members are permitted to vote on any item presented for consideration. Should there be a tied vote the Independent Presiding Member will cast the deciding vote.
- 5.6.3 A member may be removed if they have a serious conflict of interest.
- 5.6.4 Disqualification may occur for serious misconduct or unethical behaviour.
- 5.6.5 Councillors who cease being a councillor is automatically disqualified.
- 5.6.6 Breach of confidentiality for example leaking sensitive audit information.

6. Frequency of meetings

The Committee shall meet at least quarterly or as decided by the committee.

7. Electronic Attendance

Under regulation 14C of the Administration Regulations, electronic attendance at ARIC meetings is permitted but capped at no more than 50 per cent of meetings within any 12 month period.

8. Declaration of Interests

All Committee Members are required to declare their interests detailed in the *Local Government Act 1995*, Section 5.65 – 5.70 with respect to disclosure of financial and proximity interests. Impartiality interests are to be declared using the principles of the Local Government (Model Code of Conduct) Regulations 2021, Regulation 22.

A declaration is to be made in writing to the CEO before the meeting, or verbally at the meeting immediately prior to consideration of the relevant matter.

9. Code of Conduct

All Committee Members are required to comply with the Code of Conduct for Council Members, Committee Members and Candidates adopted by the Council. Members are expected to demonstrate integrity, honesty, and respect in all Committee dealings and to maintain confidentiality over information and matters discussed at meetings.

10. Confidentiality

Members must maintain the confidentiality of information acquired during their tenure on the Committee and must not use the information for personal gain or to the detriment of the local government.

Members of the Audit Risk and Improvement Committee must maintain the confidentiality of all information obtained in the course of their duties, including but not limited to draft and final audit reports, financial information not yet publicly released, risk registers, internal control assessments, legal advice, and any information identified as commercial-in-confidence or personal in nature. Such information must only be used for the purpose of performing committee functions and must not be disclosed to any third party, including the media or unauthorised persons, without the prior authorisation of Council or unless required by law.

This obligation applies during the member's term of appointment and continues after the termination of that appointment. Members must ensure that all confidential information is stored and handled securely and acknowledge that any breach of confidentiality may result in removal from the Committee and any other action deemed appropriate by Council.

| Document Control | | |
|------------------|---|--------------|
| Amendment Date | Amendment Description | Res # |
| 30 April 2026 | Legislative changes as per Section 87 of the <i>Local Government Amendment Act 2024</i> | CM 26/04/096 |

End

Expression of Interest (EOI) for Independent External Members of the Audit Risk and Improvement Committee (ARIC)

Published on Wednesday, 6 May 2026 at 8:29:00AM

Applications close 5.00pm (AWST) on Thursday 28 May 2026

The Shire of Boyup Brook is inviting Expressions of Interest from suitably qualified and experienced individuals to join the Shire's Audit Risk and Improvement (ARIC) Committee as Independent Members, in the positions of

- Independent Presiding Member (Chair) and
- Independent Deputy of the Presiding Member (Deputy Chair)

This appointment aligns with recent reforms of the *Local Government Act 1995* and the *Local Government Amendment Act 2024*, which introduced strengthened governance and oversight requirements for ARICs, including establishment of mandatory independent leadership roles of ARIC by 30 June 2026.

The Audit Risk and Improvement Committee (ARIC), is an advisory committee of Council, supporting the Shire in fulfilling its responsibilities for oversight in areas such as financial audit, risk management, and continuous improvement, in compliance with the *Local Government Act 1995* and associated regulations. The ARIC operates in accordance with Council adopted Terms of Reference.

We encourage applications from professionals with experience in:

- Financial management, and audit reporting
- Risk management framework
- internal control systems
- governance processes
- continuous improvement practices

This is an opportunity to contribute meaningfully to the transparency, accountability and continuous improvement of the Shire.

Further information including selection criteria and how to apply, please click **HERE**. Information is available on the Shire's website at www.boyupbrook.wa.gov.au or as a hard copy at the Shire office – 55 Abel Street, Boyup Brook WA 6244

Responses to the Expression of Interest must be received by 5.00 pm (AWST) Thursday 28 May 2026.

All applications should be marked: 'Confidential EOI ARIC' and be addressed to Leonard Long, Chief Executive Officer, Shire of Boyup Brook, PO Box 2 BOYUP BROOK WA 6244, or by email to shire@boyupbrook.wa.gov.au.

Leonard Long
CHIEF EXECUTIVE OFFICER

Expression of Interest – Information Package

Independent Members of the Audit Risk and Improvement Committee (ARIC)

Applications close 5.00pm (AWST) Thursday 28 May 2026

The Shire of Boyup Brook is seeking Expressions of Interest from suitably qualified and experienced independent professionals for appointment to the following roles on its Audit Risk and Improvement Committee (ARIC):

- **Independent Presiding Member** (Chair)
- **Independent Deputy of the Presiding Member** (Deputy Chair)

About the Audit, Risk and Improvement Committee

The Audit Risk and Improvement Committee provides independent advice and assurance to Council on the adequacy and effectiveness of the Shire's financial management, risk management, internal control and governance systems, compliance with legislative and regulatory obligations, and external audit frameworks.

The Committee operates in accordance with, but not limited to:

- *Local Government Act 1995* - Part 6 (Financial Management) and Part 7 (Audit)
- *Local Government Amendment Act 2024*
- Local Government (Audit) Regulations 1996 - Regulation 16 and Regulation 17
- Local Government (Financial Management) Regulations 1996 - Regulation 5(2) (Financial Management System Review)
- Local Government (Administration) Regulations 1996 – Regulation 5, 6 and 7
- Local Government Regulations Amendment Regulations (No. 4) 2025

The Committee plays a critical role in supporting Council's oversight responsibilities and promoting continuous improvement across the organisation.

About the Roles

Both the Independent Presiding Member (Chair) and the Independent Deputy of the Presiding Member (Deputy Chair) are independent and advisory in nature and do not involve operational decision making.

Independent Presiding Member (Chair)

The Presiding Member is responsible for leading the Audit Risk and Improvement Committee and ensuring its effective and independent operation.

Key responsibilities include:

- Attending and presiding over all ARIC meetings
- Providing objective independent leadership, supporting a culture of ethical governance
- Reviewing reports, audit findings and risk information
- Ensure meetings are conducted efficiently, and within the approved scope
- Facilitating informed discussion, inquiry and constructive challenge
- Supporting the development of clear, balanced and evidence based advice to Council
- Upholding the independence, integrity and credibility of the Committee

Independent Deputy of the Presiding Member (Deputy Chair)

The Deputy of the Presiding Member supports the Chair and contributes independent expertise.

The Deputy:

- Presides over meetings in the absence of the Chair, exercising the same authority and responsibilities when acting in that capacity
- Supports continuity of leadership and the effective Committee operation

Time Commitment, Remuneration and Appointment

The Committee meets a minimum of four (4) times per year, (from local government election date), with additional meetings convened as required.

Independent members will receive a meeting attendance fee, (currently \$300 per meeting), in accordance with the Salaries and Allowances Tribunal Determination for Local Government, and as determined in the Annual Shire Budget.

Appointments are made by Council resolution, in accordance with the ARIC Terms of Reference and *Local Government Act 1995*. Appointments are for a fixed term, commencing 1 July 2026 and conclude at the end of the next biennial local government election cycle in October 2027.

These are statutory appointments under the *Local Government Act 1995* and the *Local Government Amendment Act 2024* and do not constitute employment or a contract for services.

Eligibility and Independence Requirements

Applicants must:

- Be an Australian citizen or permanent resident
- Be independent of the Shire of Boyup Brook, including:
 - Not currently serving as an elected member or employee of the Shire of Boyup Brook
 - Not currently serving as an elected member of another local government
 - Not having any direct or indirect commercial relationship with the Shire during the term of appointment, or interests that may reasonably be perceived to impair independence
- Not be subject to bankruptcy or insolvency proceedings under the *Bankruptcy Act 1966* (Cth)
- Not have been convicted of:
 - A serious local government offence as defined by the *Local Government Act 1995*; or
 - A criminal offence carrying a penalty of imprisonment exceeding five (5) years

Skills and Experience

Applicants must be suitably qualified and experienced, and be able to demonstrate capability in one or more of the following areas:

- Statutory financial reporting
- Financial management and internal controls
- Risk management frameworks
- Governance and accountability
- Compliance and regulatory oversight
- Internal and external audit
- Data governance and cyber security risk

Applicants must also demonstrate:

- Sound professional judgement
- Strong interpersonal and communication skills
- The ability to provide independent, objective and constructive advice

Qualifications

Tertiary qualifications in accounting, finance, law, governance, risk management, audit, information security, or a related discipline are highly desirable but not essential.

Selection Process

Expressions of Interest received will be reviewed and presented to Council for final determination. Applicants may be contacted and invited to attend a meeting as part of the assessment process. All applicants will be advised of the outcome following Council consideration.

Code of Conduct

Independent Members will be required to comply with the Shire of Boyup Brook's Code of Conduct for Elected Members, Committee Members and Candidates (Policy M10), and all relevant policies.

Application Requirements

In submitting an Expression of Interest, applicants must provide:

- A current Curriculum Vitae
- A covering statement addressing:
 - Relevant background, experience and qualifications
 - Experience in local government, committees or governance roles
 - Motivation and suitability for the role
 - Response to the selection criteria
 - Availability and capacity to attend meetings
 - Contact details for two professional referees
- Copies of relevant qualifications.
- A current National Police Clearance (issued within the last three months).

How to Apply

Expressions of Interest must be submitted via email to shire@boyupbrook.wa.gov.au

Expressions of Interest Close: 5.00pm Thursday, 28 May 2026

Further Information

For further information, please Contact Carolyn Mallett, Executive Manager Corporate Services on (08) 9765 1200 or visit the Shire's website at: www.boyupbrook.wa.gov.au



POLICY XX – PRIVACY POLICY

1. Policy Intent

This policy outlines how the Shire of Boyup Brook manages personal information in accordance with the Privacy and Responsible Information Sharing (PRIS) legislation (WA).

The requirements of the Privacy and Responsible Information Sharing (PRIS) legislation have not yet commenced, but the Shire of Boyup Brook has drafted this Privacy Policy in anticipation of the law coming into effect.

This policy is publicly available and will be provided to any person on request.

2. Scope

This policy applies to:

- All employees, contractors, and volunteers
- All systems, records, and information assets containing personal information

3. Definitions

Personal Information: Information or opinion about an identified or reasonably identifiable individual.

Sensitive Information: Personal information requiring a higher level of protection (as defined under PRIS).

Information Sharing: Disclosure of information between entities as permitted under PRIS legislation.

4. Information Collection

4.1 Collection Principles

We will:

- Collect personal information only where necessary for our functions or activities
- Collect information by lawful and fair means
- Collect directly from individuals where practicable

4.2 Types of Information Collected

- Identity and contact details
- Service-related information

- Website usage data (non-identifiable unless required)

5. Use of Personal Information

Personal information will only be used:

- For the primary purpose of collection
- For a related secondary purpose where permitted
- With consent, or where authorised by law
- Automated Decision Making – where automated decision-making is used, individuals may request information about how these decisions are made

6. Disclosure of Information Sharing

6.1 General Disclosure

We may disclose personal information:

- Internally to authorised personnel
- To contractors or service providers
- Where required or authorised by law

6.2 PRIS Information Sharing

Information may be shared in accordance with PRIS legislation where:

- It supports service delivery, wellbeing, or safety outcomes
- It is proportionate and relevant
- Appropriate safeguards are applied

7. Data Quality

We will take reasonable steps to ensure personal information is:

- Accurate
- Up to date
- Complete
- Relevant

8. Data Security

8.1 Protection Measures

We implement:

- Access controls and user permissions
- Secure IT systems and network protections
- Physical security measures
- Staff training and awareness

8.2 Retention and Disposal

Information will be retained and disposed of in accordance with:

- State Records requirements
- Approved retention and disposal schedules

9. Access and Correction

Individuals have the right to:

- Request access to their personal information
- Request correction of inaccurate or incomplete information

Requests will be managed in accordance with applicable legislation and internal procedures.

10. Transparency and Notification

We will take reasonable steps to notify individuals of:

- The purpose of collection
- How their information will be used or disclosed
- Their rights of access and correction

11. Website and Cookies

- Cookies may be used to enhance functionality and analyse usage
- Data collected is generally non-identifiable
- Users may disable cookies via browser settings

12. Governance and Accountability

12.1 Responsibilities

- All staff: Comply with this policy
- Managers: Ensure team compliance
- Designated Privacy Officer: Oversee implementation and compliance

12.2 Breach Management

All suspected privacy breaches must be:

- Reported immediately
- Assessed and managed in line with internal procedures
- Escalated where required

13. Training and Awareness

Staff will receive:

- Privacy and PRIS awareness training
- Role-specific guidance where required

14. Policy Review

This policy will be:

- Reviewed regularly
- Updated in line with legislative or operational changes

15. Contact

If you have a question or concern in relation to our handling of your personal information or this Policy, you can contact us for assistance as follows:

Email

privacy@boyupbrook.wa.gov.au

Contact number

08 9765 1120

Post

Attention: Shire of Boyup Brook Privacy Officer
 Address: PO Box 2, Boyup Brook WA 6244

| | | |
|-----------------------------|---|-------------|
| Document Control | | |
| Previous Policy Reference | New | |
| Related Legislation | <i>Privacy and Responsible Information Sharing Act 2024</i> | |
| Related Documents | Policy C3 – Records Management | |
| Initial Adoption Resolution | 25 June 2026 | CM26/06/XXX |
| Amendment Record | | |
| Nil | | |

End



POLICY XX – ACCESS AND CORRECTION OF PERSONAL INFORMATION POLICY

1. Policy Intent

The purpose of this policy is to establish a consistent and auditable process for handling and tracking requests for access to personal information, requests for correction of personal information, privacy complaints, and information breaches.

