Shire of Boyup Brook

Payments 01/05/2026 - 31/05/2026
(GST Inclusive Accordingly)

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 Winnejup 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	Maximillian 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 (ttf)	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 Winnejup 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 Winnejup 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 Winnejup 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 - VBFB 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**

Shire of Boyup Brook
Payments 01/05/2026 - 31/05/2026
(GST Inclusive Accordingly)

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	3 Reid Pl Rent 15/05/2026-28/05/2026	1,000.00
DD0705.2	7/05/2026	The Bunbury Diocesan Trustees and Anglican 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	3 Reid Pl Rent 29/05/2026-11/06/2026	1,000.00
DD2105.3	21/05/2026	The Bunbury Diocesan Trustees and Anglican 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**

Attachment 10.3.2A

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

31 MAY 2026

TABLE OF CONTENTS

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

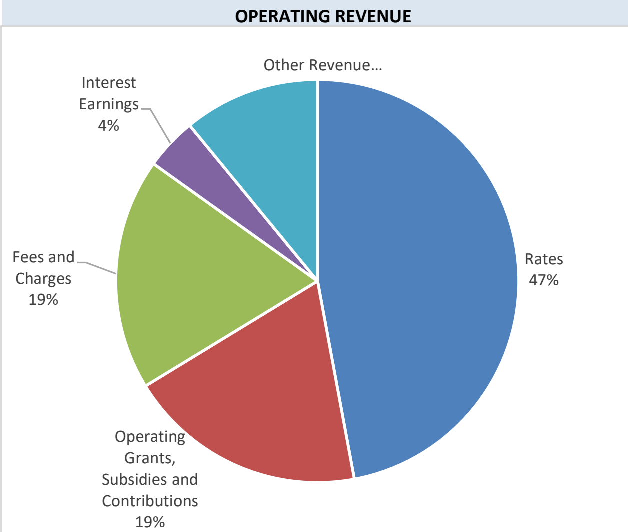
GOODS AND SERVICES TAX
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable 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.

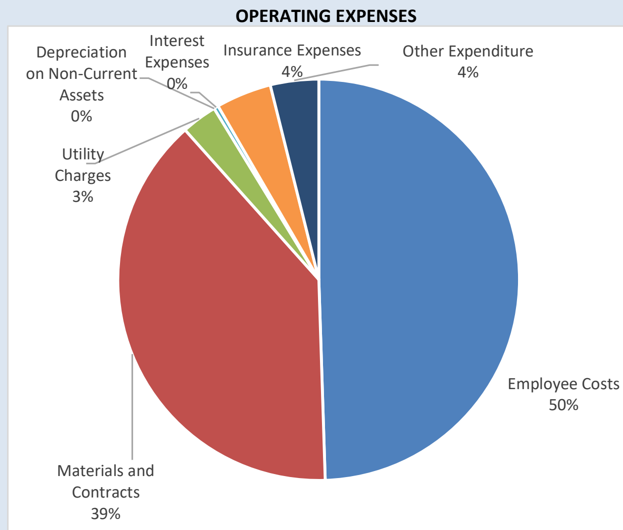
CRITICAL ACCOUNTING ESTIMATES
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates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

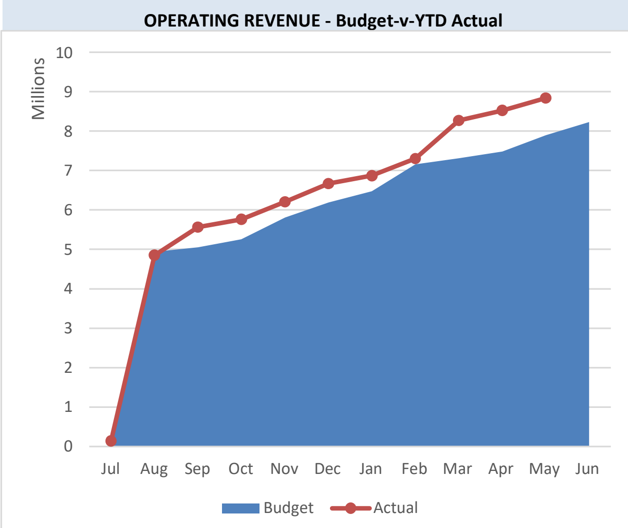
ROUNDING OFF FIGURES
All figures shown in this statement are rounded to the nearest dollar.

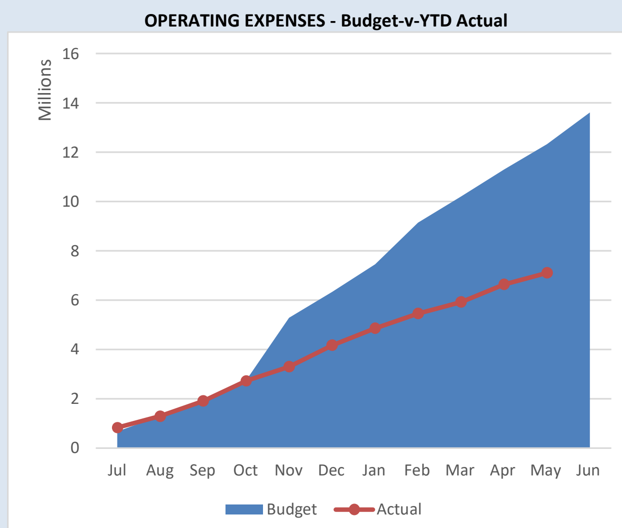
SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2026

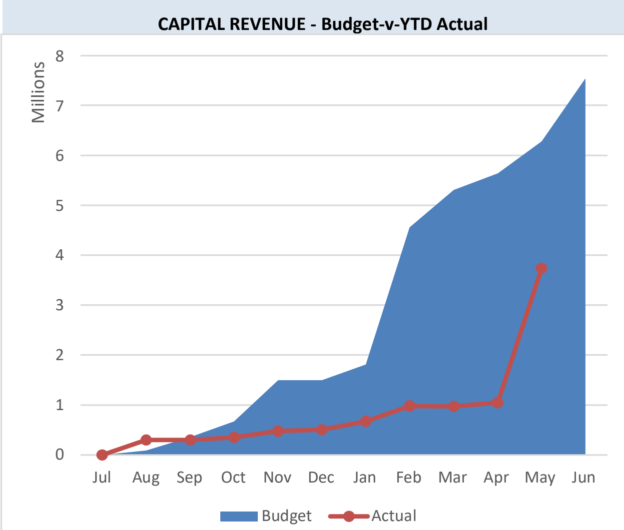
SUMMARY GRAPHS

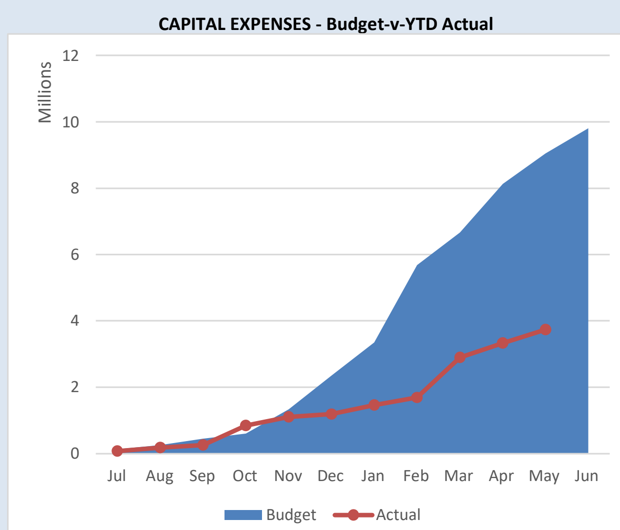












STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 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**

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 activites							
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 activites							
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 activites							
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
Operating Revenue						
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
Operating Expenses						
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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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

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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
Investing Activities						
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.
Financing Activities						
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**

	2024-2025 ACTUAL $	2025-2026 BUDGET $	2025-2026 ACTUAL $
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)	
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 - Evaucation 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 Sheeting 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**

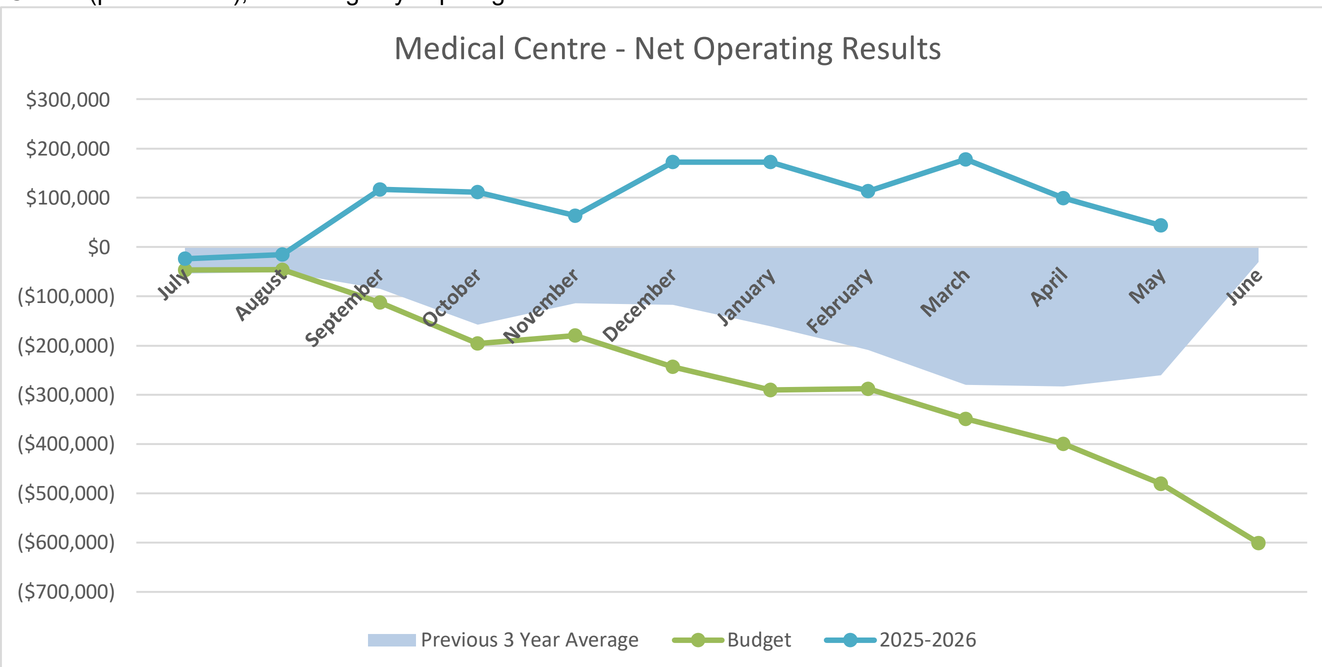
CONTRACT LIABILITIES **Grant Provider**	**Liability 1 July 2024**	**Increase in Liability**	**Liability Recorded as Revenue**	**Closing Liability**	**Adopted Budget Revenue**	**YTD Budget**	**YTD Actual Revenue**
Education & Welfare							
Regional Childcare Workers Grant	12,512	-	(12,512)	-	-	-	12,512
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