This policy supports the Shire of Boyup Brook's (the Shire) compliance with Western Australia's *Privacy and Responsible Information Sharing Act 2024* (PRIS Act), and the *Freedom of Information Act 1992*; and implements the "no wrong door" principle outlined in the PRIS Act *Readiness Guidance 18: Access and Correction of Personal Information*.

2. Scope

This Policy applies to all Shire staff and contractors, all personal information held by the Shire, and all interactions with Contracted Service Providers (CSPs).

3. Core Principles

3.1 No Wrong Door

All requests must be accepted regardless of how they are framed and redirected internally as required.

3.2 Timeliness

Requests and complaints must be handled promptly within statutory or defined timeframes.

3.3 Integration

Access/correction, complaints, and breaches must be centrally tracked and linked.

3.4 Assistance

Individuals must be assisted to make valid and complete requests.

4. Intake and Registration

4.1 Channels

Requests and complaints may be received via:

- Online forms
- Email
- Post
- Telephone (must be documented)

4.2 Mandatory Registration

All matters must be recorded in the *Privacy & Information Handling Register* with:

- Unique Case ID
- Date received
- Request type:
 - Access request
 - Correction request
 - Privacy complaint
 - Information breach
- Applicant/complainant details (if provided)
- Summary of issue
- Assigned officer

5. Triage and Classification

5.1 Initial Assessment (within 5 business days)

Determine:

| Scenario | Action |
|------------------------------------|---------------------------------------|
| Request relates to Shire-held info | Treat under FOI process |
| Request relates to CSP-held info | Treat under PRIS (IPP 6) |
| Mislabelled request | Redirect internally (“no wrong door”) |
| Complaint identified | Initiate complaint procedure |
| Potential breach identified | Escalate immediately |

5.2 Decision Rules

- A. Shire-held information
Process under FOI Act
- B. CSP-held information
Process under PRIS Act (IPP 6)
- C. Mixed holdings
Coordinate FOI + PRIS handling

6. Handling Access Requests

6.1 Under FOI Framework

Where the Shire holds the information:

- Process as FOI application
- Follow existing FOI procedures
- Provide assistance to applicant
- Apply exemptions where applicable

6.2 Under PRIS (IPP 6 – CSPs)

Where a Contracted Service Provider (CSP) holds the information:

Step 1: Notification

- CSP must notify the Shire as soon as practicable

Step 2: Consultation

- Shire and CSP jointly determine:
 - Scope of request
 - Applicable rules
 - Response approach

Step 3: Decision

- Ensure consistency with FOI-style handling:
 - Access provided where appropriate
 - Reasons documented

6.3 Assistance Requirement

Staff must:

- Help applicants clarify requests
- Ensure requests are complete
- Explain applicable process (FOI vs PRIS)

7. Handling Correction Requests

7.1 Assessment

Determine if information is:

- Inaccurate
- Incomplete
- Out-of-date

7.2 Actions

- Correct information where appropriate
- Record:
 - What was changed
 - When
 - By whom

If correction is refused:

- Provide reasons
- Allow statement of correction to be attached

7.3 System Updates

Ensure corrections are:

- Applied across relevant systems
- Communicated to relevant business units
- Considered for downstream disclosures

8. Integration with Privacy Complaints

8.1 Trigger Points

A request becomes a complaint if:

- Dissatisfaction is expressed
- Access/correction is refused
- Delay exceeds expected timeframes

8.2 Conversion Process

- Update classification in register
- Apply complaint handling procedure
- Notify complainant

9. Integration with Information Breaches

9.1 Mandatory Escalation

Immediately escalate if:

- Unauthorised access/disclosure suspected
- Data loss identified
- Multiple individuals affected

9.2 Breach Linkage

- Link breach record to:
 - Request ID
 - Complaint ID (if applicable)

10. Timeframes

| Process | Timeframe |
|----------------------|--|
| Acknowledgement | 5–7 business days |
| Initial assessment | ≤10 business days |
| FOI processing | As per FOI Act |
| PRIS requests (CSP) | As soon as practicable (aligned to FOI benchmarks) |
| Complaint resolution | 30–90 days |

11. Communication with Applicants

11.1 Must Include

- Confirmation of receipt
- Case reference number
- Responsible officer
- Expected timeframes

11.2 Outcome Communication

Provide:

- Decision
- Reasons
- Actions taken
- Review/escalation options

12. Recordkeeping and Tracking

12.1 Central Register (Mandatory)

Must capture:

- Case ID
- Type (Access / Correction / Complaint / Breach)
- FOI or PRIS pathway
- Dates and milestones
- Outcome

- Linked cases

12.2 Audit Requirements

- Full audit trail of decisions
- Evidence of consultation (for CSPs)
- Documentation of reasoning

13. Contracted Service Providers (CSPs)

13.1 Obligations

Where applicable contracts include PRIS provisions:

CSPs must:

- Notify the Shire of requests immediately
- Consult before responding
- Follow the Shire’s guidance

13.2 Shire Responsibilities

- Oversee CSP compliance
- Provide guidance
- Ensure consistency with FOI principles

14. Monitoring and Reporting

Regular reporting must include:

- Number of access requests
- Number of correction requests
- FOI vs PRIS split
- Complaints arising from requests
- Breaches identified

15. Training Requirements

Staff must be trained in:

- FOI processes
- PRIS Act obligations
- “No wrong door” handling
- Identifying complaints and breaches
- Recordkeeping

16. Continuous Improvement

The Shire will:

- Analyse trends across requests and complaints
- Identify systemic issues
- Improve data quality practices (IPP 3)
- Update procedures as legislation evolves

| Document Control | |
|---------------------------|-----|
| Previous Policy Reference | New |

| | | |
|-----------------------------|---|-------------|
| Related Legislation | <i>Privacy and Responsible Information Sharing Act 2024</i> | |
| Related Documents | Policy C3 – Records Management | |
| Initial Adoption Resolution | 25 June 2026 | CM26/06/XXX |
| Amendment Record | | |
| Nil | | |

End

Draft - For Council Consideration



POLICY XX – INFORMATION BREACH POLICY

1. Policy Intent

The purpose of this policy is to establish a framework and procedures for managing privacy complaints, PRIS-related requests and enquiries, and information breaches (including those identified through complaints).

This policy supports the Shire of Boyup Brook's (Shire) handling of personal information in a manner consistent with accordance with Western Australia's *Privacy and Responsible Information Sharing Act 2024* (PRIS Act), and the interim application of principles aligned to the *Privacy Act 1988*.

2. Scope

This Policy applies to:

- All Shire employees, contractors, and elected members
- All information held by the Shire, including:
 - Personal information
 - Confidential and sensitive information
 - Corporate and operational information
 - Physical and digital records

3. Definition of an Information Breach

An information breach occurs when information is:

- Accessed without authorisation
- Disclosed without authorisation
- Lost or unavailable

Examples include:

- Sending information to the wrong recipient
- Loss or theft of devices or documents
- Cybersecurity incidents (e.g. phishing, malware)
- Unauthorised internal access or misuse
- System misconfiguration exposing data

Each breach is assessed on a case-by-case basis.

4. Policy Principles

The Shire will:

- Respond promptly to suspected or actual information breaches
- Take reasonable steps to contain and minimise harm
- Assess risks and impacts thoroughly
- Meet applicable legal, regulatory, and contractual obligations

- Maintain clear records of breaches and responses
- Continuously improve breach management practices

5. Preparedness

5.1 Integration with Existing Frameworks

Information breach management is aligned with:

- Information Classification Policy
- Information Management Policy
- Privacy Policy
- Acceptable Usage Policy
- Essential Eight Cybersecurity Framework
- Business Continuity and Disaster Recovery Plans

5.2 Training and Awareness

The Shire will:

- Provide regular training on privacy, cybersecurity, and information handling where relevant
- Promote awareness of emerging threats and breach risks
- Ensure staff understand how to identify and report breaches

5.3 Identification and Reporting

Suspected breaches may be identified through:

- Staff observation and reporting
- System alerts and monitoring tools
- Audits and reviews
- External notifications (e.g. suppliers or the public)

All staff must immediately report suspected breaches through designated internal channels.

5.4 External Providers and Partners

The Shire will:

- Include breach management obligations in contracts
- Monitor compliance of service providers
- Coordinate responses where third parties are involved

5.5 Policy Review

This Policy will be reviewed:

- At least annually
- Following significant breaches
- When legislative or operational changes occur

6. Containment, Assessment and Mitigation

6.1 Response Approach

The Shire will take the following high-level steps:

1. Identify

- Confirm suspected breach and gather initial details
- 2. Contain
 - Limit further access, disclosure, or loss
 - Secure systems, retrieve information where possible
- 3. Assess
 - Determine:
 - Type and sensitivity of information
 - Number of individuals affected
 - Likelihood and severity of harm
 - Cause and scope of the breach
- 4. Mitigate
 - Reduce potential harm to individuals and the organisation
 - Provide support where appropriate
- 5. Review
 - Analyse root cause
 - Identify improvements

6.2 Third-Party Breaches

Where breaches involve external providers or partner agencies:

- Responsibilities will be clarified
- Coordination will occur to assess and manage the breach
- Contractual obligations will guide actions

7. Meeting Obligations

The Shire will comply with all applicable legal and regulatory requirements when managing information breaches.

This may include notification or engagement with relevant authorities or stakeholders, such as:

- Law enforcement agencies
- Regulatory or oversight bodies
- Cybersecurity authorities
- Affected individuals where appropriate

Decisions regarding notification will be based on:

- Risk of harm
- Legal obligations
- Public interest considerations

Detailed procedures are outlined in the Information Breach Response Plan.

8. Roles and Responsibilities

8.1 Chief Executive Officer (CEO)

- Overall accountability for breach management
- Ensures appropriate governance and resources

8.2 Executive and Management

- Ensure implementation of this Policy
- Support breach response and decision-making

8.3 Information Custodians / System Owners

- Assist in breach assessment and containment
- Ensure controls are maintained

8.4 All Staff and Contractors

- Protect information in their care
- Immediately report suspected breaches
- Comply with policies and procedures

8.5 Capability and Resourcing

The Shire will ensure access to:

- Skilled internal personnel
- External specialists (e.g. cybersecurity experts) where required
- Appropriate tools and systems to detect and respond to breaches

9. Record Keeping

The Shire will maintain records of:

- Suspected and confirmed breaches
- Actions taken
- Decisions made
- Notifications issued

This may include maintaining an Information Breach Register to:

- Track incidents
- Identify trends
- Support continuous improvement

All records will be managed in accordance with applicable recordkeeping obligations.

10. Review and Continuous Improvement

The Shire will:

- Conduct post-incident reviews
- Identify systemic issues or control weaknesses
- Update policies, procedures, and training accordingly

This ensures ongoing improvement in information protection and breach response capability.

11. Related Documents

- Information Classification Policy
- Information Management Policy
- Privacy Policy
- Information Breach Response Plan (internal)
- Information Breach Register (internal)

12. Policy Governance

- Policy Owner: Chief Executive Officer
- Approved By: Council / Executive
- Review Frequency: Annual

| Document Control | | |
|-----------------------------|---|-------------|
| Previous Policy Reference | New | |
| Related Legislation | <i>Privacy and Responsible Information Sharing Act 2024</i> | |
| Related Documents | Policy C3 – Records Management | |
| Initial Adoption Resolution | 25 June 2025 | CM26/06/XXX |
| Amendment Record | | |
| Nil | | |

End

Draft - For Council Consideration



POLICY XX – PRIVACY COMPLAINTS MANAGEMENT POLICY

Privacy Complaints and PRIS Matters Handling Policy

1. Policy Intent

The purpose of this policy is to establish a framework and procedures for managing privacy complaints, PRIS-related requests and enquiries, and information breaches (including those identified through complaints).

This policy supports the Shire of Boyup Brook's (Shire) handling of personal information in a manner consistent with accordance with Western Australia's *Privacy and Responsible Information Sharing Act 2024* (PRIS Act), and the interim application of principles aligned to the *Privacy Act 1988*.

2. Scope

This Policy applies to all Shire employees, contractors, and service providers; personal information handled by the Shire; and all privacy-related matters raised by individuals or groups.

3. Definitions

Privacy Complaint

A formal expression of dissatisfaction regarding the Shire's handling of personal information.

PRIS Request

A request relating to personal information, including access, correction, or general enquiries.

Information Breach

Unauthorised access, disclosure, loss, or misuse of personal information.

4. Policy Statement

The Shire of Boyup Brook is committed to:

- Managing privacy complaints in a fair, transparent, and timely manner
- Providing accessible mechanisms for individuals to raise concerns
- Ensuring accountability in personal information handling
- Identifying and addressing systemic privacy risks
- Integrating complaint handling with information breach management

5. Guiding Principles

The Shire of Boyup Brook adopts the following principles:

- Accessibility – Processes are easy to access and use
- Transparency – Clear information about procedures and outcomes
- Accountability – Responsibility for decisions and actions
- Impartiality – Objective and unbiased investigations
- Continuous Improvement – Using complaints to improve practices

6. Roles and Responsibilities

6.1 Privacy Officer

- Oversees privacy complaints process
- Conducts or coordinates investigations
- Ensures compliance with privacy obligations

6.2 Information Breach Lead

- Manages breach identification, containment and response
- Maintains breach register

6.3 Business Units

- Provide information and cooperate with investigations
- Implement corrective actions

6.4 All Staff

- Report suspected privacy issues or breaches
- Comply with this Policy

7. Lodging a Privacy Complaint or Request

Individuals may lodge a privacy complaint or request via:

- Online form
- Email
- Post
- Telephone (documented by staff)

7.1 Required Information

Where possible, complainants should provide:

- Name and contact details
- Description of the issue
- Relevant dates and events
- Desired outcome

- Supporting documentation (if available)

Anonymous complaints are accepted, noting this may limit the Shire's ability to respond.

8. Procedure

8.1 Step 1: Receipt and Registration

All matters must be:

- Logged in the *Privacy Complaints and Requests Tracking Register*
- Assigned a unique case identifier
- Categorised as:
 - PRIS Request
 - Privacy Complaint
 - Information Breach

8.2 Step 2: Acknowledgement

The Shire will acknowledge receipt within 5–7 business days, including:

- Confirmation of receipt
- Case reference number
- Contact details of responsible officer
- Expected timeframes

8.3 Step 3: Assessment

An initial assessment will:

- Determine the nature and scope of the matter
- Identify urgency and risk

Determine whether:

- A breach response is required
- Additional information is needed
- Another process applies

8.4 Step 4: Investigation

Investigations will be:

- Conducted impartially
- Based on relevant evidence and records

- Aligned with applicable privacy principles and policies

Activities may include:

- Reviewing systems and records
- Interviewing staff or third parties
- Assessing compliance with policies

All investigations must be documented.

8.5 Step 5: Response

A formal written response will be provided, including:

- Outcome of the investigation
- Reasons for the decision
- Actions taken or proposed
- Apology (if appropriate)
- Information on further options

Timeframes for resolution will generally be 30–90 days, depending on complexity.

8.6 Step 6: Escalation

If an individual is dissatisfied:

- Internal review options will be provided
- Once applicable provisions commence, individuals may escalate to the Office of the Information Commissioner WA

9. Information Breach Interrogation

Where a complaint indicates a potential breach:

The matter must be immediately referred to the *Information Breach Policy* and *Information Breach Response Plan*

A breach assessment will be conducted

- Any notification obligations will be considered

Complaint and breach processes must operate in a coordinated manner.

10. Recordkeeping and Registers

10.1 Privacy Case Register

The Shire will maintain a register capturing:

- Case ID
- Type (Request / Complaint / Breach)
- Dates and status
- Summary of issue
- Outcome
- Actions taken

10.2 Information Breach Register

All breaches must be recorded and linked to related complaints where applicable.

11. Communication Standards

Failure to comply with this policy may result in disciplinary action and, where applicable, legal or regulatory consequences.

12. Privacy and Confidentiality

Personal information collected during complaint handling will be:

- Used solely for the purpose of managing the matter
- Protected in accordance with Shire policies
- Handled securely and confidentially

13. Monitoring and Reporting

The Shire will:

- Monitor complaint trends and outcomes

Report on:

- Volume and types of complaints
- Resolution timeframes
- Identified risks and improvements

14. Training and Awareness

Relevant staff will receive training in:

- Privacy obligations

- Complaint handling
- Investigation processes
- Information breach management

15. Review

This Policy will be:

- Reviewed every five years or as required
- Updated in line with legislative changes and operational needs

16. Related Documents

- Privacy Policy
- Information Breach Policy
- Records Management Policy

17. Contact

If you have a question or concern in relation to our handling of your personal information or this Policy, you can contact us for assistance as follows:

Email

privacy@boyupbrook.wa.gov.au

Contact number

08 9765 1120

Post

Attention: Shire of Boyup Brook Privacy Officer
 Address: PO Box 2, Boyup Brook WA 6244

| Document Control | | |
|-----------------------------|---|-------------|
| Previous Policy Reference | New | |
| Related Legislation | <i>Privacy and Responsible Information Sharing Act 2024</i> | |
| Related Documents | Policy C3 – Records Management | |
| Initial Adoption Resolution | 25 June 2026 | CM26/06/XXX |
| Amendment Record | | |
| Nil | | |

End

INFORMATION BREACH RESPONSE PLAN

Shire of Boyup Brook - Information Breach Response Plan (Operational)

1. Purpose

This Plan provides step-by-step procedures for identifying, containing, assessing, managing, and responding to suspected or confirmed information breaches.

It ensures timely action to minimise harm, meet obligations, and support consistent decision-making.

2. Scope

Applies to all:

- Staff, contractors, and elected members
- Information types (personal, confidential, operational, digital, and physical)

3. What is an Information Breach?

An information breach includes:

- Unauthorised access
- Unauthorised disclosure
- Loss of information

4. Immediate Actions (First Response)

Step 1: Identify and Report (IMMEDIATE)

Who: Any staff member

If you suspect a breach:

- Stop the activity immediately
- **Do not attempt to fix beyond your authority**
- Report immediately to:
 - Line Manager **AND**
 - IT Service Desk / Information Management Officer
 - *Incident Report Form* - O:\Finance and Administration\PRIS\Breach Process Package

Provide:

- What happened
- When it occurred
- Type of information involved
- Who may be affected
- Whether the breach is ongoing

Step 2: Escalate and Activate Response

Who: Manager / IT / Information Management

- Log the incident
- Notify:
 - CEO (or delegate)
 - Relevant Manager
 - Privacy/Information Officer
 - IT Security (if applicable)
- Determine if the Incident Response Team (IRT) is required

5. Incident Response Team (IRT)

Core Members

- CEO (or delegate)
- Director / Manager of affected area
- IT Lead / Cyber Security
- Information Management / Records Officer
- Communications Officer
- Legal advisor (internal or external, if required)

6. Containment (ASAP)

Step 3: Contain the Breach

Goal: Stop further exposure

Examples of actions:

- Disable compromised accounts
- Recall emails (if possible)
- Shut down affected systems
- Retrieve lost documents/devices
- Secure physical locations
- Isolate networks or devices

Important:

- Preserve evidence (do not delete logs or data)
- Document all actions taken

7. Preliminary Assessment (Within 24–48 hours)

Step 4: Initial Risk Assessment

Determine:

- What type of information is involved?
- Is personal or sensitive information affected?
- How many individuals are impacted?
- Is the breach contained?
- What is the likely risk of harm?

Classify severity:

- **Low** – minimal risk, contained
- **Medium** – some sensitivity or exposure
- **High** – sensitive data, likely harm, large scale

8. Detailed Assessment (Complete ASAP, within 30 days max)

Step 5: Full Assessment

The IRT must assess:

- Nature and sensitivity of information
- Security protections in place (e.g. encryption)
- Who accessed or could access the information
- Likelihood of misuse
- Potential harm (e.g. identity theft, financial, reputational)
- Root cause (human error, system failure, malicious attack)

Output:

- Written **Assessment Report** including:
 - Facts of the breach
 - Risk evaluation
 - Recommended actions

9. Mitigation Actions

Step 6: Reduce Harm

Actions may include:

- Contacting affected individuals (where appropriate)
- Resetting passwords or credentials
- Cancelling compromised accounts
- Providing guidance to affected individuals
- Enhancing monitoring (e.g. fraud detection)
- Engaging cyber security specialists

10. Notification and Reporting

Step 7: Determine Notification Requirements

Decision by: CEO (or delegate) with advice from IRT

Consider notifying:

- Affected individuals
- Relevant regulators or authorities
- Law enforcement (if criminal activity suspected)
- Cybersecurity authorities
- Insurers

Factors to consider:

- Risk of harm
- Legal or contractual obligations
- Public interest
- Advice from legal or privacy experts

Step 8: Communication

Internal Communication

- Inform relevant staff and leadership
- Maintain confidentiality

External Communication

- Managed by Communications Officer
- Ensure messaging is:
 - Accurate
 - Timely
 - Clear and transparent

Do NOT:

- Speculate publicly
- Release unverified information

11. Record Keeping

Step 9: Document Everything

Record in the **Information Breach Register**:

- Date/time detected
- Description of breach
- Information involved
- People affected (number and type)
- Actions taken
- Assessment outcomes
- Notifications made
- Final resolution

Maintain records in accordance with recordkeeping requirements.

12. Post-Incident Review

Step 10: Review and Improve

Conduct a formal review:

- What caused the breach?
- Were response actions timely and effective?
- Were policies/procedures followed?
- What improvements are required?

Outputs:

- Improvement actions (system, process, training)
- Updated controls
- Lessons learned report

13. Closure

Step 11: Close the Incident

An incident can be closed when:

- Breach is contained
- Risks mitigated
- Required notifications completed
- Documentation finalised
- Improvements identified

Approval required from:

- CEO or delegated authority

14. Timeframes Summary

| Action | Timeframe |
|--------------------|-----------------------------------|
| Report breach | Immediately |
| Containment | Immediately / ASAP |
| Initial assessment | Within 24–48 hours |
| Full assessment | As soon as practicable (≤30 days) |
| Mitigation | Ongoing |
| Notification | As required |
| Review | After resolution |

15. Supporting Tools

- Information Breach Policy
- Information Breach Plan
- Quick Reference Flowchart
- Information Breach Register
- Incident Report Template
- Incident Report Assessment Template
- Communication Templates (internal/external)

16. Key Principles for Staff

- Act quickly
- Escalate early
- Do not conceal mistakes
- Protect affected individuals
- Document all actions

| Document Control | |
|---------------------------|---|
| Previous Policy Reference | New |
| Related Legislation | <i>Privacy and Responsible Information Sharing Act 2024</i> |
| Related Documents | Policy C3 – Records Management |
| Initial Preparation Date | 17/06/2026 |
| Amendment Record | |

End

MEDICAL SERVICES GOVERNANCE COMMITTEE

TERMS OF REFERENCE

1. ESTABLISHMENT

The Medical Services Governance Committee ("the Committee") is established by Council pursuant to Section 5.8 of the *Local Government Act 1995*.

2. PURPOSE

The purpose of the Committee is to provide strategic leadership, governance oversight and direction regarding the long-term sustainability, development and future operation of the Boyup Brook Medical Services.

The Committee will consider matters that may affect the long-term provision of medical services to the community and provide a formal mechanism for consultation between Council, the medical practice and the community.

The Committee is not responsible for the day-to-day management or operation of the Medical Centre.

3. OBJECTIVES

The objectives of the Committee are to:

- a) Support the long-term sustainability of medical services within Boyup Brook;
- b) Promote quality and accessible healthcare services for the community;
- c) Provide strategic direction regarding the future development of the Medical Centre;
- d) Identify and respond to emerging healthcare challenges and opportunities;
- e) Foster collaboration between Council, the medical practice and the community;
- f) Ensure significant changes to healthcare services are appropriately considered before implementation.

4. FUNCTIONS

The Committee may:

- a) Consider and determine strategic priorities for the Medical Centre;
- b) Develop and monitor strategic initiatives relating to healthcare service provision;
- c) Consider future healthcare needs and trends affecting the community;
- d) Review opportunities for service expansion, innovation and partnerships;
- e) Monitor risks and opportunities affecting the sustainability of medical services;
- f) Provide strategic advice and recommendations to Council;
- g) Consider and approve proposals relating to the commencement of new medical services that may impact the community;
- h) Consider and approve proposals relating to the discontinuation, reduction or material alteration of existing medical services that may impact the community;
- i) Assess the strategic implications of proposed service changes on community wellbeing, accessibility and long-term sustainability;
- j) Refer matters to Council where financial, policy or statutory approval is required.

5. SERVICE CHANGE APPROVAL REQUIREMENT

Prior to the commencement of any new medical service, the discontinuation of any existing medical service, or any material change to the level, scope or nature of medical services provided by the Boyup Brook Medical Centre that may reasonably impact the community, the proposal must first be presented to and approved by the Committee.

The Committee shall consider:

- Community need and impact;
- Service accessibility;
- Workforce implications;
- Strategic alignment with community healthcare requirements;
- Long-term sustainability.

Where a proposed service change requires additional funding, budget variation, contractual commitment, policy amendment or Council approval, the matter shall be referred to Council for final determination before implementation.

6. MATTERS OUTSIDE THE COMMITTEE'S AUTHORITY

The Committee shall not:

- a) Direct or manage the day-to-day operations of the Medical Centre;
- b) Manage employees, contractors or medical practitioners;
- c) Become involved in clinical decision-making or patient care;
- d) Approve expenditure outside adopted budgets;
- e) Approve budget variations;
- f) Enter into contracts or agreements on behalf of Council;
- g) Exercise powers reserved to Council under the *Local Government Act 1995*;
- h) Amend Council policies;
- i) Commit Council to financial obligations.

7. MEMBERSHIP

Voting Members

- Shire President (Chairperson);
- Two Councillors appointed by Council;
- Two Community Representatives.

Non-Voting Attendees

- Chief Executive Officer;
- Medical Practice Manager;
- Medical Practitioner(s);
- Other persons invited by the Committee from time to time.

8. COMMUNITY REPRESENTATIVES

Council shall publicly advertise for expressions of interest from community members wishing to serve on the Committee.

The advertising period shall be no less than thirty (30) days.

Community representatives shall be appointed by Council for a term of two years and shall be eligible for reappointment.

9. VOTING

Only voting members may vote.

Each voting member shall have one vote.

The Chairperson shall have a casting vote where voting is equal.

10. QUORUM

A quorum shall consist of three voting members.

11. MEETINGS

The Committee shall meet quarterly or as required.

Additional meetings may be convened by the Chairperson where strategic issues require consideration.

12. REPORTING

Minutes shall be provided to Council for information.

Recommendations requiring Council approval shall be reported to Council for determination.

13. REVIEW

These Terms of Reference shall be reviewed by Council every two years or as required.

Draft - For Council Consideration

INDEPENDENT LIVING UNIT DEVELOPMENT COMMITTEE

TERMS OF REFERENCE

1. ESTABLISHMENT

The Committee shall be known as the Independent Living Unit Development Committee ("the Committee") and is established by Council pursuant to Section 5.8 of the *Local Government Act 1997*.

2. PURPOSE

The purpose of the Committee is to provide strategic advice and recommendations to Council regarding the planning, development and delivery of the Shire's Independent Living Unit (ILU) Development Project.

The Committee will act in an advisory capacity only and will not have delegated authority to make decisions on behalf of Council.

3. OBJECTIVES

The objectives of the Committee are to:

- a) Provide strategic advice and recommendations to Council on matters relating to the Independent Living Unit Development Project.
- b) Assist Council in considering the long-term vision, objectives and desired outcomes of the development.
- c) Review strategic project milestones and provide feedback to Council on project progress.
- d) Consider opportunities for funding, partnerships and collaboration that may enhance project outcomes.
- e) Consider community and stakeholder perspectives relevant to the development.
- f) Support alignment of the project with Council's strategic objectives and community needs.
- g) Identify strategic risks and opportunities associated with the development and make recommendations to Council accordingly.

4. ROLE AND SCOPE

The Committee's role is limited to strategic oversight and advice.