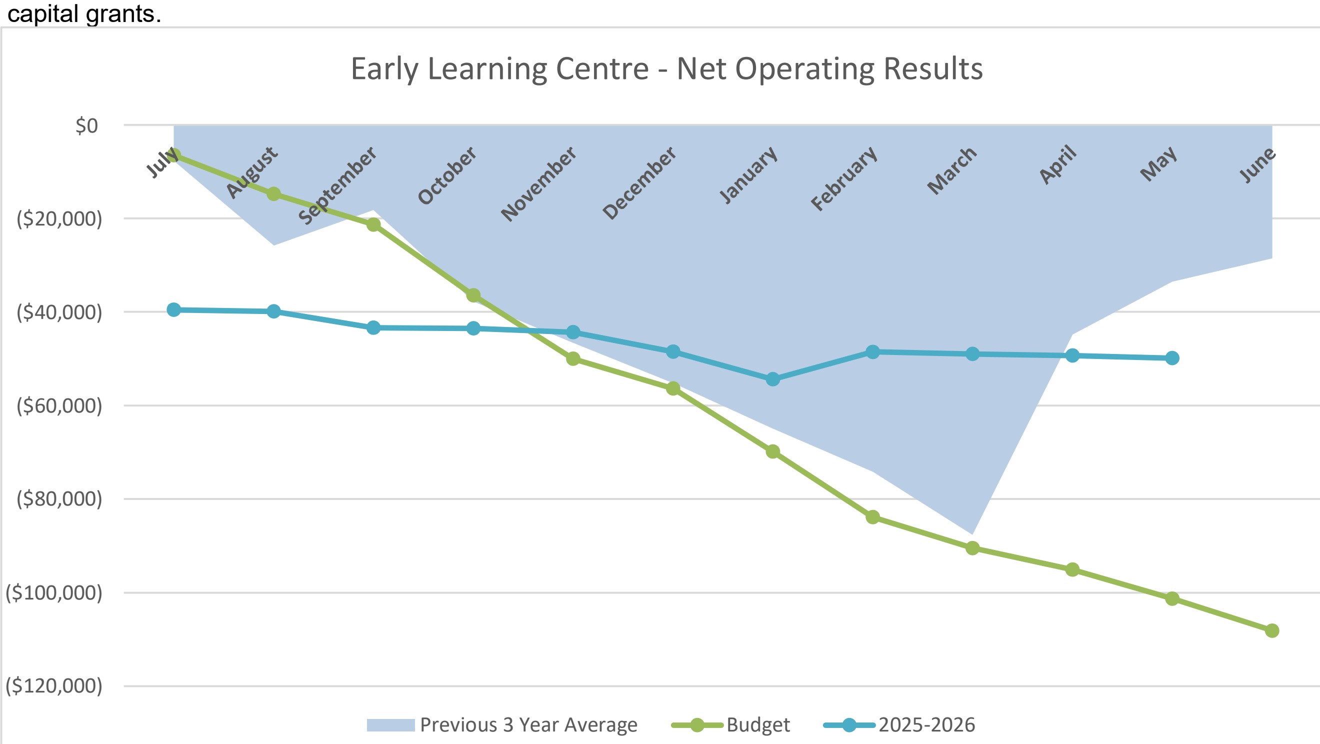
Medical Centre

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

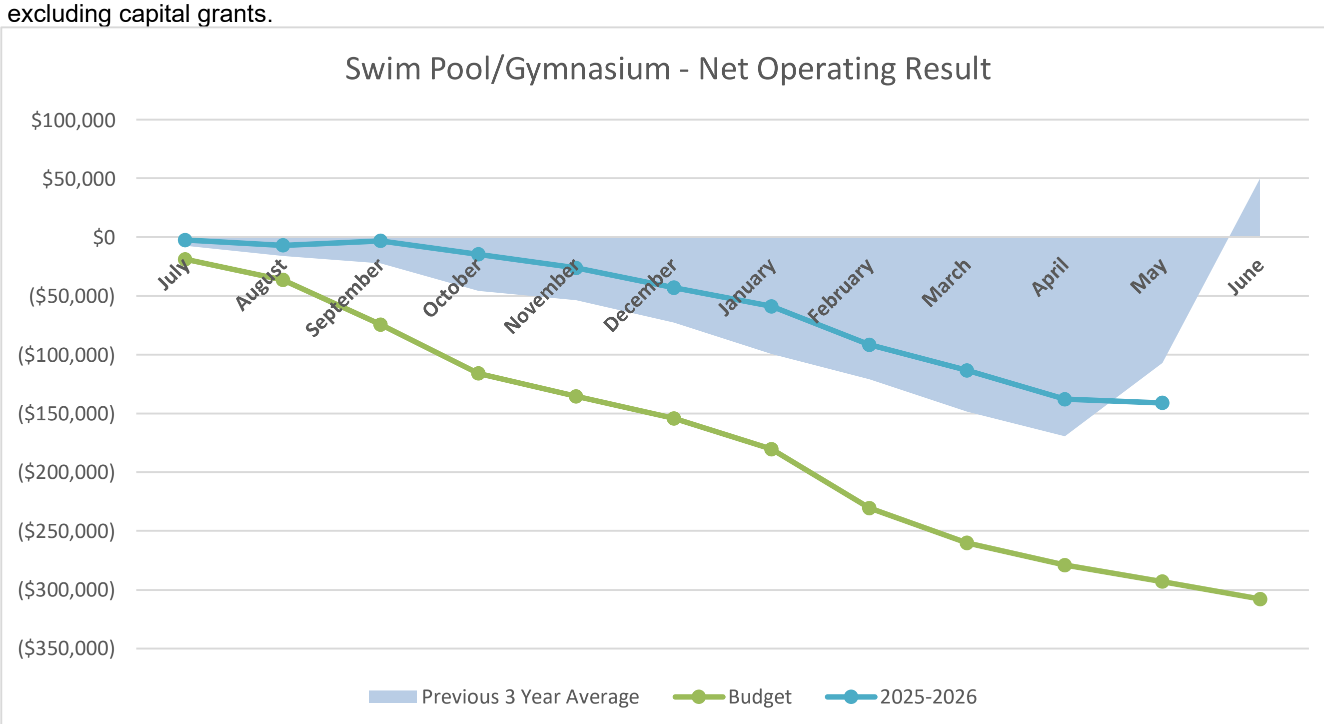
The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.



MAJOR BUSINESS UNITS

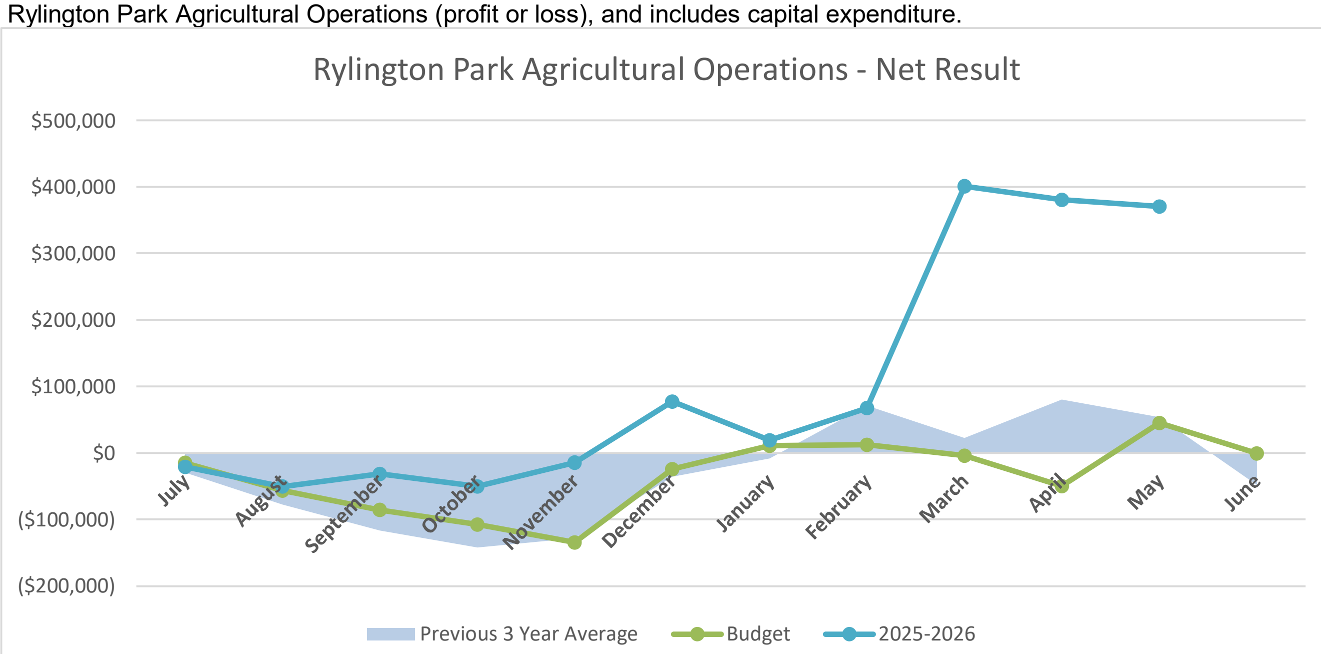
Swimming Pool/Gymnasium

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 Actual Principal 1 July 2025	2025-2026 Actual New Loans	2025-2026 Actual Principal Repayments	2025-2026 Actual Interest Repayments	2025-2026 Actual Principal Outstanding	2025-2026 Budget Principal 1 July 2025	2025-2026 Budget New Loans	2025-2026 Budget Principal Repayments	2025-2026 Budget Interest Repayments	2025-2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	Expenditure
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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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
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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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
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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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		
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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	Expenditure
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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			Budget	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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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		
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
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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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
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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	Expenditure
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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION										
OPERATING EXPENDITURE										
132110		Tourist Bay	$1,696	$0	$0	$0	$0	$2,120	$0	$2,120
132102		Support for Country Music Festival	$0	$1,733	$0	$1,733	$0	$0		
132103		Community Development Officer	$108,976	$111,595	$0	$111,595	$0	$117,914	$0	$117,640
132104		**Tourist Centre Operations**	$60,390	$50,232	$0	$50,232	$0	$25,000	$0	$25,000
132104	B0660	Tourist Centre Building			$0	$0	$0	$23,244	$0	$17,520
132104	G304	Tourist Centre Grounds & Gardens			$0	$0	$0	$18,100	$0	$10,400
132106		Promotion Activities	$5,100	$2,315	$0	$2,315	$0	$5,100	$0	$5,365
132107	OPFMIL	Flax Mill Complex General Operations	$49,013	$70,707	$0	$70,707	$0	$52,501	$0	$66,390
132108		**Caravan Park/Flax Mill Complex Building Operation**	$118,124	$78,552	$0	$78,552				
132108	B0665	Caravan Park Building Operations			$0	$0	$0	$27,725	$0	$33,062
132108	B0666	Caravan Park Overflow Area			$0	$0	$0	$16,145	$0	$16,145
132108	B0667	Flaxmill Building Operations			$0	$0	$0	$38,038	$0	$28,475
132108	B0669	Country Music Festival			$0	$0	$0	$12,570	$0	$12,570
132108	B0670	Flaxmill Storage Shed (Large)			$0	$0	$0	$1,290	$0	$1,290
132108	B0671	Flaxmill Storage Shed (Open)			$0	$0	$0	$390	$0	$390
132108	G305	Caravan Park/Flaxmill Grounds Maintenance			$0	$0	$0	$20,430	$0	$20,430
132108	G313	Caravan Park Overflow Grounds Maint			$0	$0	$0	$2,720	$0	$2,720
132111		Carnaby Beetle Collection	$110	$91	$0	$91	$0	$110	$0	$91
132116		CDO Vehicle Op Costs GEN	$0	$0	$0	$0	$0	$0	$0	$0
132150		Admin Allocated Tourism	$58,707	$0	$0	$0	$0	$64,047	$0	$67,580
132151		Admin Allocated Caravan Pk	$16,847	$0	$0	$0	$0	$18,379	$0	$19,393
132190		Depreciation - Tourism/Area Promotion	$13,982	$0	$0	$0	$0	$15,255	$0	$15,255
132191		Depreciation - Caravan Pk/Flax	$35,738	$0	$0	$0	$0	$38,988	$0	$38,988
Sub Total - TOURISM & AREA PROMOTION OP/EXP			$468,683	$315,226	$0	$315,226	$0	$500,066	$0	$500,824
OPERATING INCOME										
132002		Caravan Park & Complex Fees & Charges	($91,210)	($113,373)	($113,373)	$0	($95,000)	$0	($100,000)	$0
132003		Flax Mill Sheds Storage Charges	($10,780)	($11,259)	($11,259)	$0	($13,000)	$0	($13,000)	$0
132007		Other Income	($1,516)	($3,724)	($3,724)	$0	($4,000)	$0	($4,000)	$0
132010		Non-Operating Grants, Subsidies & Contributions	($60,000)	($39,048)	($39,048)	$0	($60,000)	$0	($60,000)	$0
132011		Operating Grants, Subsidies & Contributions	$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)	$0
Total - TOURISM & AREA PROMOTION			$305,177	$147,822	($167,404)	$315,226	($172,000)	$500,066	($177,000)	$500,824

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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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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**

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
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

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026		CURRENT YEAR YTD ACTUALS 31 MAY 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
			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		
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**

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	Expenditure	ADOPTED BUDGET 2025-2026 Income	Expenditure	AMENDED BUDGET 30 JUNE 2026 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

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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

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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)
00000		Loss on Sale of Asset Written Back	$0	$0	$0	$0	$0	$0	$0	$0
00000		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		
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)

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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**

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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

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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

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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**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 31 MAY 2026 Budget	YTD COMPARATIVES 31 MAY 2026 Actual	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Income	CURRENT YEAR YTD ACTUALS 31 MAY 2026 Expenditure	ADOPTED BUDGET 2025-2026 Income	ADOPTED BUDGET 2025-2026 Expenditure	AMENDED BUDGET 30 JUNE 2026 Income	AMENDED BUDGET 30 JUNE 2026 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

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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**

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MONTHLY FINANCIAL REPORT

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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

Growing our community together

www.boyupbrook.wa.gov.au shireofboyupbrook

Shire of Boyup Brook

Attachment 10.4.2A

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 visions 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.

TABLE OF CONTENTS

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

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.

Blackwood River

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.

1.0 Strategic Overview

1.1 Purpose of the Plan

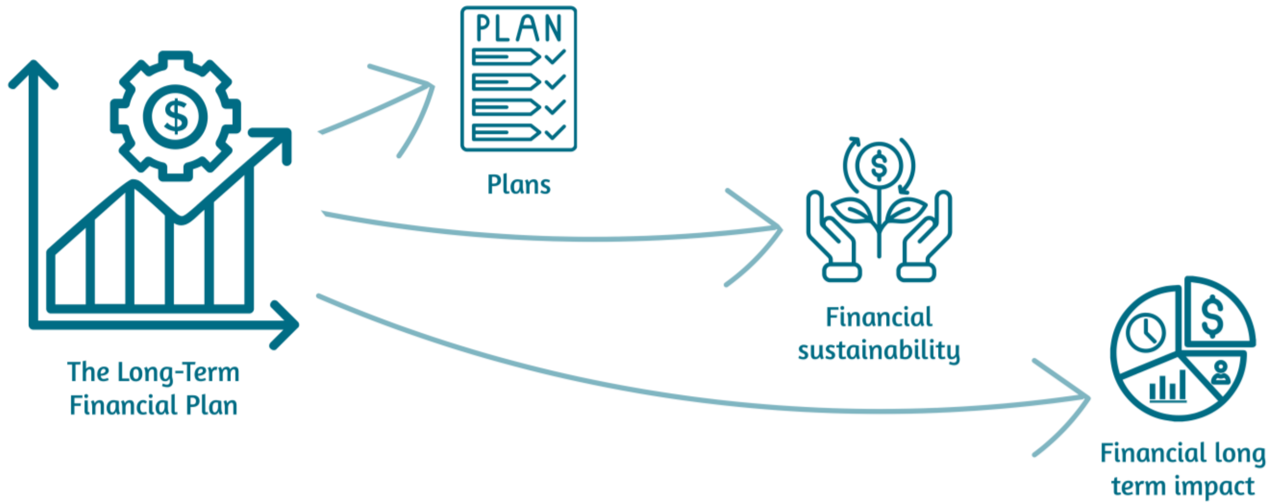
The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is a key component of Council's strategic planning framework. The LTFP is aligned with the Strategic Community Plan and Corporate Business Plan and provides the financial framework for the preparation of Council's Annual Budget.