The Committee may:

- Review strategic reports and project updates.
- Discuss project direction and long-term outcomes.
- Make recommendations to Council.
- Consider community needs and expectations.
- Consider strategic project risks and opportunities.

The Committee shall not:

- Approve expenditure.
- Approve contracts or procurement decisions.
- Appoint consultants or contractors.
- Direct staff, consultants or contractors.
- Attend or participate in technical project meetings unless specifically invited by the Chief Executive Officer.
- Become involved in day-to-day project management or operational matters.
- Exercise any delegated authority of Council.

5. PROJECT CONTROL GROUP

The Chief Executive Officer may establish an internal Project Control Group (PCG) to oversee the operational delivery of the Independent Living Unit Development Project.

The Project Control Group may comprise relevant Shire officers, consultants and specialist advisors as determined by the Chief Executive Officer.

The responsibilities of the Project Control Group may include:

- Project planning and delivery.
- Procurement and contract management.
- Engagement and management of consultants.
- Budget monitoring and financial management.
- Technical assessments and design coordination.
- Project scheduling and milestone management.
- Risk management and compliance requirements.
- Stakeholder coordination and operational reporting.

The Project Control Group shall report to the Chief Executive Officer.

The Independent Living Unit Development Committee shall not direct the activities of the Project Control Group and shall remain focused on strategic governance, oversight and recommendations to Council.

6. MEMBERSHIP

The Committee shall comprise:

- Shire President (Chairperson).
 - Three (3) Councillors nominated by Council.
 - Three (3) Community Representatives appointed by Council following a public Expression of Interest process.
 - The Chief Executive Officer shall be a non-voting member and provide executive support to the Committee.
 - Relevant Shire officers, consultants or subject matter experts may attend meetings by invitation to provide advice or information.
- MATTERS OUTSIDE THE COMMITTEE'S AUTHORITY

7. COMMUNITY REPRESENTATIVES

Council shall publicly advertise for expressions of interest from community members wishing to serve on the Committee.

The advertising period shall be no less than thirty (30) days.

Community representatives shall be appointed by Council for a term of two years and shall be eligible for reappointment.

8. VOTING

Only voting members may vote.

Each voting member shall have one vote.

The Chairperson shall have a casting vote where voting is equal.

9. QUORUM

A quorum shall consist of four (4) voting members.

10. MEETINGS

The Committee shall meet quarterly or as required.

Additional meetings may be convened by the Chairperson where strategic issues require consideration.

11. REPORTING

The Committee shall provide recommendations to Council through meeting minutes and recommendations presented to Ordinary Council Meetings.

All recommendations of the Committee shall be advisory only and shall not take effect unless adopted by Council.

12. REVIEW

These Terms of Reference shall be reviewed by Council every two years or as required.

Draft - For Council Consideration



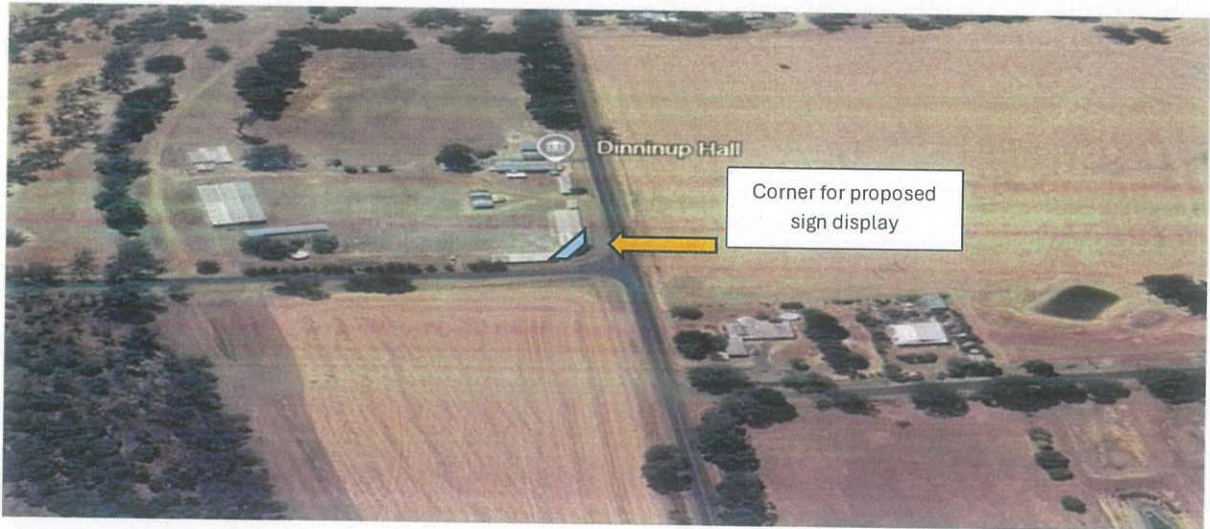
APPLICATION FOR DEVELOPMENT APPROVAL

PLEASE NOTE THAT PAYMENT MUST BE MADE BEFORE PROCESSING THIS APPLICATION

| Owner Details | | | | |
|--|---------------------------------------|----------------|------------|---|
| Name | SHIRE OF BOYUP BROOK. | | | |
| ABN (if applicable) | 95 583 688 034 | | | |
| Address | 55 ABEL ST BOYUP BROOK | Postcode | 6244 | |
| Phone | 97651200 | Mobile | | Work |
| Contact person for correspondence | | | | |
| Signature | Lblong | | Date | 9/06/2026 |
| Signature | | | Date | |
| <p><i>The signature of the owner(s) is required on all applications. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Scheme) Regulations 2015 Schedule 2 clause 62(2)</i></p> | | | | |
| Applicant Details (if different from the owner) | | | | |
| Name | UPPER BLACKWOOD AGRICULTURAL SOCIETY. | | | |
| ABN (if applicable) | | | | |
| Address | 'DINNINUP' UPPER BLACKWOOD RD | Postcode | 6244 | |
| Phone | | Mobile | 0428316516 | Work |
| Contact person for correspondence | | | | |
| LIZZIE TWIGG | | | | |
| The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. | | | | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| Signature | LTwigg | | Date | 5/6/26 |
| Property Details | | | | |
| Lot No. | | House No. | 58 | Location No. |
| Diagram/Plan No. | | Title Vol. No. | | Folio No. |
| Title encumbrances (eg easements, restrictive covenants) | | | | |
| | | | | |
| Street Name | UPPER BLACKWOOD RD | | Suburb | DINNINUP |
| Nearest Street Intersection | BOYUP BROOK - ARTHUR RD | | | |



| Proposed Development | | | | |
|---|--------------------------------|------------------------------|--------------------------------------|--|
| Nature of development | Works <input type="checkbox"/> | Use <input type="checkbox"/> | Works & Use <input type="checkbox"/> | Signage <input checked="" type="checkbox"/> |
| Is an exemption from development claimed for part of the development? | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| If yes, is the exemption for | Works <input type="checkbox"/> | Use <input type="checkbox"/> | | |
| Description of proposed works and/or land use | | | | |
| SMALL FENCE & NEW SIGNAGE | | | | |
| Description of exemption is claimed | | | | |
| | | | | |
| Nature of any existing buildings and or land use | | | | |
| COMMUNITY SHOWGROUND | | | | |
| Approximate cost of proposed development | | | | |
| \$1000 | | | | |
| Estimated time of completion | | | | |
| 28 th AUGUST 2026 | | | | |
| Office Use Only | | | | |
| TPS No. | | Zone | | Other |
| Use Type | | | | |
| Description | | | | |
| | | | | |
| Assessment No. | | Building Licence No | | |
| Acceptance Officer's initials | | | Date received | |
| Local Government reference No. | | | | |
| Cashier | | | | |
| Application No. | | | Reception Received Stamp | |
| Receipt No. | | | | |
| Amount | | | | |
| Signature | | | | |
| Date | | | | |



Conceptual Representation Only

Local Emergency Management Committee Meeting 06 May 2026 MINUTES

| | |
|----------|--|
| Location | 55 Abel St, Boyup Brook – Shire Chambers |
| Time | 10:07am |

1. Declaration of opening Open Meeting

Attendees welcomed, and meeting declared open 10:07am.

Acknowledgement of Traditional Custodians

We acknowledge and pay our respects to the Traditional Custodians of the land on which we meet and work.

2. Record of attendance

2.1 Attendance - Voting

| NAME | LEMC POSITION | AGENCY POSITION |
|---------------------|---------------|-------------------------|
| Cr Helen O'Connell | Chair | Shire President |
| Cr Darren King | Deputy | Shire Councillor |
| Leonard Long | Shire Rep | Shire CEO |
| Chris Sousa | DFES LSW Rep | DO NELSON District |
| Christine Reinke | DPIRD Rep | Snr Biosecurity Officer |
| Sgt Martin Baraiolo | LEC | OIC |
| Angela Hales | SJA Local Rep | EMT Committee |
| Ross Parker | VFRS Rep | Captain |
| Wayne Douglass | SES Rep | Local Manager |
| Bruce Hancock | MRWA Rep | Snr Incident Manager |
| Paige Weaver | WACHS Rep | Director of Nursing |

2.2 Attendance – Non-voting

| NAME | LEMC POSITION | AGENCY POSITION |
|-------------------|---------------|----------------------|
| Angela Hales | Deputy LRC | EHO |
| Malcolm Armstrong | | Finance Manager |
| Sharon Lampard | CRC Proxy | CRC Projects Officer |
| Jeremy Higgins | | WACHS |

2.3 Apologies

| NAME | LEMC POSITION | AGENCY POSITION |
|-----------------|-------------------|------------------|
| Donna Forsyth | Executive Officer | ESO |
| Jason Forsyth | | EMOS |
| Carolyn Mallett | LRC | EMCC |
| Melissa Howard | DEMC LSW Rep | A/DEMA SW/LSW |
| Steve Ward | DBCA Rep | Fire Ops Officer |

| | | |
|-----------------|----------------|--------------------------------------|
| Renee Flaxman | Dept. Comm Rep | SW Reg Coordinator |
| David Stanik | WC Rep | Ops Manager |
| Melissa Reimers | Dept.EDU Rep | Principal |
| Colin Jones | WPC Rep | Field Supervisor |
| Leisa Tocknell | SJA Dist. Rep | Urban & Coastal Sthn Forest Dist. |

3. Presentations - Nil

4. Confirmation of previous LEMC meeting minutes

Moved: D King Seconded: B Hancock

Committee Decision LEM 26/05/020

That the minutes of the Local Emergency Management Committee Meeting held on 04 February 2026 be confirmed as being a true and accurate record.

CARRIED UNANIMOUSLY

5. Business in accordance with the Emergency Management Act 2005 (WA)

5.1 Confirmation of LEMC Contact Details

Moved: D King Seconded: C Reinke

Committee Decision LEM 26/05/021

Notes that the current list of Local Emergency Contact Details be confirmed as being a current and accurate record.

CARRIED UNANIMOUSLY

5.2 Emergency Contact and Resource Directory

Moved: D King Seconded: A Hales

Committee Decision LEM 26/05/022

Notes that the current Local Emergency Contact and Resource Directory be confirmed as being a current and accurate record.

CARRIED UNANIMOUSLY

5.3 Review of Local Emergency Management Arrangements

Moved: M Baraiolo Seconded: C Reinke

Committee Decision LEM 26/05/023

Notes that the current Local Emergency Management Arrangements (LEMA) be confirmed as being current with amendments to Appendices as tabled.

CARRIED UNANIMOUSLY

5.4 Post incident review

Nil

6. Reports

| | |
|---|--|
| 6.1 Local Emergency Management Committee Business Plan | |
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Donna Forsyth Emergency Services Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 6.1A DRAFT LEMC Business Plan 2026-2029 |

Moved: M Baraiolo Seconded: A Hales

Committee Decision LEM 26/05/024

That the Committee:

- 1. Endorse the Local Emergency Management Committee Business Plan as presented in Attachment 6.1A – LEMC Business Plan 2026-2029 with the understanding that it will be updated to reflect the new template when released later in 2026.**

CARRIED UNANIMOUSLY

Summary

The committee is requested to consider the LEMC Business Plan as per Attachment 6.1A LEMC Business Plan.

Background

A Local Emergency Management business plan is required to clearly identify, justify and prioritise investment in emergency management capability within the


Shire. It provides an evidence-based assessment of current gaps, emerging risks and future needs, informed by local hazard profiles and community expectations. The business plan supports informed decision-making by Council by linking proposed actions and resourcing to risk reduction, service continuity and community safety outcomes. It also strengthens the Shire’s ability to seek external funding by clearly demonstrating need, value for money and regional benefit. Developing a formal business plan ensures emergency management initiatives are planned strategically, sustainably and in alignment with statutory responsibilities.

Report Detail

Aligned with the *Emergency Management Act 2005 (WA)* and the State’s strategic pillars, the LEMC Business Plan prioritises the unique geographic and demographic needs of Boyup Brook. By integrating a Vulnerable Persons Directory and fostering inclusive stakeholder engagement—particularly for rural landholders and the elderly—the plan ensures that our emergency preparedness is both comprehensive and locally achievable.

To ensure operational readiness, the Business Plan mandates annual multi-agency training exercises designed to test interoperability and identify resource gaps before a disaster occurs. This system-wide approach is supported by standardised reporting to the District Emergency Management Committee (DEMC), providing a transparent, evidence-based view of the Shire’s capacity. Ultimately, this plan serves as the roadmap for stewardship and resilience, guiding the Shire toward a formal review of all arrangements by 2027 to ensure our community remains protected by contemporary, fit-for-purpose emergency strategies.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|---|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Maintain and validate local emergency frameworks and information through a structured three-year strategic roadmap. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

A Local Emergency Management business plan supports economic resilience by ensuring resources are targeted toward the highest-risk areas, reducing the likelihood and severity of economic disruption from emergency events. Strategic investment in prevention, preparedness and response capability helps protect critical infrastructure, agricultural production, local businesses and supply chains that underpin the regional economy. A clearly articulated business plan also strengthens the Shire's ability to attract State and Commonwealth funding, leveraging external investment into the local and regional economy. Reduced recovery time following emergencies lowers direct and indirect costs to the Shire, landowners and insurers. Collectively, these outcomes support long-term economic stability, confidence and sustainable growth across the Shire and the wider region.