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 Shires 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

Social and Community

Economic Development

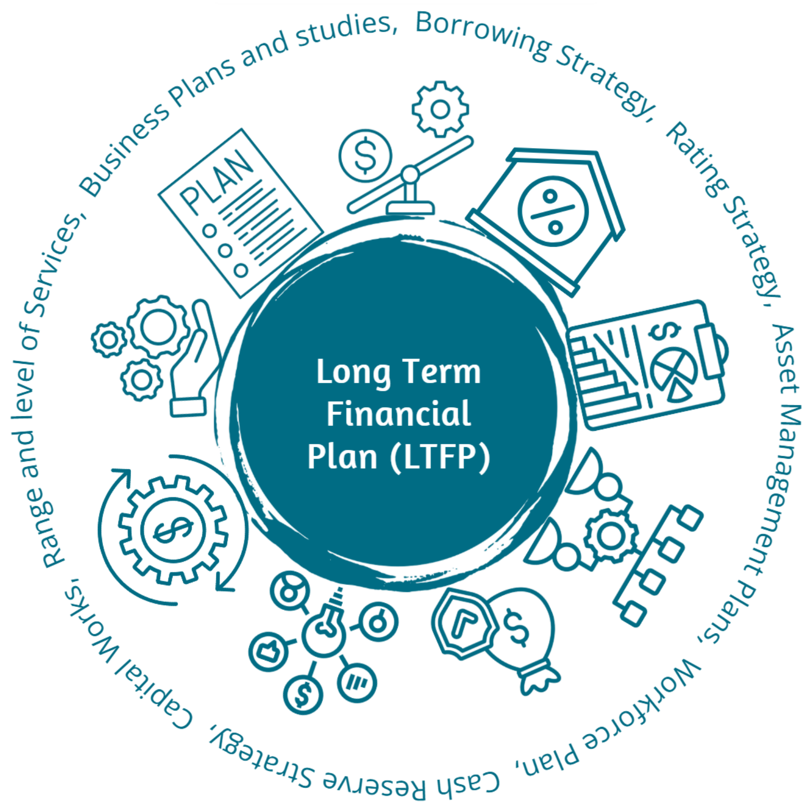
Natural Environment

Governance and Organisation

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 2,827km^2 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 1,948[1] 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. 12[2] 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	2,530
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, NEMA, Boyup Brook LGA Profile, 2 February 2026.
[2] Western Australia Tomorrow Population Report No. 12, Department of Planning, Lands and Heritage, February 2025

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

2.4 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
1,948

Aboriginal and Torres Strait Islander population
22

Number of electors
1,348

Number of dwellings
443

Area
2,827 kms

Distance from Perth
270 kms

Our roads

Sealed Roads
200.30 kms

Gravel Roads
841.45 kms

Total rates levied
$3,828,977

Total revenue
$13,434,012

Number of employees
40

Households that speak a non-English language
19

People with a disability
249

Carers
93

People who need assistance with core activities
89

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	CLASSIFICATION			EXPENDITURE / (REVENUE)	EXPENDITURE			REVENUE		
	(The description heading is general in nature and may not represent the actual services provided by the local government).	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 (800) **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 SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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. 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. 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.	D	LG/ PO	N/A	109,716 0 **(109,716)**		109,716			0	0
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) **(4,057,151)**	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 SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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. 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	19,097 (1,145,879) **(1,126,782)**	10,000	9,097	0	(320,000)	(825,079)	0
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 (135,400) **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 SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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	8,260	(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	27,475	53,200		(2,302,529)	
Health Administration and Inspection	Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, 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

SERVICE	DESCRIPTION	CLASSIFICATION			EXPENDITURE / (REVENUE)	EXPENDITURE			REVENUE		
	(The description heading is general in nature and may not represent the actual services provided by the local government).	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 (1,102,619) **600,563**	1,603,056	82,241	17,885	(1,102,619)	0	0
Preventative Services - Other	Operation of preventive services that cannot be assigned to one of the four preceding sub-programs. Includes outlays for the supply of fluoride tablets, analytical fees, school health programs	D	LG	U	540 0 **540**	540	0	0	0	0	0
Preventative Services – Other Health	Administration and operation of other health and dental clinics including contributions, subsidies, donations etc. provision of services such as dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.	A	LG	F	48,945 0 **48,945**	30,566	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	139,403 0 **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** **0** **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** **0** **55,851**		54,951	900		0	0

SERVICE	DESCRIPTION	CLASSIFICATION			EXPENDITURE / (REVENUE)	EXPENDITURE			REVENUE		
	(The description heading is general in nature and may not represent the actual services provided by the local government).	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	9,210			
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	2,190 (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 SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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 (13,800) **115,507**	105,951	20,421	2,935	(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 0 **215,834**	77,619	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 Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature.	D	LG/ PO	UP/ F	826,277 (175,368) **650,909**	419,281	62,005	344,991	(3,500)		(171,868)

SERVICE	DESCRIPTION	CLASSIFICATION			EXPENDITURE / (REVENUE)	EXPENDITURE			REVENUE		
	(The description heading is general in nature and may not represent the actual services provided by the local government).	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 Rebroad-casting	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)

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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 (30,000) **6,103,558**	2,017,713	457,428	3,658,417		(30,000)	0
Road Plant Purchases Operating Expenditure	Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.	D	LG/ PO	S/F	**10,500** **0** **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 (32,400) **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 0 **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 (172,000) **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 SF	SD	CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	REVENUE 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

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION SF	CLASSIFICATION SD	CLASSIFICATION CA	EXPENDITURE / (REVENUE) NET COSTS $	EXPENDITURE DIRECT COSTS	EXPENDITURE INTERNAL ALLOCATION	EXPENDITURE DEP'N	REVENUE INTERNAL FUNDING	REVENUE EXTERNAL FUNDING - OPERATING	REVENUE 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	354,015	(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	608,5840 (608,134) **450**	557,034		51,550	(608,134)	0	0
Salaries & Wages	The total of salaries and wages incurred during the year is recorded under this sub-Program and allocated over the various works and services to which it relates.	D	LG	N/A	84,500 (84,500) 0	84,500	0	0	(84,500)	0	0
TOTAL					**1,123,524**	**8,926,346**	**(247,688)**	**4,923,028**	**(6,987,807)**	**(1,241,130)**	**(4,249,225)**

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

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

3.1.1 Findings

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

Using the adjusted deficit result of ($5.37M), after deducting off non-operating grants of $4.25M and dividing it by 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.

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

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.

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

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:

Equalisations Requirement = Assessed Expenditure – Assessed Revenue

Natural weighting has been implemented in calculating the balanced budget, which ensures that the Commission bases its calculations on actual expenditure incurred and actual revenue generated by the local governments. The total allocation for each disability is determined by the Commission based on its assessed impact on the local government. This approach has been applied to the 2025-26 grant determinations.

Actual Expenditure = Assessed Expenditure = Preliminary Standard + Disabilities

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

	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	954,389	963,933	973,572	983,308	993,141	1,003,072	1,013,103	1,023,234	1,033,466	1,043,801

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

6.2.4.3 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	976,415	986,179	996,041	1,006,001	1,016,061	1,026,222	1,036,484

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

6.2.4.4 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.

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

6.2.4.5 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.

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	1,231	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	18,739	637	0	0	19,376
Unspent Grants Reserve	89	3	0	0	92
Unspent Community Grants Reserve	137	5	0	0	142
Rylington Park Working Capital Reserve	258,271	8,778	0	0	267,049
Rylington Park Community Projects Reserve	558,873	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**

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

6.2.7 Budget Surpluses

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

6.2.8 Capital Works Investments

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

ASSET CLASS	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Buildings	5,373,516	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000
Plant & Equipment	745,100	160,000	450,000	0	248,000	0	731,000	1,244,000	1,280,000	1,480,000	537,000
Furniture & Equipment	45,000	0	0	0	0	0	0	0	0	0	0
Roads	2,550,526	2,785,250	2,833,981	2,827,321	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038
Footpaths	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000
Aerodromes	0	0	0	0	0	0	143,000	0	0	0	0
Drainage	0	0	0	43,160	0	0	0	0	0	0	0
Parks and Reserves/Recreation	457,966	0	0	15,000	0	0	0	0	0	0	0
Other	60,000	50,000	10,000	100,000	40,000	60,000	0	0	500,000	20,000	0
TOTAL	**9,232,108**	**3,279,750**	**3,409,196**	**3,243,295**	**3,144,283**	**3,332,478**	**3,781,108**	**4,089,038**	**4,521,038**	**4,209,038**	**3,291,038**

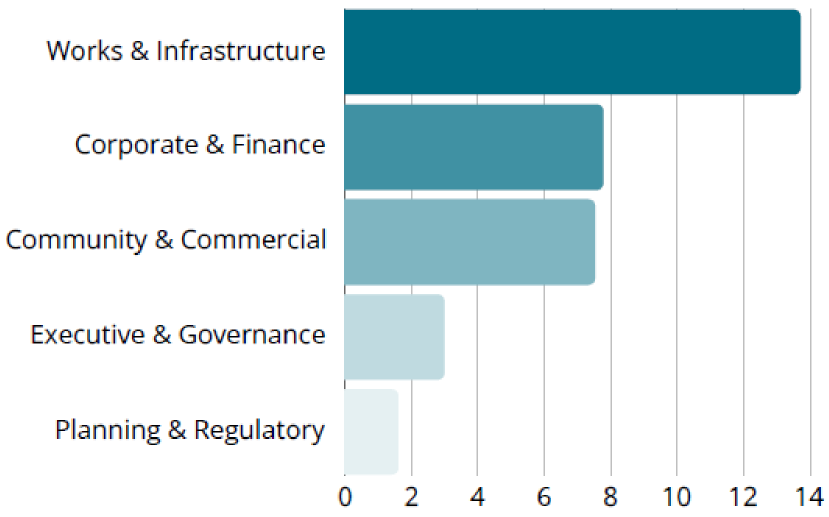
More comprehensive detail on the forecast capital works over the life of this plan is attached at Appendix “2”.

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 3.0 of this Plan outlines the type and range of services to be provided by the Shire for the life of the plan, with Section 3.2 explaining that provision of future services will be assessed and any changes made will be determined on what is best for the Shire.

Section 6.1 of this Plan states that in preparation of the LTFP, one of the principles applied is that Council is to maintain its existing services and service levels to residents.

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.

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.