Social – (Quality of life to community and / or affected landowners)

A Local Emergency Management business plan supports improved safety and wellbeing by ensuring emergency management initiatives are appropriately resourced and targeted to community needs. Investment decisions informed by a clear business plan help reduce the impact of emergencies on residents, landowners and vulnerable groups, particularly in rural and isolated areas. Enhanced preparedness and response capability reduces stress, uncertainty and disruption during emergency events and recovery periods. Transparent justification of emergency management investment also builds community confidence in the Shire's decision-making and long-term planning. Overall, this contributes to stronger community resilience, social cohesion and an improved quality of life across the Shire and the region.

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

| Risk Level | Comment |
|-------------------|--|
| High | If a Local Emergency Management business plan is not developed, there is a risk that emergency management investment will be reactive, fragmented or poorly prioritised. This can result in insufficient capability to prevent, respond to or recover from emergencies, increasing impacts on community safety, landowners, infrastructure and the local economy. The absence of a business plan may also limit access to external funding and expose the Shire to governance, financial and reputational risk due to a lack of strategic justification for decisions. |

Consultation

Nil

Resource Implications

Nil

Financial

Nil

Workforce

Nil

End

| 6.2 AWARE Grant Application Proposal 2026 Boyup Brook LEMA Risk Profile Realignment 2026 | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Donna Forsyth Emergency Services Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 6.2A AWARE Grant Application Proposal 2026 |

Moved: R Parker Seconded: D King

Committee Decision LEM 26/05/025

That the Committee:

- 1. Endorse the AWARE Grant Application Proposal 2026 in principle, Boyup Brook LEMA Risk Profile Realignment 2026.**

CARRIED UNANIMOUSLY

Summary

This report seeks endorsement for a grant application under the All West Australians Reducing Emergencies (AWARE) program. The project aims to undertake a comprehensive review of the Shire's Risk Register to ensure the Local Emergency Management Arrangements (LEMA) reflect current environmental, technological, and logistical hazards.

Background

The All West Australians Reducing Emergencies (AWARE) program is a state-funded competitive grant initiative administered by the Department of Fire and Emergency Services (DFES). The program's primary goal is to enhance Western Australia's emergency management (EM) arrangements by investing in capacity building and preparedness at the local government level.

Under the *Emergency Management Act 2005 (WA)*, local governments are legally required to maintain current arrangements. A Risk Review provides a "defensible" rationale for budget requests. If the review identifies a high-consequence risk in a specific area it provides the evidence needed to apply for mitigation funding.

Report Detail

Strategic Objectives and Project Scope

The primary objective of the 2026 LEMA Risk Profile Realignment is to identify contemporary hazards, with a specific emphasis on supply chain vulnerabilities—such as fuel and energy disruptions—that contribute to community isolation. By engaging the Local Emergency Management Committee (LEMC), the project ensures that risk treatments remain practical and resource aligned. The project will be delivered in four distinct phases: comprehensive data collection and contextual analysis; facilitated multi-agency risk workshops to validate the Shire's Risk Register; vulnerability mapping against critical assets; and the final integration of these findings into a revised LEMA Risk Review Plan for Council and SEMC endorsement.


Hazard Categories and Resource Efficiency

This review will systematically re-evaluate priority risk areas including natural hazards (bushfire, flood, and extreme weather), technological and logistical failures (telecommunications and power outages), and human-induced emergencies. By utilising the WA Emergency Risk Management (ERM) Framework, the Shire ensures evidence-based planning and regulatory compliance with the *Emergency Management Act 2005 (WA)*. This structured approach facilitates greater resource efficiency, ensuring that future funding and grant applications are directed toward the highest-priority risks identified through this defensible methodology.

Financial Implications and Provider Selection

The total estimated cost for this project is \$14,000, covering external technical facilitation and community engagement. Under the AWARE grant guidelines, which provide up to \$35,000 per application with a 25% local contribution, the Shire's financial commitment is estimated at \$3,500. This contribution can be met through "in-kind" support, including Emergency Services Officer (ESO) hours. To ensure technical compliance, the Shire will consider specialised WA-based providers such as Riskwest, noted for their expertise in the SEMC Risk Toolbox, or LGIS, the Shire's mutual insurer, which offers extensive experience in regional risk gap analysis and general liability within the South West.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|---|
|  | Key Imperatives | Governance and Organisation |
| | Objective | Demonstrate effective leadership, advocacy and governance |
| | Outcome | Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community. |

Other Strategic Links

Nil

Statutory Environment

Emergency Management Act 2005 (WA)

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

The LEMA Risk Review directly supports the economic stability of Boyup Brook by identifying and mitigating threats that could cause significant financial disruption. A contemporary risk profile ensures that the Shire's economic drivers—primarily agriculture, small business, and regional transport—are protected through robust preparedness.

Social – (Quality of life to community and / or affected landowners)

The LEMA Risk Review is fundamentally a community-focused project. It directly impacts the safety and social fabric of Boyup Brook by ensuring that emergency planning is centred on the current needs and vulnerabilities of its residents.

Policy Implications

Adherence to the AWARE Grant Guidelines is required, particularly regarding the 25% co-contribution and the acquittal process.

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

| Risk Level | Comment |
|-------------------|---|
| High | Without a contemporary risk review, the LEMA remains based on potentially outdated data. This creates a "capability gap" where the Shire may be unprepared for modern threats like telecommunications collapse or major supply chain disruptions. |

| | |
|--|---|
| | This may increase the Shire's exposure to governance, operational, financial and reputational risk, particularly where emergency management arrangements are not supported by contemporary risk data. |
|--|---|

Consultation

Factored into project scope.

Resource Implications**Financial**

A budget allocation request of \$3,500 has been lodged with Finance to support the upcoming AWARE Grant application.

Workforce

Emergency Services Officer.

End

7. Agency Reports

| |
|--|
| <p>Moved: B Hancock Seconded: D King</p> <p>Committee Decision LEM 26/05/026</p> <p>That the Committee:</p> <p>1. Accepts the LEMC 4th Quarter Agency Reports as presented in attachment 7A.</p> <p style="text-align: right;">CARRIED UNANIMOUSLY</p> |
|--|

| 7.1 Boyup Brook Emergency Services Report | |
|--|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Donna Forsyth Emergency Services Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Prevention & Preparedness

- *Strategic Planning:* Progressed the LEMC 3-Year Business Plan (2026–2029), aligning local goals with the SEMC Strategic Pillars.
- *Community Messaging:* Maintained the Variable Message Board (VMB) to provide real-time preparedness and community social capital messaging to residents and travellers.
- *Training:* Participated in ongoing stakeholder consultations to refine the multi-agency exercise schedules planned for the upcoming fiscal year.
- *Public Safety Articles:* Continued safety updates for the Boyup Brook Gazette focusing on Restricted Burning Period, campfires, fireplace safety and smoke alarm battery maintenance etc, as the season shifts.
- *Funding Opportunities:* Completed draft Grant Proposal for AWARE 2026/2027 for review prior to round opening.
- *Bushfire Mitigation Works:* Mechanical portion of MAF 25/26 completed. Chemical works currently underway; Planned burning due to commence as weather permits.

Emergency Response Activities


- *03 March:* Liaised with Incident Liaison Officer regarding the McAlinden Fires to provide timely community updates

Emerging Risks

- *Fuel/Fertiliser supply disruption:* Staying in touch with the community and sharing information as it arises.

Communication Issues during Emergencies: Currently a statewide issue – Mobile Network Collapse, Tower overloads, Inter-agency communications during an emergency, heavy reliance on WhatsApp to breach the local notification gap.

Shire of Boyup Brook Strategic Community Plan 2021 – 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.2 Main Roads Western Australia | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Bruce Hancock, MRWA Asset Management & Ops Manager |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

1.General

Main Roads South West Region is committed to supporting the relevant agencies involved in Emergencies and Incidents.

It has recently reviewed and restructured its resources to be more responsive to the increasing number of Emergencies and Incidents.

We endeavour to have a representative in attendance at the Oct-Dec and Apr-June LEMC meetings. We will also have a representative at the DEMC meetings and a minimum of 2 at any Exercise.

This ensures our sustainability, rapport and knowledge is spread through the team and does not become person dependent.

We have a Customer Information Centre which is resourced 24 hours a day. They can be contacted on 138 138 for all Emergencies and Incidents.

This team will immediately notify the region of any Emergency/Incident by contacting our 24hr on Call Duty Manager.

The Duty Manager will dispatch resources as required/requested to the Emergency/Incident.

Should the situation warrant, the Duty Manager will activate the On Call Incident Manager.

The Incident Manager may then take charge as the point of contact with IC for the Incident and will activate other resources as required.

2.Resources

2.1 Incident Managers

- Main Roads South West Region have 6 Incident Managers (IM) that it can call upon to respond to, manage and support the IC.

- Large complex Incidents involving several roads may require 2 x IM's to manage the Incident.

2.2 On Scene Liaison Officers

- Main Roads South West Region has 12 On Scene Liaison Officers (OSLO) to call upon. The OSLO's are generally dispatched to an Incident to make first point of contact with the IC, assess the situation and report back to the MRWA Duty Manager or IM.
- The OSLO's can also assist initially by implementing a VCP as required.
- They will also support our Vehicle Control Point (VCP) personnel when they are established for the duration of the Emergency/Incident.


2.3 Rapid Response Crews

- Main Roads South West Region has 3 Rapid Response Crews (RRC) to call upon. The RRC's are a 2-person crew. They are designed to respond to Emergencies and Incidents and set up the initial VCP control with limited signage.
- They will also support our Vehicle Control Point personnel as required.

2.4 Traffic Management Crews

- These are contract resources; Main Roads South West Region generally has 3 of these crews engaged daily. Further to these crews Main Roads can call on additional crews from its Contract Traffic Control providers.
- There are 3 companies Main Roads generally uses but can also call on resources outside our Region depending on the scale and location of the Incident.
- These crews form the backbone of our VCP resources. Initially Main Roads will operate crews on 12-hour shifts and if the Incident is likely to extend beyond 3 days will reduce the shifts to 8hrs to manage fatigue.
- Each VCP would require 4 resources for a 12-hour shift and 6 resources for an 8 Hr shift.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.3 Dept. Primary Industries and Regional Development | |
|--|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Christine Reinke, Senior Biosecurity Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail


Preparedness & Prevention Activities:

- Commenced structured review of DPIRD natural hazard high-threat-period arrangements (activation processes, surge capacity, policy alignment and sustainability).
- Progressed implementation of the revised State Support Plan – Animal Welfare in Emergencies (SSP-AWiE), including Local Government engagement on PAWE planning.
- Commenced planning for Exercise Assisi (May 2026) to validate SSP-AWiE arrangements through a multi-agency discussion-based exercise – to be held in Perth.
- Continued Emergency Animal Disease preparedness activities, including monitoring of national HPAI developments and internal / industry capability workshops.
- Ongoing coordination and preparedness activities associated with Level 1 and Level 2 biosecurity incidents (including PSHB and Red Dwarf Honeybee).
- A working group has been established to monitor fuel and fertiliser availability. Reporting requirements were communicated to DPIRD LEMC members for primary producers reporting they are unable to receive fuel due to supply issues or have animal welfare concerns linked to a lack of fuel.

DPIRD Emergency Preparedness Coordinator Comments and Outlook:

- Updated incident information is available on the internet at Alert centre | Department of Primary Industries and Regional Development
- Updated information is available on the internet at Animal welfare in emergencies | Department of Primary Industries and Regional Development
- DPIRD continues to monitor significant developing and emerging threats linked to High Pathogen Avian Influenza (HPAI), as well as deliver ongoing preparedness for other potential Emergency Animal Diseases.
- DPIRD's On-Call Coordinator's duty phone number is 08 9368 3132.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.4 Boyup Brook Environmental Health Report | |
|--|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Angela Hales, Environmental Health Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- Preparation of the Public Health Plan – submitted to Council for council endorsement.
- New guidance documents on bird flu from Aust Dept Ag distributed to 4 x egg producers.


Emerging Risks:

- Toxigenic diphtheria 35 cases since Dec (Kimberley & Pilbara)
- Influenza like illness remains low
- RSV activity is increasing

Updates:

- Easter rodeo – nil issues
- ANZAC Day – nil issues

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.5 St John Ambulance Boyup Brook Branch | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Angela Hales, St John Representative |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- Monthly training

Emergency Response Activities:

- Multi agency response - attendance at 2 x MVA


Emerging Risks:

- Ongoing lack of volunteers – this is impacting our hospital-to-hospital transports

Updates:

- Business continuity plan implemented at local level
- IMT stood up by St John to monitor fuel, freight and essential supplies
- Online form to report any fuel or supply issues

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.6 WACHS Boyup Brook Soldiers Memorial Hospital | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Paige Weaver, Director of Nursing |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- Focus on fire and evacuation drills within hospital and lodge (code red & orange).
- Weather alerts (code yellow) and aggression management drills (code black).
- Cyber security awareness training.
- Promotion of all community members to stay home if unwell and continue to use hand hygiene products.
- Seasonal flu protection vaccination campaigns commencing April 2026.


Emerging Risks:

- Department of Health *winter demand access initiative* planning underway for management of seasonal increase in activity.