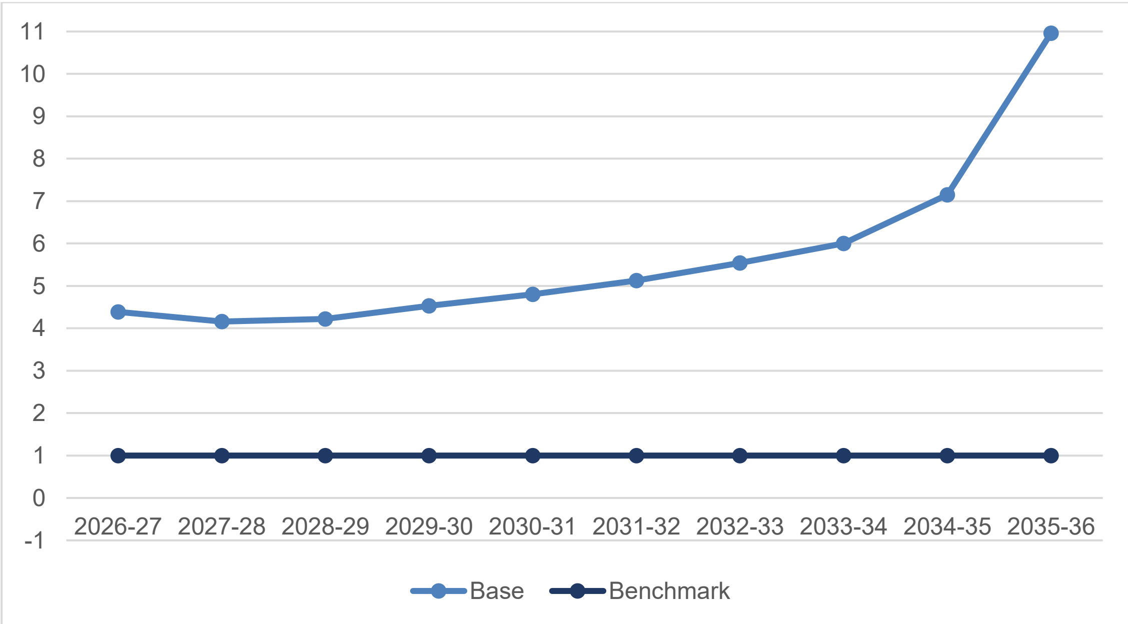
9.1 Current Liquidity Ratio

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:

<u>Current Assets less Restricted Assets</u>
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



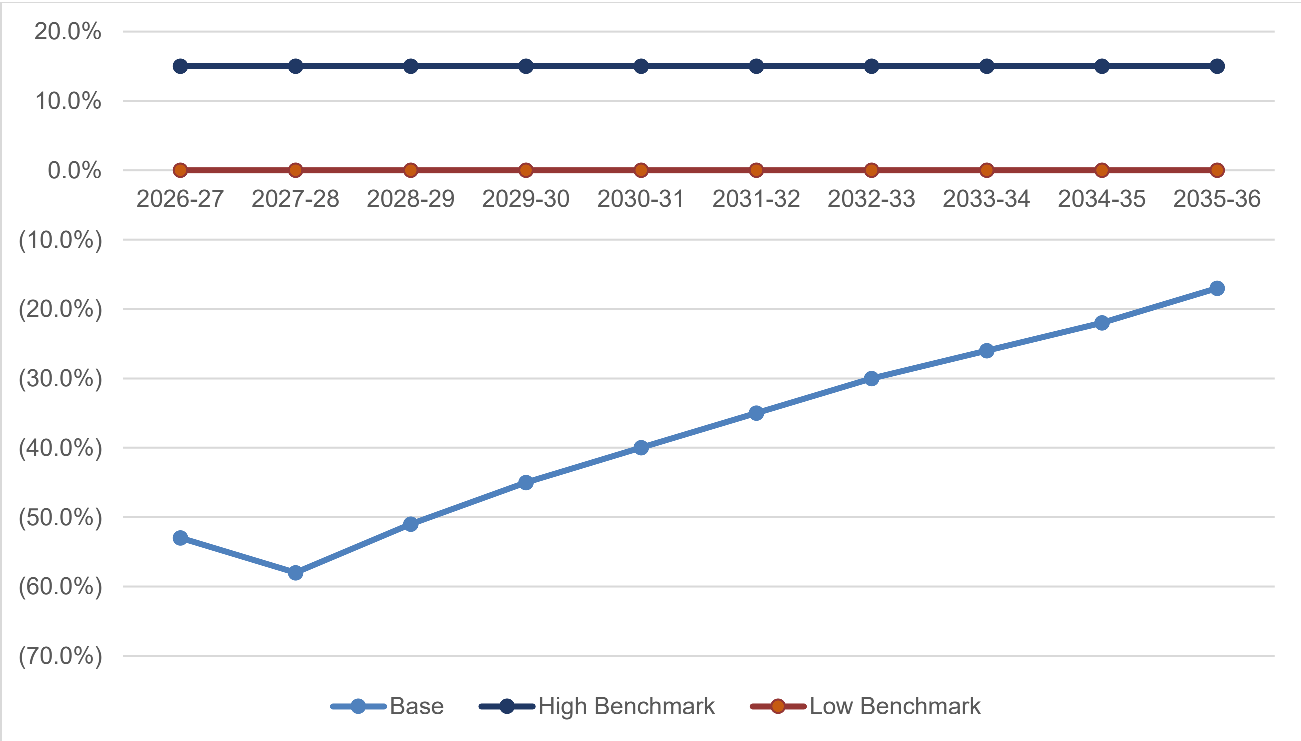
9.2 Operating Surplus Ratio

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:

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

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

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



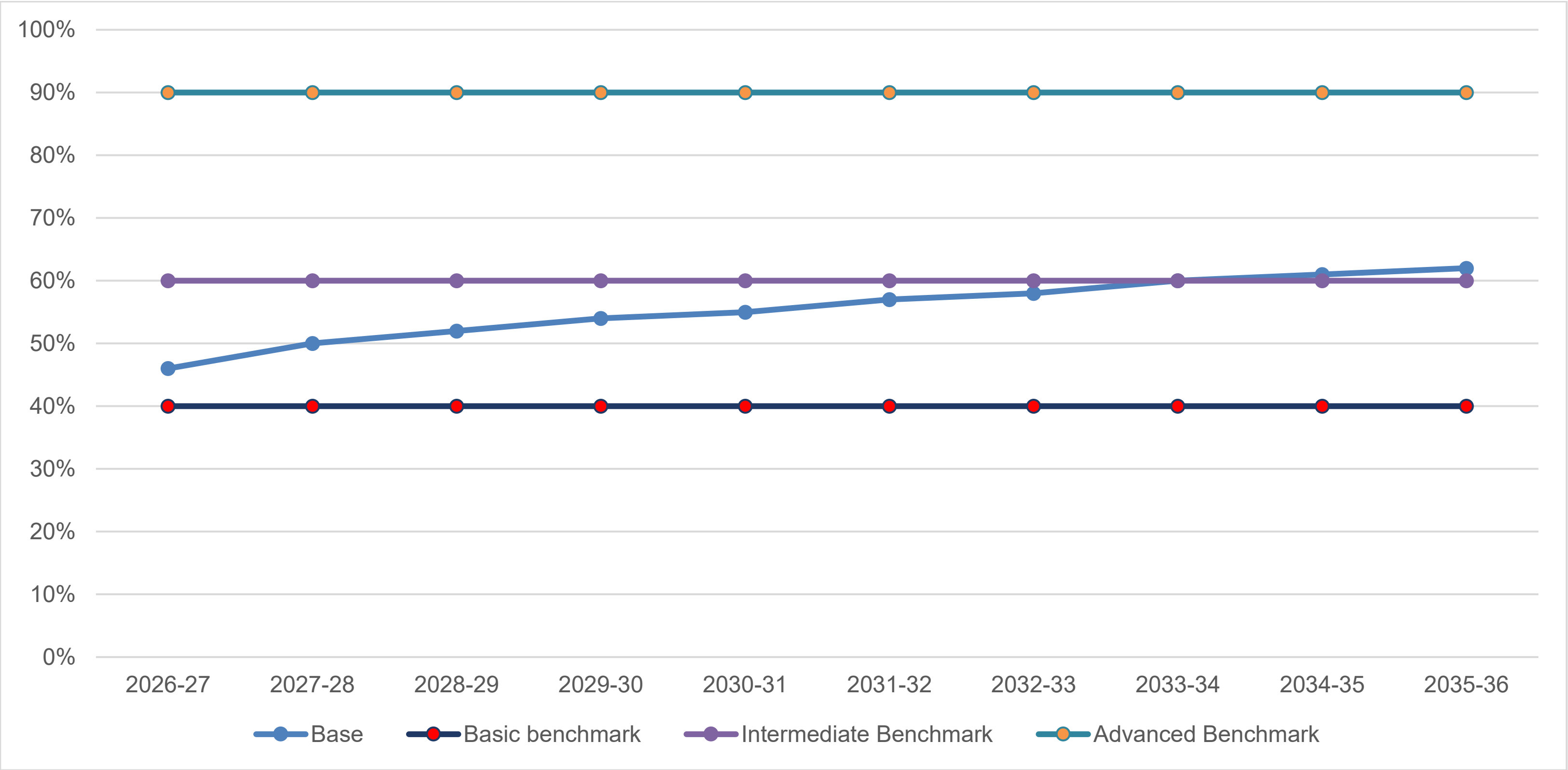
9.3 Rates Coverage Ratio

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

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

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%



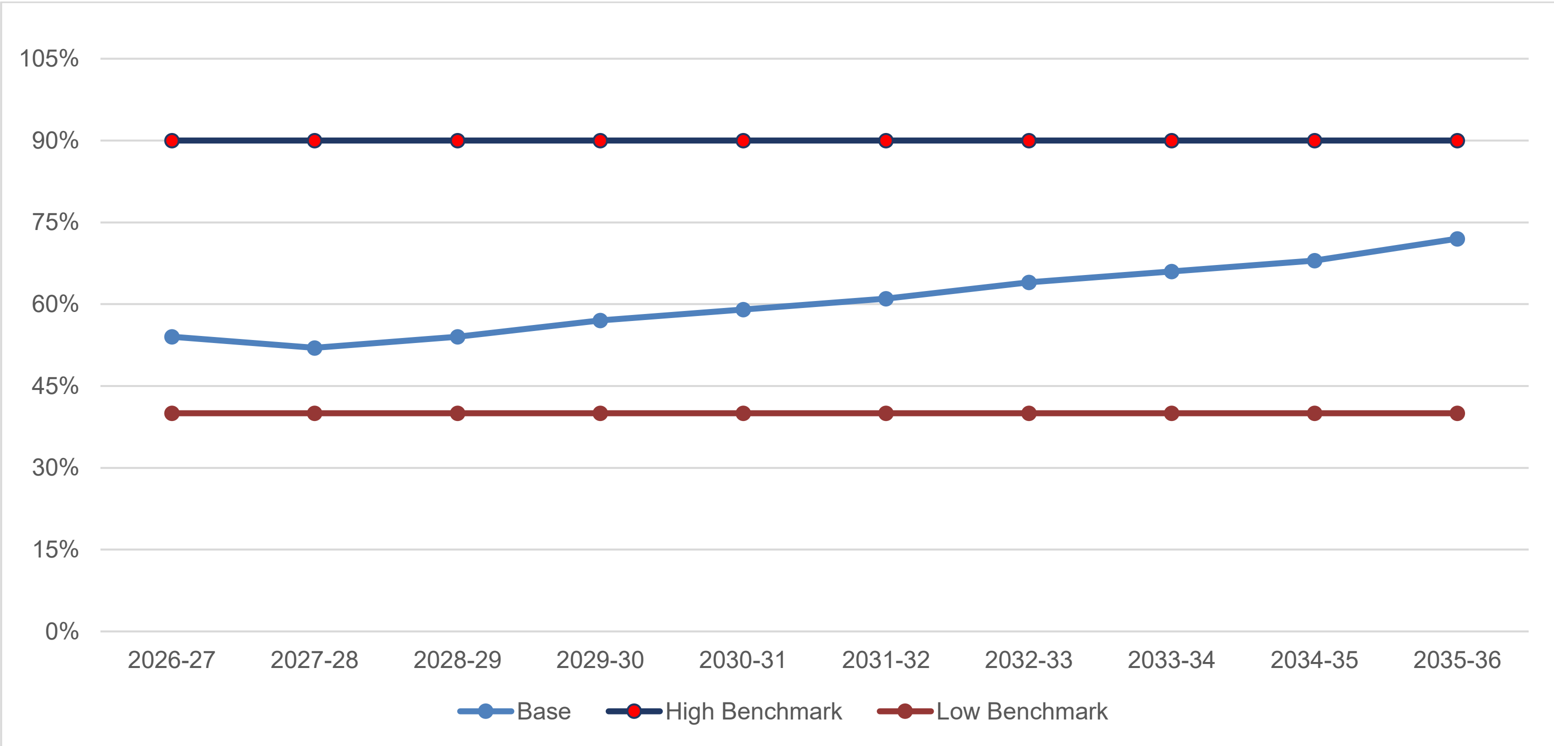
9.4 Own Source Revenue Coverage Ratio

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

<u>Own Source Revenue</u>
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%



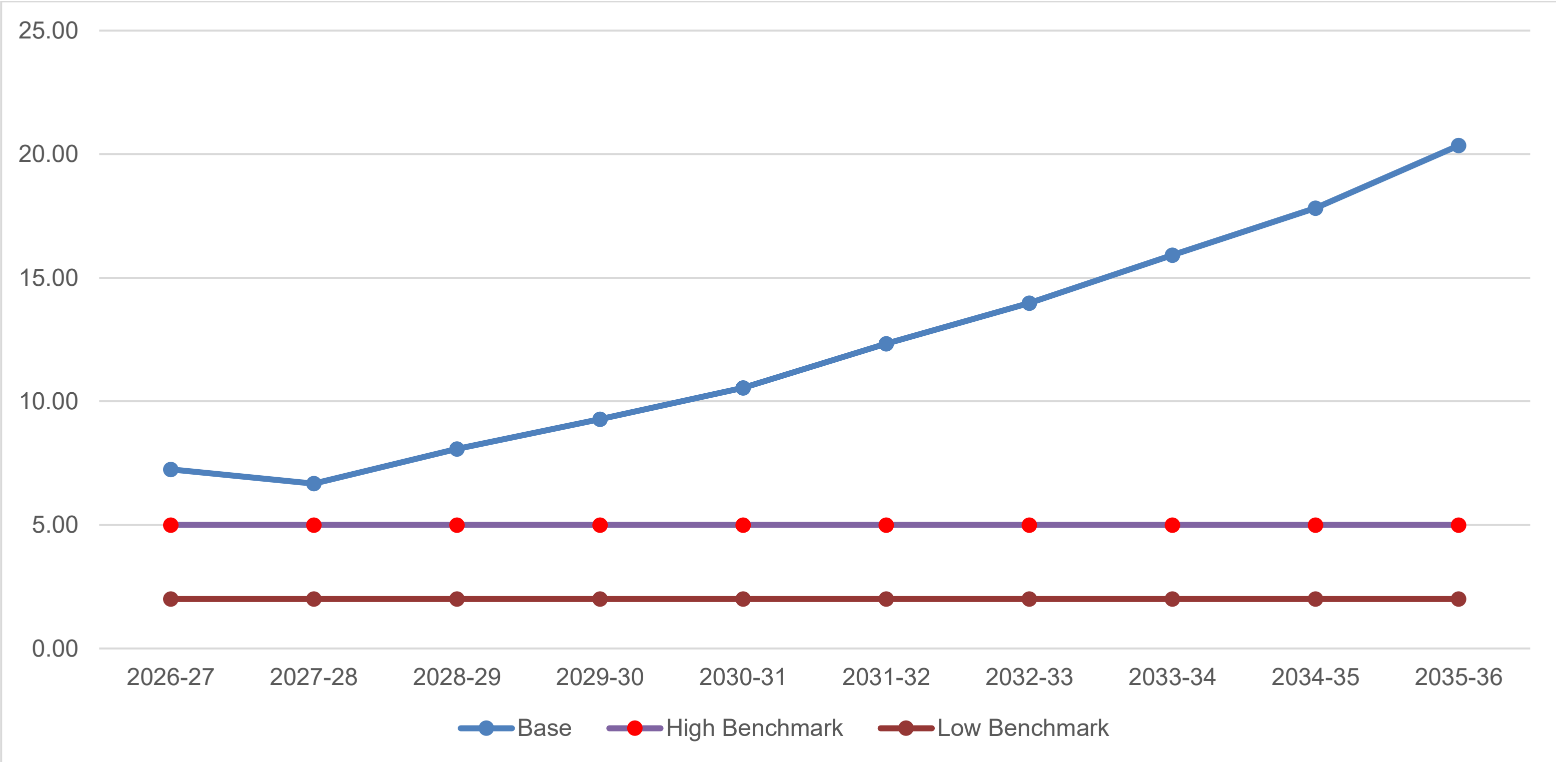
9.5 Debt Service Cover Ratio

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

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

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



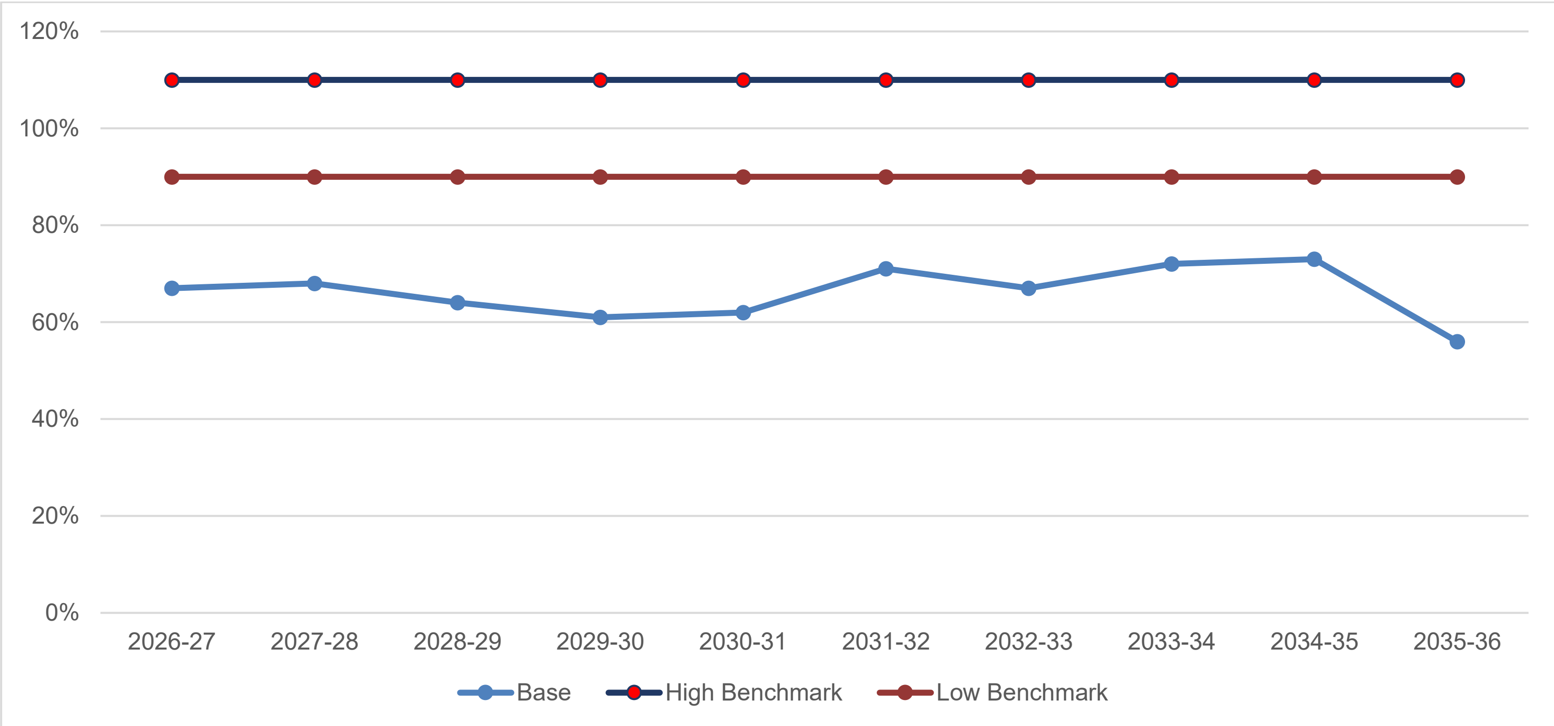
9.6 Asset Sustainability Ratio

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

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

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%



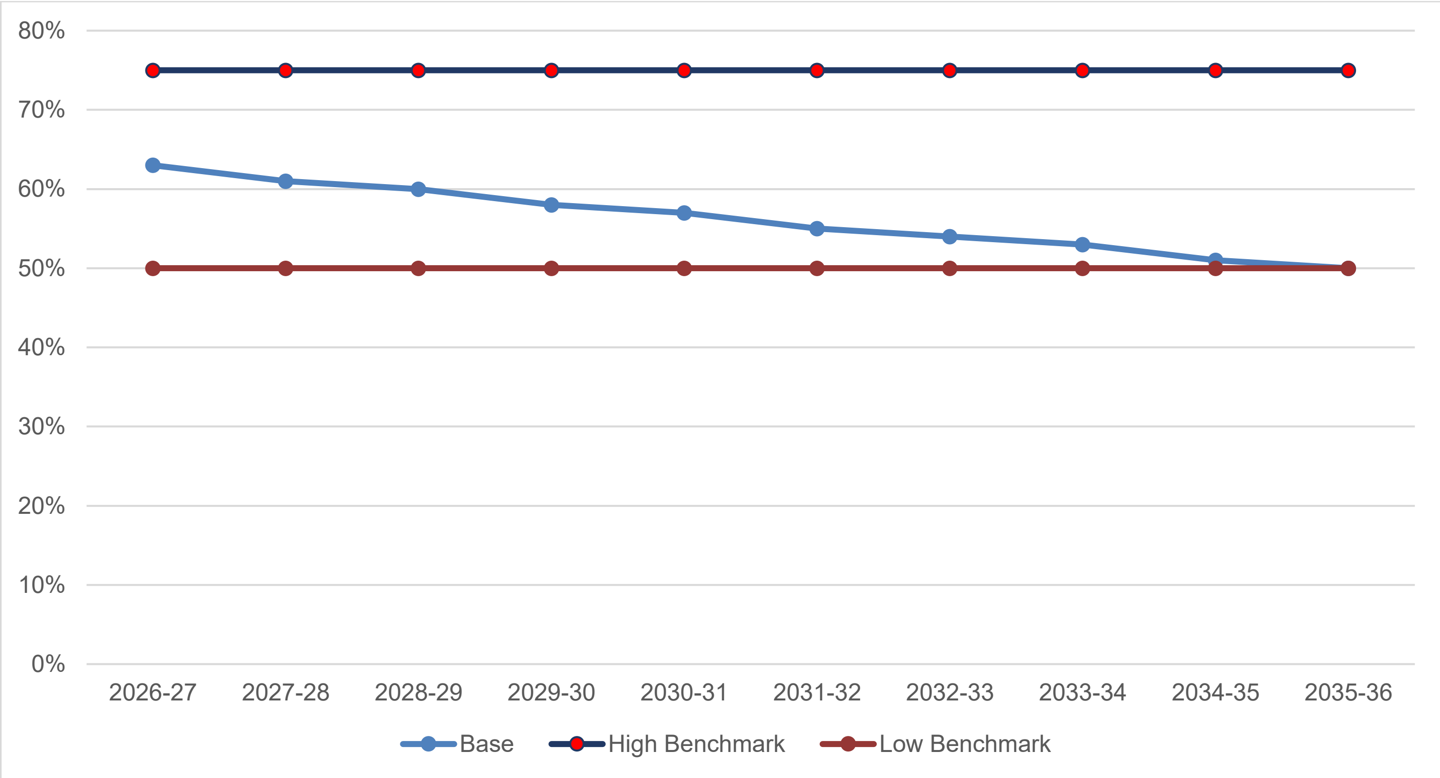
9.7 Asset Consumption Ratio

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

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

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

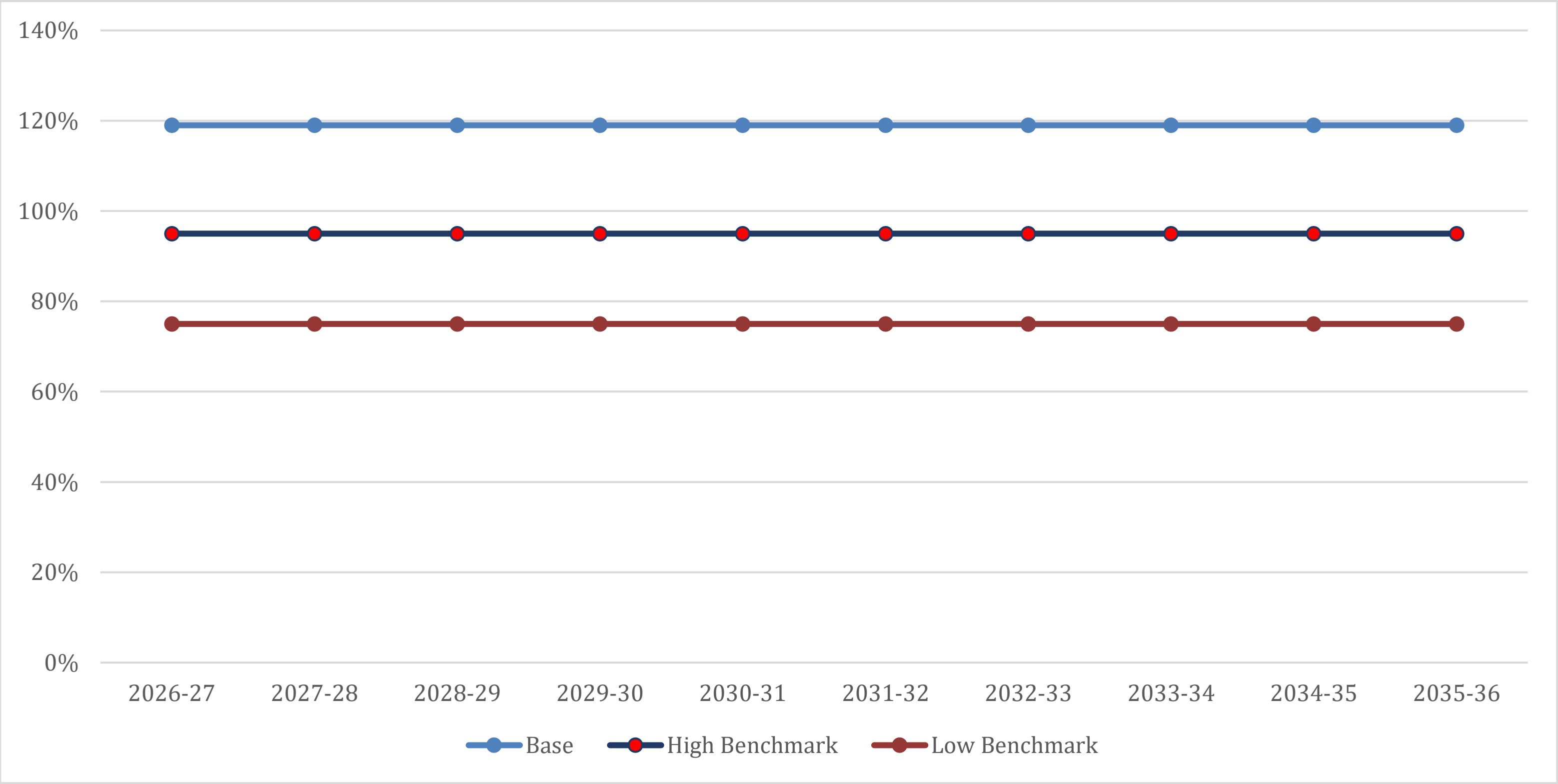
This ratio indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels. It is measured as:

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

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

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

FORECAST	2025-26 to 2035-36
Base	119%



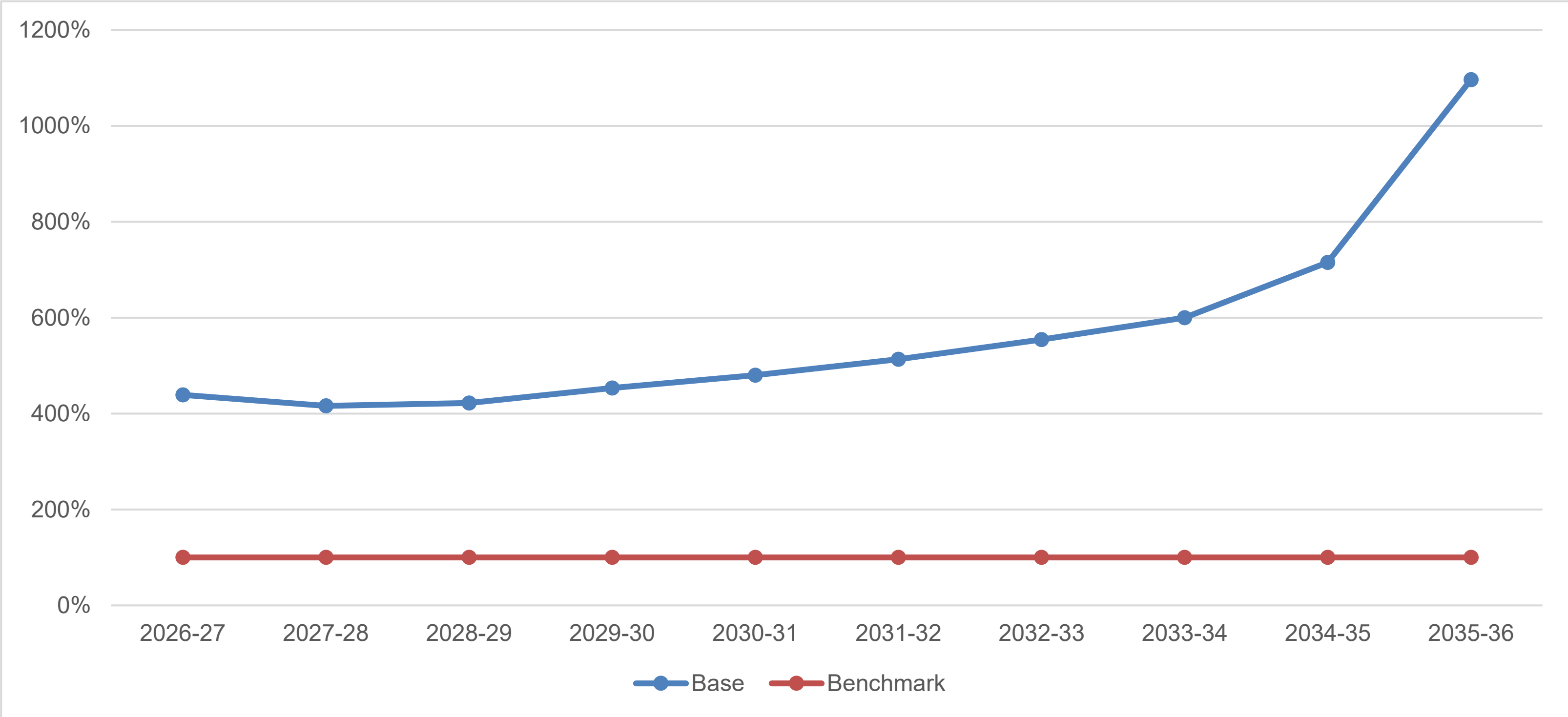
9.9 Current Ratio

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

<u>Current Assets</u>
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%



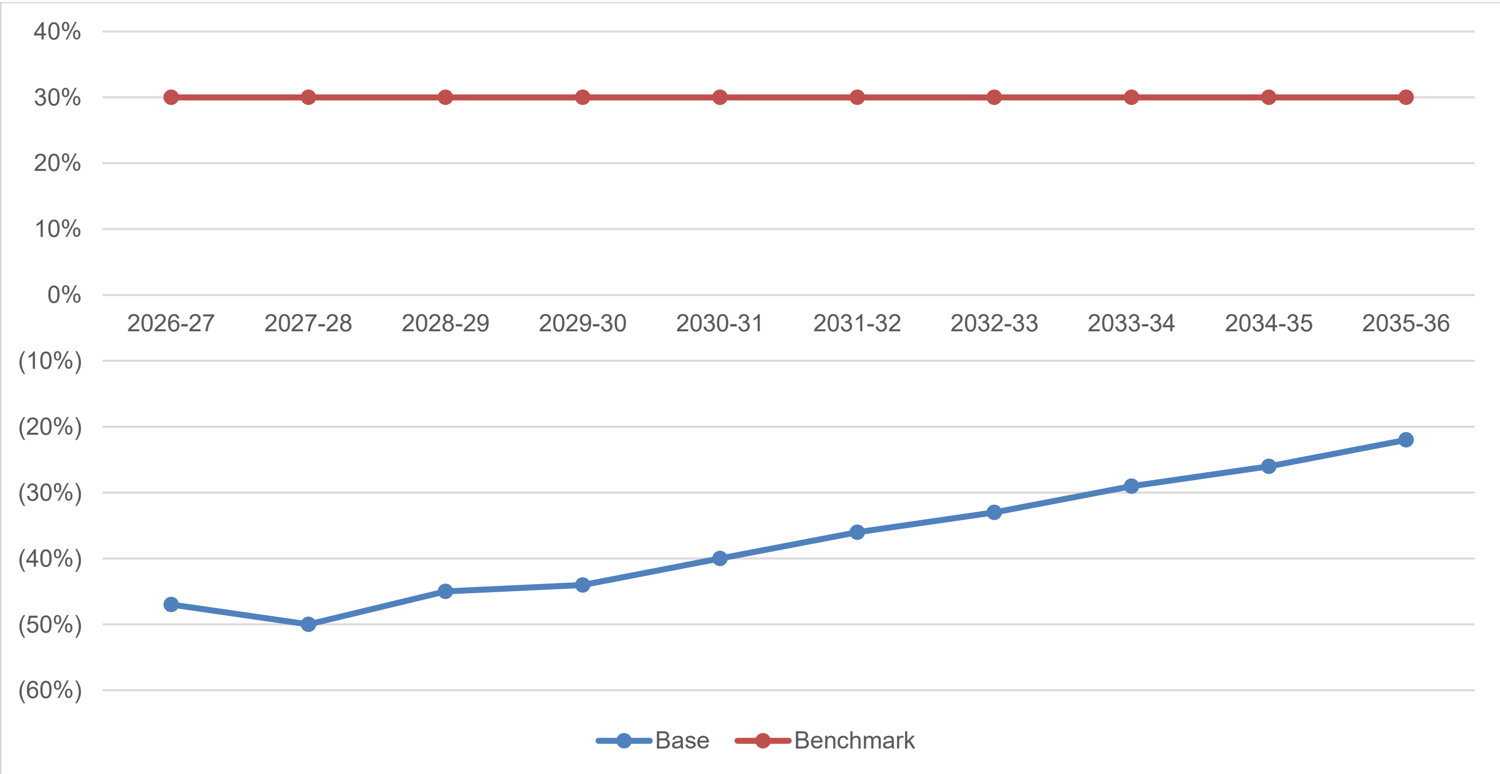
9.10 Net Financial Liability Ratio

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

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

Target – greater than or equal to 30%

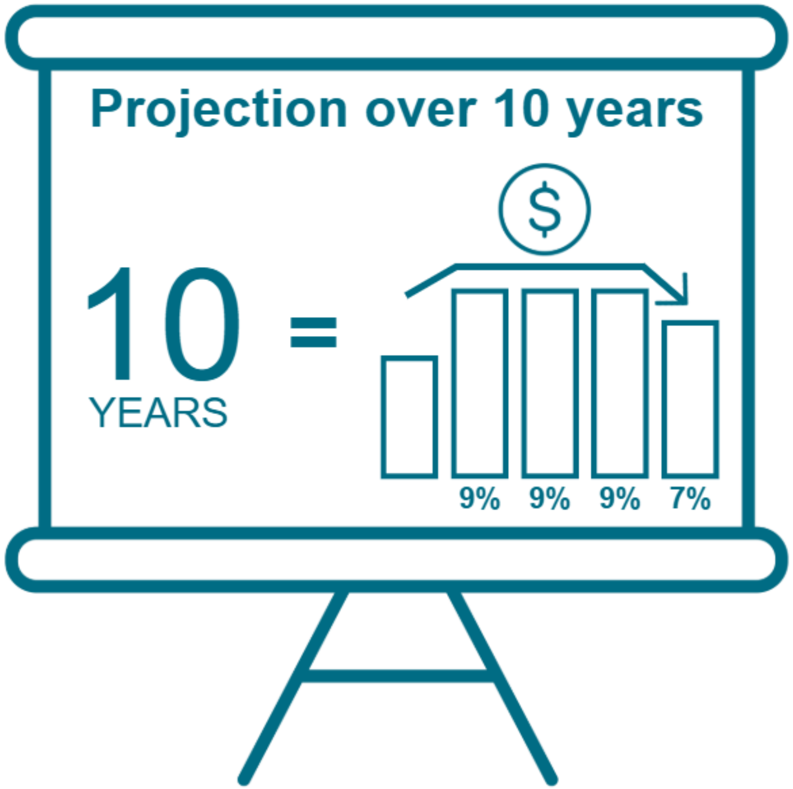
FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	(21%)	(47%)	(50%)	(45%)	(44%)	(40%)	(36%)	(33%)	(29%)	(26%)	(22%)



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 issues[4] 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 $582k over the 10 year forecast period.

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

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

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

The Statements are supported by schedules for:

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

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

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)	(254,562)	(244,502)
Governance	(399,613)	(401,953)	(421,829)	(426,759)	(448,213)	(454,584)	(477,583)	(485,212)	(509,890)	(519,257)
Law, Order, Public Safety	(655,963)	(677,686)	(700,919)	(725,644)	(751,261)	(779,083)	(808,479)	(839,072)	(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)	(194,025)	(202,315)	(210,750)
Housing	(245,402)	(257,862)	(273,505)	(274,122)	(280,151)	(291,211)	(303,285)	(315,774)	(328,844)	(341,274)
Community Amenities	(571,008)	(590,805)	(613,759)	(631,092)	(653,098)	(676,696)	(701,410)	(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)	(6,664,731)	(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	8,584,889	9,206,734	9,883,884	10,619,662	11,439,832
Governance	824	849	874	900	927	955	984	1,014	1,044	1,075
Law, Order, Public Safety	144,767	149,111	153,585	182,405	187,150	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	132,428	136,400	139,447	142,587	145,820	149,151
Community Amenities	267,610	275,638	283,907	292,424	301,197	310,234	319,542	329,128	339,001	349,171
Recreation and Culture	69,718	71,809	73,962	76,182	78,468	80,822	83,246	85,743	88,314	90,964
Transport	286,934	290,471	294,064	297,713	301,420	305,186	309,012	312,900	316,850	320,864
Economic Services	148,053	152,497	157,073	161,785	166,638	171,636	176,785	182,089	187,551	193,179
Other Property & 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	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Economic Services	0	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	1,858,026	1,900,097	1,900,097	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814
PROFIT/(LOSS) ON SALE OF ASSETS										
Transport Profit										
Transport Loss	0	0	0	0	0	0	0	0	0	0
Total Profit(Loss)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME	**(1,754,831)**	**(1,906,399)**	**(1,691,167)**	**(1,692,648)**	**(1,506,616)**	**(1,267,436)**	**(1,088,185)**	**(859,134)**	**(636,960)**	**(230,143)**

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	7,521,954	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	219,832	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	2,191,479	2,254,798	2,322,669
Other Income	665,125	78,508	80,862	83,287	85,786	88,359	91,010	93,741	96,553	99,450
	9,136,176	**8,883,909**	**9,362,826**	**9,913,067**	**10,507,827**	**11,148,957**	**11,843,045**	**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)	(5,352,919)	(5,586,679)	(5,842,559)	(6,110,390)
Materials & Contracts	(2,537,296)	(2,254,435)	(2,268,083)	(2,341,108)	(2,434,954)	(2,452,356)	(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)	(366,722)	(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)	(69,692)	(62,900)	(55,739)	(48,188)
Insurances	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,365)	(551,438)	(590,040)	(631,345)	(675,543)
Other Expenditure	(310,059)	(302,272)	(309,496)	(316,961)	(324,619)	(332,466)	(340,398)	(348,463)	(356,611)	(364,828)
	(12,748,933)	**(12,690,305)**	**(12,953,990)**	**(13,337,429)**	**(13,746,157)**	**(14,148,107)**	**(14,662,944)**	**(15,182,921)**	**(15,770,505)**	**(16,262,656)**
NET RESULT	**(3,612,757)**	**(3,806,396)**	**(3,591,164)**	**(3,424,362)**	**(3,238,330)**	**(2,999,150)**	**(2,819,899)**	**(2,590,848)**	**(2,368,674)**	**(1,961,857)**
NON-OPERATING REVENUE										
Non-Operating Grants & subsidies	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Profit on Asset Disposals	0	0	0	0	0	0	0	0	0	0
Loss on Asset Disposals	0	0	0	0	0	0	0	0	0	0
	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
TOTAL COMPREHENSIVE INCOME	**(1,754,831)**	**(1,906,399)**	**(1,691,167)**	**(1,692,648)**	**(1,506,616)**	**(1,267,436)**	**(1,088,185)**	**(859,134)**	**(636,960)**	**(230,143)**

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**	**6,254,029**	**7,516,760**	**9,912,801**
Non-current assets										
Trade and other receivables	70,717	70,717.00	70,717	70,717	70,717	70,717	70,717	70,717	70,717	70,717
Other Financial Assets	79,619	79,619.00	79,619	79,619	79,619	79,619	79,619	79,619	79,619	79,619
Property, plant and equipment	35,365,104	34,584,863.00	33,748,665	32,920,799	32,360,728	32,024,965	31,863,903	31,873,730	31,461,312	30,301,697
Infrastructure	125,110,149	124,150,334.00	123,166,136	121,917,761	120,607,657	119,256,578	117,802,472	116,346,809	114,786,120	113,241,690
RoU Assets	28,024	22,125.00	16,226	10,327	4,428	0	0	0	0	0
Total non-current assets	**160,653,613**	**158,907,658.00**	**157,081,363**	**154,999,223**	**153,123,149**	**151,431,879**	**149,816,711**	**148,370,875**	**146,397,768**	**143,693,723**
Total assets	**165,041,898**	**163,087,981.04**	**161,346,135**	**159,599,454**	**158,035,239**	**156,706,557**	**155,553,257**	**154,624,904**	**153,914,528**	**153,606,524**
Current liabilities										
Trade and other payables	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156
Capital Grant Liabilities	0	0	0	0	0	0	0	0	0	0
Interest-bearing loans and borrowings	95,793	101,005	106,500	112,294	118,403	124,844	131,636	138,797	146,348	0
Provisions	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149
Total current liabilities	**1,000,098**	**1,005,310**	**1,010,805**	**1,016,599**	**1,022,708**	**1,029,149**	**1,035,941**	**1,043,102**	**1,050,653**	**904,305**
Non-current liabilities										
Interest-bearing loans and borrowings	1,780,155	1,679,150	1,572,650	1,460,356	1,341,953	1,217,109	1,085,473	946,676	800,328	800,328
Provisions	148,719	196,994	247,320	299,786	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	52,210,401	50,182,293	48,363,813	46,733,782	45,183,728	43,807,114	41,907,424	39,281,247
Asset revaluation reserve	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675
Other reserves	3,022,799	2,814,837	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281	8,547,315
Total equity	**162,112,926**	**160,206,527**	**158,515,360**	**156,822,712**	**155,316,096**	**154,048,660**	**152,960,475**	**152,101,341**	**151,464,380**	**151,234,237**

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)	(859,134)	(636,960)	(230,143)
Tfr Prior Yr Increment to Retained Surplus										
Transfer from /(to) reserves	27,781	207,962	(84,447)	(335,460)	(311,864)	(362,595)	(461,869)	(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 revalution of N/C Assets	0	0	0	0	0	0	0	0	0	0
Tfr Prior Yr Increment to Retained Surplus	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**	**103,405,675**
Total Equity	**162,112,926**	**160,206,527**	**158,515,360**	**156,822,712**	**155,316,096**	**154,048,660**	**152,960,475**	**152,101,341**	**151,464,380**	**151,234,237**

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)	(5,524,263)	(5,777,178)	(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)	(366,722)	(392,392)	(419,860)
Insurance	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,365)	(551,438)	(590,040)	(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)**	**(9,133,009)**	**(9,497,631)**	**(9,925,979)**	**(10,321,586)**
REVENUE										
Rates	4,214,368	4,484,739	4,888,445	5,328,485	5,808,128	6,330,939	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	2,466,646	2,515,254	2,565,067	2,616,117	2,668,440
Fees and Charges	1,766,767	1,820,849	1,873,874	1,952,702	2,008,958	2,067,914	2,130,005	2,191,479	2,254,798	2,322,669
Interest Received	295,216	179,384	173,147	175,679	185,746	195,099	205,973	219,832	235,353	273,240
Goods & Services Tax	0	0	0	0	0	0	0	0	0	0
Other	665,125	78,508	80,862	83,287	85,786	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)	(151,485)	(576,000)	(198,070)	(186,000)	(30,000)	(50,000)	(25,000)
Payment for Purchase of Plant and Equipment	(160,000)	(450,000)	0	(248,000)	0	(731,000)	(1,244,000)	(1,280,000)	(1,480,000)	(537,000)
Payment for Purchase of Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
Payment for Infrastructure Assets- Roads	(2,785,250)	(2,833,981)	(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)	(45,760)	(37,440)	(50,000)	0	(52,000)	0	(70,000)
Payment for Infrastructure Assets- Drainage	0	0	(43,160)	0	0	0	0	0	0	0
Payment for Infrastructure Assets - Recreation	0	0	(15,000)	0	0	0	0	0	0	0
Payment for Infrastructure Assets - Other	(50,000)	(10,000)	(100,000)	(40,000)	(60,000)	0	0	(500,000)	(20,000)	0
Receipts										
Proceeds from Sale of Assets	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)**	**(1,359,199)**	**(1,343,298)**	**(1,328,569)**	**(1,600,764)**	**(1,899,394)**	**(2,123,324)**	**(2,445,324)**	**(2,074,324)**	**(1,436,824)**
Cash flows from Financing Activities										
Loan Repayments -Principal	(90,851)	(95,793)	(101,005)	(106,500)	(112,294)	(118,403)	(124,844)	(131,636)	(138,797)	(146,348)
Lease Liabilities - Principal	0	0	0	0	0	0	0	0	0	0
Proceeds from New Debentures	0	0	0	0	0	0	0	0	0	0
Net cash flows from financing activities	**(90,851)**	**(95,793)**	**(101,005)**	**(106,500)**	**(112,294)**	**(118,403)**	**(124,844)**	**(131,636)**	**(138,797)**	**(146,348)**
Net (decrease)/increase in cash held	**72,218**	**(207,962)**	**84,449**	**335,458**	**311,859**	**362,588**	**461,868**	**517,482**	**1,262,731**	**2,396,041**
Cash at the Beginning of Reporting Period	**3,145,744**	**3,217,962**	**3,010,000**	**3,094,449**	**3,429,908**	**3,741,767**	**4,104,355**	**4,566,223**	**5,083,706**	**6,346,437**
Cash at the End of Reporting Period	**3,217,962**	**3,010,000**	**3,094,449**	**3,429,908**	**3,741,767**	**4,104,355**	**4,566,223**	**5,083,706**	**6,346,437**	**8,742,478**

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	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	2,191,479	2,254,798	2,322,669
Other Income	665,125	78,508	80,862	83,287	85,786	88,359	91,010	93,741	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**	**5,069,239**	**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)	(5,352,919)	(5,586,679)	(5,842,559)	(6,110,390)
Materials & Contracts	(2,537,296)	(2,254,435)	(2,268,083)	(2,341,108)	(2,434,954)	(2,452,356)	(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)	(366,722)	(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)	(69,692)	(62,900)	(55,739)	(48,188)
Insurances	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,365)	(551,438)	(590,040)	(631,345)	(675,543)
Other Expenditure	(310,059)	(302,272)	(309,496)	(316,961)	(324,619)	(332,466)	(340,398)	(348,463)	(356,611)	(364,828)
TOTAL EXPENSES	**(12,748,933)**	**(12,690,305)**	**(12,953,990)**	**(13,337,429)**	**(13,746,157)**	**(14,148,107)**	**(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	54,695	57,157	59,729	62,416	65,381	68,487
Depreciation Written Back	4,918,231	5,005,151	5,069,590	5,142,423	5,208,552	5,322,378	5,470,206	5,622,874	5,779,145	5,872,583
Sub Total	4,964,650	5,053,426	5,119,916	5,194,889	5,263,247	5,379,535	5,529,935	5,685,290	5,844,526	5,941,070
INVESTING ACTIVITIES										
Purchase Land										
Purchase Buildings	(252,500)	(67,215)	(227,814)	(151,485)	(576,000)	(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)	(2,827,321)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)
Infrastructure Assets - Footpaths	(32,000)	(48,000)	(30,000)	(45,760)	(37,440)	(50,000)	0	(52,000)	0	(70,000)
Infrastructure Assets - Aerodromes	0	0	0	0	0	(143,000)	0	0	0	0
Infrastructure Assets - Drainage	0	0	(43,160)	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	0	0	0	0	0	0	0	0	0	0
Infrastructure Assets - Recreation	0	0	(15,000)	0	0	0	0	0	0	0
Infrastructure Assets - Other	(50,000)	(10,000)	(100,000)	(40,000)	(60,000)	0	0	(500,000)	(20,000)	0
Proceeds from Sale of Assets	133,000	150,000	0	84,000	0	150,000	234,000	344,000	403,000	122,500
Contributions for the Development of Assets	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Amount Attributable to Investing Activities	**(1,288,824)**	**(1,359,199)**	**(1,343,298)**	**(1,328,569)**	**(1,600,764)**	**(1,899,394)**	**(2,123,324)**	**(2,445,324)**	**(2,074,324)**	**(1,436,824)**
FINANCING ACTIVITIES										
Repayment of Debt - Loan Principal	(90,851)	(95,793)	(101,005)	(106,500)	(112,294)	(118,403)	(124,844)	(131,636)	(138,797)	(146,348)
Transfer to Reserves	(112,219)	(102,887)	(84,447)	(370,979)	(311,864)	(362,595)	(461,869)	(517,480)	(1,262,729)	(2,396,034)
Transfers From Reserves	140,000	310,849	0	35,519	0	0	0	0	0	0
Amount Attributable to Financing Activities	**(63,070)**	**112,169**	**(185,452)**	**(441,960)**	**(424,158)**	**(480,998)**	**(586,713)**	**(649,116)**	**(1,401,526)**	**(2,542,382)**
FUNDING SOURCES										
Loans	0	0	0	0	0	0	0	0	0	0
Opening Surplus/ (Deficit)	0	0	0	0	0	0	0	0	0	0
Closing (Surplus)/Deficit	0	0	0	0	0	0	0	0	0	0
TO BE MADE UP FROM GENERAL RATES	**(4,115,249)**	**(4,485,619)**	**(4,889,323)**	**(5,329,367)**	**(5,809,013)**	**(6,331,826)**	**(6,901,684)**	**(7,522,832)**	**(8,199,888)**	**(8,937,873)**

APPENDIX 2
BASE CASE SCENARIO MODEL
CAPITAL WORKS PROGRAM

CAPITAL WORKS PROGRAM – LAND & BUILDINGS

CAPITAL WORKS PROGRAM - LAND & BUILDINGS											
	BUDGET	PROPOSED ESTIMATES									
LAND AND BUILDINGS ITEM DESCRIPTION	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	25,000	0	0	0	0
Education & Welfare											
CRC Building Renewal Works	25,000	0	0	0	50,000	50,000	0	0	0	0	0
Housing											
1 Rogers Avenue Renewal Works	0	0	0	10,000	0	0	40,000	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	96,000	0	0	0	0	0
Independent Living Units Development	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	9,536	0	0	0	0	0	0	0
Museum Building Renewal Works	33,660	140,000	0	6,140	0	0	0	0	0	50,000	0
Craft Hut Renewal Works	0	0	0	19,188	0	0	0	0	0	0	0
Tennis club Buildiing Renewal Works	50,000	0	0	7,824	0	50,000	0	0	0	0	0
Football Changerooms Renewal Works	0	0	0	8,991	0	0	0	0	0	0	0
Squash Courts Renewal Works	0	0	9,215	5,646	0	0	0	0	0	0	0
Basketball Shed Renewal Works	0	0	0	25,164	0	0	0	0	0	0	0
Pistol Club Renewal Works	0	0	0	10,706	0	0	0	0	0	0	0
Transport											
Depot Buildings Renewal Works	0	0	0	16,180	26,485	0	0	0	0	0	0
Economic Services											
Flaxmill Scrutching Shed Renewal Works	0	0	0	20,160	0	0	0	0	0	0	0
Flaxmill Storage Shed Renewal Works	13,770	0	0	0	0	0	0	0	0	0	0
Flaxmill Cottage and Camp Kitchen Renewal Works	0	5,000	0	0	0	70,000	10,000	0	0	0	0
Visitors Centre Renewal Works	0	0	0	13,559	0	0	0	0	0	0	0
Other Property & Services											
Administration Building Renewal Works	0	50,000	0	13,070	0	0	43,070	50,000	30,000	0	0
Rylington Park House	0	7,500	0	5,297	0	0	0	0	0	0	0
TOTAL EXPENDITURE	5,373,516	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 CAPITAL WORKS PROGRAM - LAND & BUILDING FUNDING SOURCES											
	BUDGET	PROPOSED REVENUE									
LAND & BUILDINGS FUNDING SOURCES	**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	186,000	30,000	50,000	25,000
TOTAL FUNDING	**5,373,516**	**252,500**	**67,215**	**227,814**	**151,485**	**576,000**	**198,070**	**186,000**	**30,000**	**50,000**	**25,000**