Updates:

- Continue to recruit permanent staff, shortfalls are supplemented by agency staff.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.7 Dept. Biodiversity, Conservation and Attractions | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Steve Ward, Fire Operations Officer |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

Preparedness

- Spring 2025
 - Blackwood District mandatory preseason training day, drills and fitness testing.
 - Styles Tower spotting crew engaged for the fire season
 - All airstrips and fire-bombing equipment inspected and serviced

Prevention (Planned burns)

- Spring 2025
 - Donnybrook - 1,118.5ha
 - Hester (Bridgetown) - 1,0523.0ha
 - Preston (Noggerup) - 4,953.4ha
 - Warner Kelly (Kirup) - 181.5ha
 - Kingia (Mowen Rd) - 3,867.7ha
- Autumn 2026
 - Preston (Noggerup) - 1,676.6ha
 - Milyeannup (Nannup) – 2,006.5ha


Emergency Management Response Activities:

- Blackwood District Fires 2025/26
 - 72 fires responded – 4 >10ha. (60% of the number of fires for 2024/25 season)
 - L2 response to Lake Jasper Complex (Lightning)
 - Continued issue with Arson in the Balingup area (nuisance lighting)
- Other District Fires 2025/26 with major BWD crew commitment
 - Dunns Rock (Wheatbelt)
 - Fitzgerald National Park (South Coast)
 - Kemerton (Wellington)
 - Goonac (Wellington)

Updates:

- Styles tower replacement planned for 2026.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| | |
|---------------------------------|--|
| 7.8 Water Corporation | |
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | David Stanik, Operations Manager |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- Contingency fleet relocation and optimisation
- Additional contingency fleet purchased for next summer season, Generators and chemical dosing trailers
- Working through bushfire mitigation strategies over the next few months, mulching over grown areas etc in preparation for summer


Emergency Management Response Activities:

- Responded to the Koombana Bay contamination incident in Bunbury not relevant to Boyup but shows the extent of the on-call Incident Managers area covered.

Updates:

- Decommissioning Baron Street Boyup Brook Pump Station site, all buildings will be removed and disposed of there may be minor traffic management in place for a week, ETA before EOFY

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| 7.9 District Emergency Management Advisor – South West | |
|---|--|
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Melissa Howard, A/District Emergency Management Advisor – South West/LSW |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- The SEMC Annual Report 2024/25 was tabled in Parliament on 12 March 2026 and is available online.
- State Emergency Management Framework Review
- WALGA Emergency Management Forum 2026 – Tuesday, 26 May 2026. 8:30am-3:30pm @ Murdoch University.
- Local Emergency Management Arrangements Project Update- Three key products will be completed by 15 April 2026.
 - LEMA Development Model
 - Revised LEMA templates
 - Local Government Emergency Management Knowledge Hub (EM Hub)
- The South West and Lower South West Digital Volunteer Recruitment Campaign officially went live as of 1 April 2026.
- **Community Preparedness Advisor** activities include:
 - Community Engagement Facilitator training course scheduled for 1 & 2 August 2026.
 - Commencing planning for storm messaging and smoke alarm action day – 1 June 2026.
- **District Officer Nelson Report** - DFES is undertaking a local resource capability review of its Volunteer Fire and Rescue Service Brigades to ensure that they are equipped for the appropriate response to hazards going forward. The upgrade to the Boyup Brook VFRS stations form part of this capability review.

Emergency Management Response Activities:

- Fuel supply continues to operate effectively, but localised supply disruptions are occurring. All states and territories, including WA, remain at Level 2 on the National Fuel Security Plan, which allows the WA Government to gather timely data and information from the industry.

Emerging Risks


- **District Officer Nelson Report** - Rubbish truck and refuse site fires are increasing in frequency both within the Region and across the state.

- There have been several calls for medical assistance and rescues of injured personnel in remote areas which require a multi-agency response. Given that rescue itself is not a prescribed hazard, there is sometime no clarity on who is the controlling agency for the incident. Response plans with partner agencies are in the process of being developed.

Updates:

- The 2026 Resilient Australia Awards recognise and promote efforts that make communities safer, more connected and better prepared for natural hazards. Nominations are open until 2 June 2026.
- AWARE grants. Applications are expected to open July 2026.
- Disaster Ready Fund (DRF). Round Four is expected to open in early-mid 2026, however, key anticipated changes include a requirement for infrastructure projects to be shovel-ready, with pre-planning costs no longer eligible for funding, and project delivery timeframes reduced from five years to three years.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| | |
|-----------------------------------|--|
| 7.10 Bridgetown SES Branch | |
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Wayne Douglas, Manager |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail


Preparedness & Prevention Activities:

- Weekly training held Monday evenings.
- Basic General Rescue and Storm Damage Training attended by members.
- Roof Safety System Builder Skills Upgrade training attended by RSS builders
- Anzac Day parade attended by members

Emergency Management Response Activities:

- Storm Damage response – Boyup Brook – roof damage
- Missing person searches attended – Collie, Donnelly River

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

| | |
|--|--|
| 7.11 Dept. Communities Emergency Relief & Support | |
| File Ref: | Emergency Management Services/LEMC/Local |
| Author and Title: | Renee Flaxman, SW Regional Coordinator |
| Declaration of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Attachment Number: | 7A Agency Reports Q4 LEMC Meeting |

Report Detail

Preparedness & Prevention Activities:

- Introduced across the season, updated Go Bags - packs for accommodation including air mattress, pillow and sleeping bags, and hygiene packs. Basic General Rescue and Storm Damage Training attended by members.
- A pilot project has been undertaken in response to the Boddington Newmont bushfire in December 2025. The purpose of the pilot was to test the feasibility and scalability of post evacuation centre engagement, with the aim of supporting social and emotional wellbeing during the early recovery period.
- Communities will be rolling out updated training across local government, partner organisations, and our internal staff group. This 2.5 hour session (which can be adapted to suit local needs) is designed to support local government staff who may be allocated to open and facilitate the operation of an evacuation centre prior to Communities' arrival.

Emergency Management Response Activities:


- Significant events during the reporting period included Tropical Cyclone Mitchell, Severe Tropical Cyclone Narelle, flooding in the Kimberley, and multiple bushfire incidents across metropolitan, regional, and remote locations.
- Across the previous quarter January to March 2026 Communities were activated:
 - 13 times for Bushfires: January (7 evacuation centres) February (4) and March (2).
 - 3 times for Cyclones:
 1. January TC Luana (2 evacuation centres)
 2. February TC Mitchell (5 evacuation centres)
 3. March TC Narelle (5 evacuation centres)

Updates:

- The National Emergency Management Agency has confirmed that the next round (Round Four) of the Disaster Ready Fund (DRF) is expected to be open by mid-2026. Disaster Ready Fund | NEMA
- Communities continues to oversee statewide fuel supply availability in response to District Emergency Coordinator requests. A structured weekly

reporting process is now in place to support consistent monitoring and information sharing.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

| | | |
|---|------------------------|--|
|  | Key Imperatives | Governance & Organisation |
| | Outcome | A resilient and well-governed community capable of effective emergency response and rapid recovery. |
| | Objective | Standardise and maintain multi-agency reporting to ensure transparent monitoring of local preparedness, resource capacity, and legislative compliance. |

Other Strategic Links

Nil

Statutory Environment

Nil

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

End

8. Desktop Exercise

As of 0800 hours this morning, the State Government has declared a Level 3 Supply Disruption under the *State Hazard Plan: Fuel and Energy*. A major technical failure at the Kwinana refinery, combined with a significant disruption to the interstate shipping lanes, has halted the replenishment of diesel and PULP stocks across WA.

The State Emergency Coordinator has mandated a 70% reduction in non-essential fuel sales. Local distributors in the South West have informed the Shire that scheduled deliveries are 'indefinitely suspended' to prioritise metropolitan emergency services and heavy freight corridors.

The Reality: Boyup Brook is currently at 40% fuel capacity across our local service stations and Shire depot.

Question?

Defining Priorities: What would be the LEMC's top three priorities in response to this scenario?

Discussion Results:

1. Develop a Local Representative Incident Support Group (ISG) and start weekly situation updates and discussions considering the situation at a local level. What does our community need, what programs, information, support is available for our community? Liaise with LEMC and Local Government providing accurate and effective information that can be acted on.
2. Develop clear communication lines with the community – sharing updates and getting feedback on how current initiatives are working. Using community platforms such as social media, Noticeboards, community newsletters and Local Gazette to share information and by getting representatives out into the community to ask questions.
3. Communicate with the other Hazard Management Agencies to ensure awareness of their emergency plans for the situation. Their plans may relieve some assumed stressors or may offer support that we may not have been aware of.

9. Ongoing Action List

| Item | Owner | Status | Comments |
|---|-------|---------|--|
| 6.1 LEMC Business Plan | ESO | Ongoing | <i>Follow up on proposed template update – update plan to reflect changes and present at next LEMC meeting.</i> |
| 6.2 AWARE Grant Application | ESO | Ongoing | <i>Liaise with CEO regarding in-kind expenditure and quotes pre application.</i> |
| 7.3 DPIRD – Fuel Supply Disruption effects on Farmers | ESO | Ongoing | <i>Follow up re: Form to state where you are experiencing shortages in fuel and fertilisers and difficulties maintaining animal husbandry due to current supply/demand issues.</i> |
| 7.6 WA Country Health – Community Messaging | EHO | Ongoing | <i>Increasing joint messaging re: community health, hygiene and flu vaccination.</i> |
| 11 Meeting Dates | ESO | Ongoing | <i>Investigate suitable regular time and dates for the LEMC meetings to lessen the clashes with other SW shires.</i> |
| <i>Carried Over: Review Funding Opportunities</i> | ESO | Ongoing | <i>Mobile or Fixed Generator for use at the Evacuation Centre/Sporting Complex upgrade.</i> |

10. Urgent Business Matters

Nil

11. Next Meeting

Next meeting date **To Be Advised** starting at 10:00am in the Boyup Brook Council Chambers.

12. Closure

There being no further business the meeting closed at 10:45am.

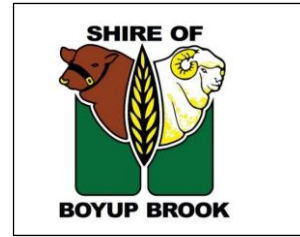
Presiding Member

Date

Attachment 11.2

Date: 16 June 2026

To: Shire President
Deputy Shire President
Councillors
Community



Minutes of Bushfire Advisory Committee Meeting

Minutes of Bushfire Advisory Committee Meeting of the Shire of Boyup Brook held in the Council Chambers on 10 June 2026 at 7:00pm.

A handwritten signature in black ink, appearing to read "Leonard Long", is written in a cursive style.

Leonard Long
Chief Executive Officer

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AGENDA

1. Declaration of Opening

The Presiding Member declared the meeting open at 7.00pm.

Acknowledgement of Traditional Custodians

We acknowledge the Kaniyang people as the Traditional Custodians of the land on which we meet.

We pay our respects to elders' past, present and emerging.

Please make sure your mobile phones are turned off or on silent for the duration of the Meeting.

This meeting will be audio recorded and made available for public access on the Shire Website.

Members of the public are reminded that no other visual or audio recording of this meeting is allowed without the permission of the Presiding Member.

Members are reminded to declare any conflict of interest as they arise in accordance with the *Local Government Act 1995*.

2. Record of Attendance

2.1 Attendance

Bushfire Advisory Committee Presiding Members 2025-2026

| | |
|------------------------|--------------------|
| Shire President | Cr Helen O'Connell |
| Deputy Shire President | Cr Darren King |

Council Officers

| | |
|----------------------------|---------------|
| Chief Executive Officer | Leonard Long |
| Emergency Services Officer | Donna Forsyth |

Shire of Boyup Brook X-Ray Team 2025-2026

| | | |
|-----------------|---|---------------------------------|
| Ben Thompson | - | Chief Bush Fire Control Officer |
| Tristan Mead | - | 1 st Deputy |
| Wayde Robertson | - | Fire Weather Officer |
| David Nield | - | Deputy Fire Weather Officer |

Shire of Boyup Brook Bushfire Brigades

| | | |
|----------------|---|-------------------|
| Rob Imrie | - | Benjinup |
| Clint Westphal | - | Benjinup |
| Luke Harding | - | Chowerup |
| Brooks Evans | - | Chowerup (Online) |

| | | |
|------------------|---|------------------|
| Wayne White | - | Dinninup |
| John Ritson | - | East Boyup Brook |
| Ron Bingham | - | Gibbs Road |
| Paul Goerling | - | Gibbs Rd |
| Geoff Dalton | - | Kenninup |
| Tyson Introvigne | - | Kenninup |
| Brad Fairbrass | - | Kulikup |
| Anthony Marsh | - | Kulikup |
| Ben Creek | - | Mayanup |
| Kieran Power | - | McAlinden |
| Glenn Kirk | - | McAlinden |
| Marcus Gifford | - | Nollajup |
| Darren Chapman | - | Scotts Brook |
| Dylan Roney | - | Scotts Brook |
| Scott Nix | - | Tweed |
| Cameron Clarke | - | Tweed |
| Brian Cailes | - | West Boyup Brook |
| Damon Treloar | - | West Boyup Brook |

Agencies

| | | |
|--------------|---|-------------------------------------|
| Chris Sousa | - | District Officer – DFES |
| Alison Raper | - | Forest Products Commission (Online) |
| Brett Scott | - | Bunbury Fibre (MITSUI) |
| Brad Barr | - | Wespine / FIFWA |

2.2 Apologies**Shire of Boyup Brook Bushfire Brigades**

| | | |
|-----------------|---|---------------------------------------|
| David Fortune | - | Shire Communications Officer (Xray 3) |
| Rob Introvigne | - | Nollajup |
| Mat Francke | - | Mayanup |
| Matt Della-Gola | - | Tonebridge |
| David Turner | - | Tonebridge |

Agencies

| | | |
|--------------|---|------------|
| Rob Brogan | - | DFES - LSW |
| Graeme Blake | - | DWER |
| Steve Ward | - | DBCA |

3. Disclosure of interest

Nil

4. Reports

4.1 Shire of Boyup Brook

Chief Bushfire Control Officer - Ben Thompson

There were only 7 fires this year during the Prohibited Period. Only 1 of these was considered a bigger issue which was the fire at McAlinden, Chapman Rd. There were a number of fires in this area deemed deliberately lit. A handful of fires in the Restricted Period (Permit Required) where fires got away. Nothing Major. Overall, considering the fuel load going into summer, we couldn't have asked better summer in a fire sense.

We had 9 Harvest & Vehicle Movement Bans (HVMB). Only 3 during the major harvest period. People are definitely more accepting of these than when I first started. Most people who complain have not a lot to do with the fire system and therefore their ignorance is ignored.

Radio calls on Mondays mornings are as well supported as I've had. Only four people didn't answer for the whole year.

Wet winter last year left us in a good position for the summer. We are not sure exactly how many fast fill trailers were required as there was plenty of water around.

Permits started on the 16th March this year.

We had 3 x MAF burns completed: Wilga, Mayanup and Nollajup. All were successfully completed with no reported issues.

We have had good correspondence with DWER and DBCA. DWER have committed to a program in the shire where possible. Thanks to Graeme Blake for working with us on this. Chowerup BFB have already conducted burns in conjunction with DWER and hopefully some more will happen going forward.

Meetings have been held with DBCA Donnelly-Manjimup. They have also been receptive in trying to work a plan in the Southern end of the shire. There will be a bit done in that space next Autumn. If any brigades have any areas they want me to suggest to DBCA, let me know and I can follow it up.

Thanks to Scott Nix for manning the Mayanup/Tweed high-season and taking it to fire grounds and utilising it throughout the season. Thanks to Donna – ESO for helping in the admin side of things. Thanks to Kieran Power for his diligence throughout the fire season in McAlinden and thank you to all brigade members who manned fire units throughout the season.

4.2 Shire of Boyup Brook

Emergency Services Officer – Donna Forsyth

Bushfire Mitigation (MAF) Program Delivery

FY 2025/26: Secured \$93,035 for 17 scheduled treatments.

- **Mechanical Works:** 4 treatments - 100% complete, with \$46,000 efficiently expended to date.
- **Chemical Treatments:** 8 treatments contracted and awarded (\$10,520 total). 100% of treatments have been attended with some follow-up and continued follow-up treatments as environmental windows present.
- **Planned Burns (PB):** 3 burns completed in May–window. One burn in the round (Reserve near saleyards) was deferred due to environmental requirements and re-applied for in the Spring round to protect biodiversity.
- **Local Support:** An estimated \$24,000 was allocated for Planned Burn costs, with a significant portion directed back to local Bush Fire Brigades (BFBs) to support operational capacity.

Funding applications are in progress for an estimated \$77,393.34 across 13 scheduled treatments (Planned Burns: \$20,013.34; Mechanical: \$24,880.00; Chemical: \$32,500.00). Notice of successful grant applications are announced in August.

Bushfire Compliance (Firebreak & Fire Hazard Notice)

The current Bushfire Risk Management Plan remains fully compliant. The comprehensive Two-year Review is scheduled for **31 May 2027**. The Bushfire Risk Management System (BRMS) is updated continuously.

Proactively established a formal working relationship with Sean Winter (Fire Coordinator – Wagyl Kaip), ensuring cultural and environmental values are integrated into emergency response and mitigation procedures.

100% of annual reporting to the Office of Bushfire Risk Management (OBRM) was submitted ahead of deadlines.

Conducted Shire-wide inspections in mid-November, issuing 64 Preliminary Compliance letters to give landowners a proactive remediation window.

Following the 30 November deadline, high voluntary compliance was observed. Only 22 Infringements (\$250) and formal Work Orders were issued, with deadlines adjusted fairly around the Christmas stand-down. One "Letter of Intention to Complete Work Order" successfully prompted owner action without Shire-contracted intervention.

Overall compliance remained high. Most significantly, zero fire incidents within the Shire this season were attributed to a breach of the Firebreak Notice.

The 2026-2027 Firebreak & Fire Hazard Notice DRAFT Final is being reviewed for printing. Notable updates include:

- Separated Enforceable items from non-enforceable items as per the WALGA/DFES Guidance Note.
- Added text: *“Remove all accumulated inflammable matter (leaf litter, dead branches and any other bushfire hazards as identified by authorised Fire Control Officer)” Under requirements for residential & Townsite lots and Special rural areas.* This is to minimise risks caused by embers within residential areas.
- *“Ungrazed paddock grasses must remain under 100mm outside of the APZ.”* Under the Special rural zonings where adequate grazing of paddocks creates a grassland fire risk.
- Date for variations to be submitted changed to prior to **01 November.**

Volunteer Readiness & Community Education

Negotiated the 2025/26 BFB Operating Grant up to a revised offer of \$135,000 (an increase from the initial \$123,850 offer). 2026/27 BFB operating grant of \$130,540 was offered with successful negotiations for an operating grant of \$139,000 for 2026/27. Applied for 3 fast-fill trailer upgrades in the LGGES 26/27 application to eliminate high-risk factors and improve operational safety during refills. I am still waiting to hear back.

Completed seasonal servicing of fire units (Sep–Nov). Performance and timeline issues with the service provider were documented to inform future procurement and ensure better value. Scope of works has been issued to local service providers with no returns yet.

A formal Volunteer Bushfire Brigade (VBFB) Onboarding Procedure has been developed to meet Shire due diligence under the *WHS Act 2020*. This will mean all new members will need to pass through the Shire before they will be confirmed as brigade members.

Partnered with volunteer trainer Colin Hales to deliver a high-engagement training calendar, noticeably improving attendance. Conducted a comprehensive Training Gap Analysis; while baseline numbers are adequate, a "recency of training" risk (skills older than 3 years) was identified. 2026 training calendar is underway and monthly opportunities to do the Rural Fire Awareness training are underway to assist all brigade members to be ready for the 2026/27 fire season.

Established high-visibility information hubs at the community events. Published monthly fire safety articles in the *Boyup Brook Gazette*, maintained active updates on the Shire website/socials, and utilised the Variable Message Board (VMB) during high-risk weather periods.

Emergency Management & Communications

Maintaining an accurate WAERN Radio Register is essential. Please report all new radio purchases to the Communications Officer and to me at the Shire.

Currently integrating Starlink Satellite technology for remote brigades and Incident Control Points to eliminate communication black spots and enable real-time fire mapping. Election Commitment Grant funding has been funding initial equipment purchases.

NBN Stand Equipment & technology has been installed at the Mayanup Hall and Dinninup Showgrounds.

4.3 Dept. Fire & Emergency Services

District Officer – Chris Sousa

Operations

The bush fire season remained mild for the 2025-26 fire season with no significant fires occurring in the LSW Region. There were 181 bush fires within the LSW for 2025-26 compared to 281 in 2024-25.

DFES thanks the assistance of the Bush Fire Brigades who have been working in partnership with the local VFRS at incidents.

A reminder to recognise those hazards that can impact your health and wellbeing before attempting to extinguish incidents that pose minimal risk to public safety.

Community Preparedness

The National Emergency Management Agency (NEMA) is introducing AusAlert, a new telephone warning system for emergencies.

This is a Federal Government initiative.

AusAlert uses cell broadcast technology to send location-based alerts to mobile devices during emergencies. It is designed to work even when networks are congested and does not require sign-up.

In Western Australia, the Emergency WA website and app will remain the primary source of official emergency information. Our current telephone warning system, Emergency Alert, will remain operational for the 2026-27 high threat period.

On Monday 27 July 2026 at 12.00pm (WST), a test alert will be sent to all mobile devices in Australia. This includes most smartphones, smartwatches and tablets.

Mitigation

Work is underway for next year's round of mitigation treatment of land under DFES's responsibility.

The Bush Fire Risk Management Officer position is still currently vacant but expected to be filled within the next couple of months.

4.4 Dept. Water & Environmental Regulation

Senior Environmental Officer - Graeme Blake

DWER would like to say thank you regarding the assistance from the Chowerup Brigade and the Shire of Boyup Brook with the prescription burns of the 2 lots along Westbourne Rd.

DWERs next burn will likely be Lot 8569 on DP 140423 (Scotts Brook Rd) alongside DBCA's planned burn for the adjacent State Forest.

4.5 Dept. Biodiversity Conservation & Attractions

Fire Operations Officer Blackwoods District– Steve Ward

Preparedness

Spring 2025

- Blackwood District mandatory preseason training day, drills and fitness testing.
- Styles Tower spotting crew engaged for the fire season
- All airstrips and fire-bombing equipment inspected and serviced

Prevention (Planned burns-Completed) - Spring 2025

- Donnybrook (Argyle) - 1,118.5ha
- Hester (Bridgetown) - 1,052.3ha
- Preston (Noggerup) - 4,953.4ha
- Warner Kelly (Kirup) - 181.5ha
- Kingia (Mowen Rd) - 3,867.7ha

Prevention (Planned burns-Completed) Autumn 2026

- Preston (Noggerup) – 2,364.7ha
- Milyeannup (Nannup) – 10,497.9ha
- 2R Pine Heaps -Lewana, Grimwade

Total Prevention (Planned burns-Completed) 2025/26

- 24,036.0ha

Emergency Management Response Activities

Blackwood District Fires 2025/26

- 72 fires responded during fire season – 4 >10ha. (60% of the number of fires for 2024/25 season)
- L2 response to Lake Jasper Complex (Lightning)

- Continued issue with Arson in the Balingup area (nuisance lighting)
- Additional 23 nuisance fires during Autumn (escaped burns)

Other District Fires 2025/26 with major BWD crew commitment

- Dunns Rock (Wheatbelt)
- Fitzgerald National Park (South Coast)
- Kemerton (Wellington)
- Goonac (Wellington)

Updates to report to BFAC

- Styles tower replacement planned for 2026.

Prevention (Planned Burns-Future) - Spring 2026

- Hester (Continuing cells South-East of Winnejup and Boyup Rd)

4.6 Forest Products Commission

Manager Fire Protection – Alison Raper

Introduction

I have recently stepped into the role of FPC Manager of Fire Protection, taking over from Greg Hodgson in February. Some of you will know me from my previous role with DBCA in fire management working within the Warren Region.

Chris Schiller has also joined the team based out of Harvey. He will be supporting several components of Bryce's former role, including FPC fire appliance and equipment management, burn prescriptions, and plantation fire management plans. This also covers the maintenance and installation of plantation water sources (tanks and dams) across FPC's plantation estate.

FPC Plantation Fires

To date we have not had any significant plantation fires this summer, however we have supported 21 bushfire incidents with FPC staff and appliances to date. To date 118ha of plantation in total impacted for the season.

Burning

FPC staff have been liaising with relevant FCO's where required to burn post-harvest heaped debris and slash. FPC's autumn burn program consists of 22 prescribed burns, 1 located within the Shire of Boyup Brook, Wilga 4 debris removal was completed 22nd and 28th April coordinated by Sharon Jones and Alex Doust.

FPC Fire Roster and Capability

The FPC's internal fire roster ceased as of the 28th May.

FPC had 42 staff available for fire operations this season, 6 based out of the Manjimup FPC office.

An addition 6 new FPC staff are to be trained in DBCA Fire Fighter Crew Member this winter in readiness to participate on the truck roster for 2026/2027.

6 FPC staff recently participated in DFES-delivered Crew Leader and Crew Protection training in Nannup supported by CESM Geoff Allam.

Appliances

FPC own three Ex-DBCA Heavy Duties, one located in Manjimup, Nannup and McAlinden. Forrest 40 (McAlinden) is currently having its winter service. I am working on a heavy fleet replacement program, purchase of ex-DBCA fire trucks, focussing on a new truck this financial year and a proposal for two the following financial year. The FPC Nannup truck is the first to be replaced on the schedule.

Plantation Establishment

FPC Plantations softwood establishment program winter 2026 within the Boyup Brook LGA.

| Name | Shire | Ha |
|-------------|-------------|-----|
| Benjinup 5 | Boyup Brook | 281 |
| McAlinden 1 | Boyup Brook | 37 |
| McAlinden 3 | Boyup Brook | 444 |
| Mayanup 4 | Boyup Brook | 176 |
| Wilga 4 | Boyup Brook | 107 |

Fire Operations Maps

FPC are maintaining individual Fire Operations maps for each plantation, accessible online on the FPC external website or by using the attached QR Code Page. (maps will be upgraded each year as required)

www.wa.gov.au/organisation/forest-products-commission/fpc-fire-management#fire-management-maps

FPC has QR codes on gate signs to access the maps with digital devices where there is adequate phone coverage. (See attachment for all Shire QR Codes)

4.7 Bunbury Fibre Exports

Forester / Safety Officer – Brett Scott

Two large fires on Shine/Jackson boundary but wind blowing away or parallel with properties and was extinguished before getting into BFE by DBCA/FPC/BFE/Brigades.

Have been in contact with DBCA to arrange the burning of remaining bush left from above fires along the Jackson boundary. Still trying to lock in a date and time for this with DBCA.

Woodcutter fire was reported in Jackson on the 29th of April. Widowmaker left behind but only crept under the native bush

Currently have numerous cameras on Jackson, picking up several vehicles which the Boyup Brook police are assisting us with to track so we can make contact with the vehicle owner.

We have carried out some edge pruning along boundaries with Shire roads, will be burning slash heaps from this which have been left on the fire breaks when conditions allow.

Purchase of Minnowarra block along Gibbs/Trigwell Bridge Junction, will plant 70% of block this season. Borders on the Boyup Brook Shire but falls into the West Arthur Shire.

Currently have 3 Light units which during the week could be anywhere between Scott River/Bunbury/Boyup Brook/Mobrup. Weekends, all are based in Bunbury.

Have a light duty unit based towards the end of Scott Brook Road. Signed agreement with farmer. Will be placed on standby in high-risk weather conditions.

Heavy Duty based at Sam Gentles base in Boyup Brook from December – April. Agreement drawn up with Sam to drive vehicle to fires if required. Sam will be placed on Standby over high-risk weather events during weekends/public holidays. Heavy Duty may be accessed by Shire in an emergency and by approval of BFE.

Total Planted area in Boyup Brook Shire – 1804ha

Highfields, Armstrong, Drapers, Shine, Farleigh, Jackson

Will be burning IFC Landings at Farleigh next 2 weeks. Lots of smoke but will get permit from Ben prior to starting.

Hoping to do some fuel reduction burning under native bush at Shine if weather permits before planting.

Two Blackwood Contracting employees have been trained in dozer fire line construction if required.

Continue to have access to Asset Management Land Services for firefighting and burning who based in Collie.

Use of WFM Contractors with 3 x Light Units with trained staff who are also based in Collie.

Fire maps produced and forwarded to Shire, placed in all fire tubes, tried to cut our irrelevant information.

Fires Attended in Boyup Brook Shire:

- 4.01.26 - Shine Plantation boundary
- 8.02.26 - Shine Plantation
- 11.05.26 - Gibbs/Waverley Road - Hay Bales
- 29.05.26 - McAlinden-Boyup Brook Jcn

4.8 Wespine / FIFWA Resource Manager – Brad Barr

Wespine Report:

Completed some prescribed burning with the Gnaarla Karla Booja Rangers. It was over-all a good outcome and will be a great asset in the future to utilise the trained rangers for prescribed burns.

Completed some bushfire mitigation at the Caldwell Plantation.

FIFWA Report:

A fire response co-op attended large fire in Boddington including WAPRES, BFE, FPC, Wespine, Western Forest and Gnaarla Karla Booja Aboriginal Corporation.

IC sectorized the response. For example, Wespine managed approx. 1500ha. It was a good learning experience on fire management and control during an incident in a multi-agency response.

The value of FE Loaders in response was noted.

Maps showing FIFWA fire response resource types and locations have since been generated and distributed. This map will be a useful tool for coordinating resources if required.

5. Previous Committee Meeting Minutes

5.1 Bushfire Advisory Committee Meeting Minutes – 16 June 2025

Moved: Mrs D Forsyth

Seconded: Mr W Robertson

COMMITTEE DECISION BFAC 26/06/001

1. That the minutes of the Bushfire Advisory Committee Meeting held on 16 June 2025 be confirmed as being a true and accurate record.

CARRIED UNANIMOUSLY

6. Review of action list and business arising from previous minutes.

6.1 Action List Review

| Item # | Agenda Item Description | Status |
|-------------|--|---|
| 10.1 - 10.2 | BFB Boundary updates – the availability of maps. | C. Sousa (DFES) has explained that the updating of boundaries has been allocated to the mapping department at DFES. These tasks take time and he should be able to give updated maps soon. |
| 11.1 | Develop register of current pump and hose fittings with BFB and purchase adaptors and upgrades to standardise fittings to 2" for all brigades. Liaise with Plantation companies re: capabilities and requirements of local brigades. | D. Forsyth (Shire). Brigades were asked to provide after last BFAC meeting. Only a couple of brigades provided the information. Request for information will be sent to secretaries again and captains are asked to ensure the information is provided. ESL provides funds so that brigades can have adaptors and fitting replacements at their disposal. S. Nix (Tweed BFB) has provided details regarding the fittings required for the Mayanup Tank. |

7. Election of Officers / XRAY Team

7.1 Chief Bushfire Control Officer

Mr Ben Thompson was declared elected Chief Bushfire Control Officer.

Moved: Mr T Mead

Seconded: Mr M Gifford

COMMITTEE DECISION BFAC 26/06/002

That the BFAC recommend to Council:

1. Appoints Mr B Thompson as the Chief Bushfire Control Officer.

CARRIED UNANIMOUSLY

7.2 1st Deputy Chief Bushfire Control Officer

Mr Tristan Mead was declared elected 1st Deputy Chief Bushfire Control Officer.

Moved: Mrs D Forsyth Seconded: Mr R Bingham

COMMITTEE DECISION BFAC 26/06/003

That the BFAC recommend to Council:

1. Appoints Mr T Mead as the 1st Deputy Chief Bushfire Control Officer.

CARRIED UNANIMOUSLY

7.3 2nd Deputy Chief Bushfire Control Officer

Mr Wayde Robertson was declared elected 2nd Deputy Chief Bushfire Control Officer.

Moved: Mr T Mead Seconded: Mr B Thompson

COMMITTEE DECISION BFAC 26/06/004

That the BFAC recommend to Council:

1. Appoints Mr W Robertson as the 2nd Deputy Chief Bushfire Control Officer.

CARRIED UNANIMOUSLY

7.4 Communications Officer

Mr David Fortune was declared elected Communications Officer.

Moved: Mr R Bingham Seconded: Mr W Robertson

COMMITTEE DECISION BFAC 26/06/005

That the BFAC recommend to Council:

1. Appoints Mr D Fortune as the Communications Officer.

CARRIED UNANIMOUSLY

7.5 Fire Weather Officer

Mr Wayde Robertson was declared elected Fire Weather Officer.

Moved: Mr T Mead

Seconded: Mr R Bingham

COMMITTEE DECISION BFAC 26/06/006

That the BFAC recommend to Council:

- 1. Appoints Mr W Robertson as the Fire Weather Officer.**

CARRIED UNANIMOUSLY

7.6 Deputy Fire Weather Officer

Mr David Nield was declared elected Deputy Fire Weather Officer.

Moved: Mrs D Forsyth

Seconded: Mr T Mead

COMMITTEE DECISION BFAC 26/06/007

That the BFAC recommend to Council:

- 1. Appoints Mr D Nield as the Deputy Fire Weather Officer.**

CARRIED UNANIMOUSLY

7.7 Training Officer

Mrs Donna Forsyth was declared elected Training Officer

Moved: Mr T Mead

Seconded: Mr D King

COMMITTEE DECISION BFAC 26/06/008

That the BFAC recommend to Council:

- 1. Appoints Mrs D Forsyth as the Training Officer.**

CARRIED UNANIMOUSLY

8. Declaration of elected Fire Control Officers and Deputy Fire Control Officers for each Bush Fire Brigade.

Moved: Mr T Mead

Seconded: Mr W Robertson

COMMITTEE DECISION BFAC 26/06/009

That the BFAC recommend to Council:

1. Appoint the below listed Bush Fire Brigade members as Fire Control Officers (FCO) and Deputy FCO's for the Shire of Boyup Brook.

| Brigade | Fire Control Officer | Deputy FCO |
|------------------|----------------------|------------------|
| Benjinup | Rob Imrie | Clint Westphal |
| Chowerup | Luke Harding | Brooks Evans |
| Dinninup | Wayne White | Matt Brown |
| East Boyup Brook | John Ritson | Ken Holland |
| Gibbs Road | Ron Bingham | Paul Goerling |
| Kenninup | Geoff Dalton | Tyson Introvigne |
| Kulikup | Brad Fairbrass | Anthony Marsh |
| Mayanup | Ben Creek | Mat Francke |
| McAlinden | Kieran Power | Glenn Kirk |
| Nollajup | Marcus Gifford | Rob Introvigne |
| Scotts Brook | Darren Chapman | Dylan Roney |
| Tonebridge | Dave Turner | Matt Della-Gola |
| Tweed | Scott Nix | Cameron Clarke |
| West Boyup | Brian Cailes | Damon Treloar |

CARRIED UNANIMOUSLY

9. Business from Bush Fire Brigade Minutes

9.1 Benjinup Brigade – Rob Imrie:

Delayed Firebreaks Pose Risks: That landholders are dragging their feet past the standard compliance date (e.g., November 30) and the Shire's enforcement process takes too long to resolve it.

Discussion:

- Noted was the increasing number of pine plantations in the Shire and the significant fire risk this poses to the Wilga area in particular. It was noted with concern that heavy machinery was observed completing firebreaks as late as January, right in the middle of the high-threat period.
- Representative from the plantation sector, stated that late rains and boggy ground can sometimes make it difficult for machinery to access plantations before the deadline.

- The consensus from the room was that late rain is not a valid excuse. The committee noted that proper winter planning and design, such as early winter chemical spraying, should be used by plantation managers to mitigate these access issues.
- Moving the firebreak compliance deadline forward to mid-November was discussed; however, this was not recommended by the Chief Bush Fire Control Officer (CBFCO).
- The CEO acknowledged that firebreak non-compliance is a serious issue and stated that the Shire is adopting a "one-strike" stance. This year, repeat offenders will bypass standard infringement notices and instead receive a direct court date.

Outcome / Actions:

Process Improvements: Operational changes and a streamlining of the Shire's compliance check process are currently underway to handle non-compliance faster.

No Date Changes: There will be no changes to the current compliance dates on the Firebreak and Fire Hazard Notice.

Early Reporting: The CBFCO urged all Bush Fire Control Officers (FCOs) to conduct diligent checks within their local areas and report any non-compliant properties immediately, emphasising that issues cannot be resolved effectively if they are reported too late in the season.

The item was noted for information, and no formal motion was moved.

9.2 Gibbs Rd Brigade – Ron Bingham:

Addressing Critical Communication Blackspots: McAlinden and West Arthur Fires. Formally pushing the issue higher up the chain.

Discussion:

DFES representative advised that DFES is currently working on mapping communication blackspots across the region.

It was noted that the communication difficulties during the McAlinden fire were multi-faceted. While some radio channels worked better than others a brigade culture issue was also identified: some brigades strictly adhere to their own designated channels due to protocol, sometimes pushing other users off.

The committee strongly emphasised that during a major incident, effective communication must always trump strict protocol. To resolve this, a pre-formatted communication plan needs to be rolled out that can be dynamically adapted to suit the specific incident and the radio capabilities available at the time.

Committee Recommendation / Motion:

Moved: Mr R Bingham

Seconded: Mr T Mead

COMMITTEE DECISION BFAC 26/06/006

That Council:

- 1. Acknowledge the dangerous communication blackspots identified during the McAlinden and West Arthur fires.**
- 2. Direct the Shire Emergency Services team to assist DFES Lower South West to map all telecommunications blackspots within the Shire.**
- 3. Direct the Shire Emergency Services team to develop and distribute pre-formatted communication plans to all local brigades to ensure flexible backup options are ready for future emergencies.**

CARRIED UNANIMOUSLY

9.3 Gibbs Rd Brigade – Ron Bingham:

Status and Approval Process of Fire Management Plans for Large Event Properties which can potentially highlight an operational vulnerability for local BFBs.

Discussion:

- The committee discussed the standard planning procedures, using a specific property as an example. The Shire responded that the current Planning Advisor strictly follows all state requirements as per *State Planning Policy 3.7: Bushfire* (SPP 3.7), ensuring that all building and planning applications meet these mandatory guidelines.
- The room discussed whether Fire Control Officers (FCOs) should be involved in reviewing Shire building applications. It was noted that this would need to be managed on a case-by-case basis depending on the specific checkpoints and risks involved.
- The discussion emphasised that the ultimate responsibility to ensure a property is defensible rests solely with the landowner. Furthermore, during an active emergency, the decision on whether it is safe to deploy BFB members into a property will always remain at the discretion of the Incident Controller (IC) at the time.

Outcome / Actions:

The item was noted for information, and no formal motion was moved.

9.4 Scotts Brook Brigade – Darren Chapman (DC):

Halting the dissolution or merging of Bush Fire Brigades within the shire when brigades are unable to fill officer roles. Proposing that “no office bearers” for a brigade region equals “no burning permits” for properties in that area.

Discussion:

DC shared his experience as a former member of the Mickalarup BFB, which dissolved last year. He noted that distributing its boundary among remaining brigades heavily increased the geographical workload for neighbouring FCOs, making volunteers hesitant to step up due to the sheer size of the job. He expressed that it is unfair to neighbouring brigades when local landholders refuse to take on administrative positions to keep their own brigade viable.

DFES Representative CS provided legislative clarification on the matter:

- Under the *Bush Fires Act 1954*, the Shire is only legally required to appoint a Chief Bush Fire Control Officer (CBFCO) and a Deputy.
- Under the *Bush Fires Regulations 1954*, any appointed and Authorised Fire Control Officer (FCO) has the legal power to issue a permit to burn for *any* location within the overall Shire boundaries; it is not a legal requirement for every individual brigade area to have its own dedicated FCO.
- Under the Shire's *Bush Fire Brigades Local Law*, it is a mandatory requirement for a registered brigade to elect a Captain and other administrative office bearers to remain compliant.
- FCOs are responsible for *administering the provisions of the Bush Fires Act 1954*, which includes issuing burning permits, performing local risk assessments, and taking operational command at bushfire incidents.
- Brigade Captains are responsible for *managing the brigade's internal operations, its volunteer members, and Emergency Services Levy (ESL) equipment* as per the Shire's local laws.
- It was noted that in Boyup Brook, the Captain and FCO roles are frequently held by the same person.

The Shire advised that the Emergency Services Officer (ESO) is available to assist brigades with administrative tasks and management. If a brigade lacks a succession plan, it is highly encouraged to contact the Shire for targeted assistance with recruitment, training, and volunteer incentives. The Shire's goal is to prevent any further brigade closures. Furthermore, halting fire permits for an entire area would not guarantee that residents would step into BFB roles, but it would significantly increase the risk of unmanaged fuel loads.

Outcome / Actions:

The BFAC Chair recommended monitoring the situation closely. It was noted that currently, no brigades in the Shire are operating without office bearers, and there are no mergers or dissolutions under consideration.

The item was noted for information, and no formal motion was moved.

10. Next Meeting and Closure

Next meeting to be held 2nd June 2027.

7:00pm at the Council Chambers, Boyup Brook.

It was planned to arrive at 6:30pm for a 7:00pm start.

There being no further business the meeting closed at 8:16pm.

Presiding Member

Date

| Action Items | | |
|---------------------|--|---------------------|
| Item # | Agenda Item Description | Accountable: |
| 6.1 | BFB Boundary updates – the availability of maps from DFES. | ESO |
| 6.1 | Develop register of current pump and hose fittings with BFB | ESO |
| 9.1 | Streamlining of the Shire's enforcement & contractor mobilisation process and liaising with Brigade FCOs early Nov to start compliance checks on high risk properties, ensuring notification and works are completed before the high-threat period. | ESO |
| 9.2 | Shire Emergency Services team to assist DFES Lower South West to map all telecommunications blackspots within the Shire and to develop and distribute pre-formatted communication plans to all local brigades to ensure flexible backup options are ready for future emergencies | ESO |
| 9.4 | Monitor Shire Bush Fire Brigade volunteer numbers and office bearer vacancies to proactively identify operational risks before mergers or dissolutions become necessary. | BFAC Chair / ESO |