CAPITAL WORKS PROGRAM – PLANT & EQUIPMENT

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 CAPITAL WORKS PROGRAM - PLANT & EQUIPMENT											
	BUDGET	PROPOSED ESTIMATES									
PLANT & EQUIPMENT ITEM DESCRIPTION	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Recreation & Culture											
Ride on Mower	60,000	0	0	0	0	0	0	0	0	0	0
Mounted Side by Side Spray Unit	60,000	0	0	0	0	0	0	0	0	0	88,000
Mower	0	60,000	0	0	0	0	0	0	0	0	0
Utility Replacement P238	0	50,000	0	0	0	0	0	0	0	0	65,000
Utility Tip Tray Replacement	0	0	0	0	0	0	70,000	0	0	0	0
Toro Mower P228	0	0	0	0	0	0	0	30,000	0	0	0
Toro Mower P230	0	0	0	0	0	0	0	0	22,000	0	0
Transport											
Replace Utility 1IGE220	0	0	0	0	0	0	76,000	0	0	0	0
Replace Utility P250	0	0	0	0	0	0	0	0	0	60,000	0
Replace Utility P193	0	0	0	0	0	0	0	0	0	60,000	0
Replace Utility BU031	0	50,000	0	0	0	0	0	0	0	0	0
Replace Utility 1ISP395	0	0	0	0	73,000	0	0	0	0	0	0
Replace Utility BU25237	0	0	0	0	75,000	0	0	0	0	0	0
Replace Utility BU25244	0	0	0	0	0	0	70,000	0	0	0	10,000
Replace Utility 1HGZ104	0	0	0	0	0	0	0	70,000	0	0	0
Replace Utility 1HGZ119	0	0	0	0	0	0	0	0	58,000	0	0
Replace Loader BU25321	135,000	0	0	0	0	0	0	0	320,000	0	0
Replace Mini Excavator	75,000	0	0	0	0	0	0	0	0	0	99,000
Replace Multi Tyred Roller P235	240,000	0	0	0	0	0	0	0	0	225,000	0
Replace Utility BU25464	60,000	0	0	0	0	0	0	0	60,000	0	0
Replace Utility P206	65,000	0	0	0	0	0	0	0	0	0	0
Replace Grader BU25029	0	0	450,000	0	0	0	0	0	0	0	0
Replace Prime Mover BU25256	0	0	0	0	0	0	300,000	0	0	0	0
Replace Drum Roller 1HQR824	0	0	0	0	0	0	215,000	0	0	0	0
Replace Prime Mover BU25334	0	0	0	0	0	0	0	280,000	0	0	0
Replace 4T truck BU25108	0	0	0	0	0	0	0	150,000	0	0	0
Replace 20T Excavator	0	0	0	0	0	0	0	120,000	0	0	0
Replace Track Loader	0	0	0	0	0	0	0	184,000	0	0	0
Replace Tractor BU6973	0	0	0	0	0	0	0	60,000	0	0	0
Replace Water Truck BU171	0	0	0	0	0	0	0	250,000	0	0	0
Replace Side Tipping Trailer BU7258	0	0	0	0	0	0	0	50,000	0	0	0
Replace Side Tipping Trailer 1TUW752	0	0	0	0	0	0	0	50,000	0	0	0
Replace Forklift P242	0	0	0	0	0	0	0	0	50,000	0	0
Replace Tip Truck P195	0	0	0	0	0	0	0	0	200,000	0	0
Replace Grader BU25655	0	0	0	0	0	0	0	0	450,000	0	0
Replace Truck BU25123	0	0	0	0	0	0	0	0	0	150,000	0
Replace wheel Lader P243	0	0	0	0	0	0	0	0	0	385,000	0
Replace Grader BU5363	0	0	0	0	0	0	0	0	0	480,000	0
Replace 4.5T Truck P246	0	0	0	0	0	0	0	0	0	120,000	0
Replace Backhoe BU25126	0	0	0	0	0	0	0	0	0	0	175,000
Other Property & Services											
Replace Cleaner Van	45,000	0	0	0	0	0	0	0	60,000	0	0
Replace ATV Sprayer	5,100	0	0	0	0	0	0	0	0	0	0
Replace Admin Vehicle	0	0	0	0	100,000	0	0	0	0	0	100,000
Replace Admin Vehicle P248	0	0	0	0	0	0	0	0	60,000	0	0
TOTAL EXPENDITURE	**745,100**	**160,000**	**450,000**	**0**	**248,000**	**0**	**731,000**	**1,244,000**	**1,280,000**	**1,480,000**	**537,000**

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 CAPITAL WORKS PROGRAM - PLANT & EQUIPMENT FUNDING SOURCES											
	BUDGET	PROPOSED REVENUE									
PLANT & EQUIPMENT FUNDING SOURCES	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	344,000	403,000	122,500
Plant Reserve Fund Transfers	0	0	0	0	0	0	0	0	0	0	0
Municipal Funds	716,600	27,000	300,000	0	164,000	0	581,000	1,010,000	936,000	1,077,000	414,500
TOTAL FUNDING	**745,100**	**160,000**	**450,000**	**0**	**248,000**	**0**	**731,000**	**1,244,000**	**1,280,000**	**1,480,000**	**537,000**

CAPITAL WORKS PROGRAM – ROAD INFRASTRUCTURE

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 CAPITAL WORKS PROGRAM - ROAD INFRASTRUCTURE											
	BUDGET	PROPOSED ESTIMATES									
ROADS ITEM DESCRIPTION	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 Gradinig	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											
	BUDGET	PROPOSED REVENUE									
ROADS & BRIDGES FUNDING SOURCES	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
Municpal Funds	1,092,398	927,324	933,984	927,324	927,324	927,324	927,324	927,324	927,324	927,324	927,324
TOTAL FUNDING	**2,550,526**	**2,785,250**	**2,833,981**	**2,827,321**	**2,659,038**	**2,659,038**	**2,659,038**	**2,659,038**	**2,659,038**	**2,659,038**	**2,659,038**

CAPITAL WORKS PROGRAM – FOOTPATHS INFRASTRUCTURE

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026-27 to 2035-36 CAPITAL WORKS PROGRAM - FOOTPATHS INFRASTRUCTURE											
	BUDGET	PROPOSED ESTIMATES									
FOOTPATHS ITEM DESCRIPTION	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											
	BUDGET	PROPOSED REVENUE									
FOOTPATHS FUNDING SOURCES	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											
	BUDGET	PROPOSED ESTIMATES									
AIRSTRIP ITEM DESCRIPTION	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											
	BUDGET	PROPOSED REVENUE									
AIRSTRIP FUNDING SOURCES	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											
	BUDGET	PROPOSED ESTIMATES									
DRAINAGE ITEM DESCRIPTION	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											
	BUDGET	PROPOSED REVENUE									
DRAINAGE FUNDING SOURCES	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											
	BUDGET	PROPOSED ESTIMATES									
PARKS & RESERVES ITEM DESCRIPTION	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											
	BUDGET	PROPOSED REVENUE									
OTHER FUNDING SOURCES	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											
	BUDGET	PROPOSED ESTIMATES									
OTHER ITEM DESCRIPTION	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 Returf	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											
	BUDGET	PROPOSED REVENUE									
OTHER FUNDING SOURCES	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**

APPENDIX 3
BASE CASE SCENARIO MODEL
CASH RESERVES

LEAVE RESERVE

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

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	38,613	39,771	40,964	42,193	53,459	65,063	72,015	79,175	86,550	94,147
Transfer from Accumulated Surplus										
- Interest Earned	1,158	1,193	1,229	1,266	1,604	1,952	2,160	2,375	2,597	2,824
- Other Transfers	0	0	0	10,000	10,000	5,000	5,000	5,000	5,000	30,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	**39,771**	**40,964**	**42,193**	**53,459**	**65,063**	**72,015**	**79,175**	**86,550**	**94,147**	**126,971**

PLANT REPLACEMENT RESERVE

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

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

BUILDING RESERVE

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

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	510,524	385,840	386,566	398,163	469,589	542,495	615,966	758,041	875,782	1,247,131
Transfer from Accumulated Surplus										
- Interest Earned	15,316	11,575	11,597	11,945	14,088	16,275	18,479	22,741	26,273	37,414
- Other Transfers	0	0	0	95,000	58,818	57,196	123,596	95,000	345,076	600,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	(140,000)	(10,849)	0	(35,519)	0	0	0	0	0	0
CLOSING BALANCE	**385,840**	**386,566**	**398,163**	**469,589**	**542,495**	**615,966**	**758,041**	**875,782**	**1,247,131**	**1,884,545**

COMMUNITY HOUSING RESERVE

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

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

EMERGENCY RESERVE

Purpose - to be used to fund emergency situations outside working hours for example, trees on roads, minor flooding, car accidents and supply of services and materials 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	130,000	500,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	**118,221**	**121,768**	**125,421**	**159,184**	**193,960**	**229,779**	**266,672**	**304,672**	**443,812**	**957,126**

AGED ACCOMMODATION RESERVE

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

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	37,447	38,570	39,727	40,919	42,147	43,411	44,713	46,054	47,436	48,859
Transfer from Accumulated Surplus										
- Interest Earned	1,123	1,157	1,192	1,228	1,264	1,302	1,341	1,382	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	36,106	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**	**36,106**	**42,189**	**48,455**	**54,909**	**61,556**	**68,403**	**75,455**	**177,719**

IT/OFFICE EQUIPMENT RESERVE

Purpose - to be used to fund future IT requirements.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	178,404	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**

CIVIC RECEPTIONS RESERVE

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

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

UNSPENT GRANTS RESERVE

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

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	92	95	98	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	267,049	275,060	283,312	291,811	300,565	309,582	318,869	328,435	338,288	348,437
Transfer from Accumulated Surplus										
- Interest Earned	8,011	8,252	8,499	8,754	9,017	9,287	9,566	9,853	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**

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	285,940	334,518	364,554	425,491	488,256	552,904	619,491
Transfer from Accumulated Surplus										
- Interest Earned	7,850	8,086	8,328	8,578	10,036	10,937	12,765	14,648	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**	**285,940**	**334,518**	**364,554**	**425,491**	**488,256**	**552,904**	**619,491**	**688,076**

RYLINGTON PARK SCHOLARSHIP RESERVE

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

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	13,474	13,878	14,294	14,723	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	788	1,051	1,083	1,355	1,396
- Other Transfers	0	8,000	0	8,000	0	8,000	0	8,000	0	8,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	**8,240**	**16,487**	**16,982**	**25,491**	**26,256**	**35,044**	**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	796	820	1,594	2,392	3,214	4,060	4,932	5,830
- Other Transfers	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	50,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	**25,750**	**26,523**	**27,319**	**53,139**	**79,733**	**107,125**	**135,339**	**164,399**	**194,331**	**250,161**

RECRUITMENT RESERVE

Purpose - to be used to fund 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

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						0
Evacuation Centre	119	1,875,949		98,743	95,793	1,780,156
		1,875,949	**0**	**98,743**	**95,793**	**1,780,156**

2028-29 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 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
						0
		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**

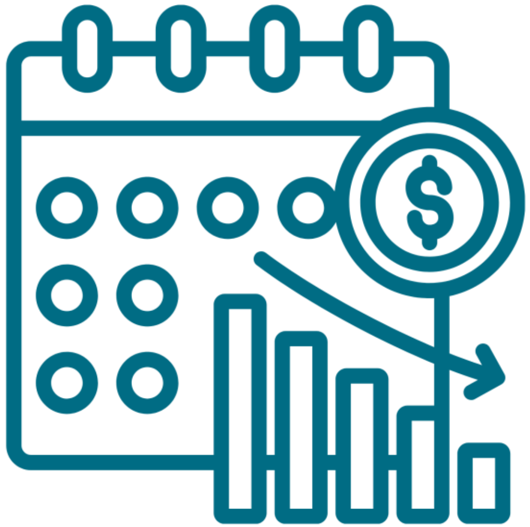
2032-33 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 1/07/2032	NEW LOANS 2032-33	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						
Evacuation Centre	119	1,341,954		69,692	124,844	1,217,110
		1,341,954	**0**	**69,692**	**124,844**	**1,217,110**

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	138,797	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	**0**	**48,188**	**146,348**	**800,329**

APPENDIX 5
BASE CASE SCENARIO MODEL DEPRECIATION SCHEDULES



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)	(507,665)	(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)	(14,196)	(160,497)	(916,607)	(179,139)	(5,899)	(4,918,231)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	**0**	**(2,080,606)**	**(98,275)**	**(3,208,480)**	**(899,423)**	**(32,831,737)**	**(521,861)**	**(3,045,450)**	**(52,553,371)**	**(651,843)**	**(30,965)**	**(95,922,011)**
Net Asset Values at the end of the year	**4,570,000**	**23,022,166**	**99,144**	**1,992,722**	**5,681,072**	**93,251,143**	**870,677**	**8,452,918**	**18,662,629**	**3,872,782**	**28,024**	**160,503,277**

SHIRE OF BOYUP BROOK 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	450,000	10,000	2,833,981	48,000	0	0	0	0	3,409,196
Assets Disposed during the year	0		0	(150,000)	0	0	0	0	0	0	0	(150,000)
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
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
Revaluation Increments/(decrements)	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**

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	11,498,368	71,216,000	4,524,625	58,989	259,684,484
Assets Acquired during the year	0	227,814	0	0	100,000	2,827,321	30,000	43,160	0	15,000	0	3,243,295
Assets Disposed during the year	0		0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	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)	(536,547)	(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
Revaluation Increments/(decrements)	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	248,000	40,000	2,659,038	45,760	0	0	0	0	3,144,283
Assets Disposed during the year	0	0	0	(84,000)	0	0	0	0	0	0	0	(84,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	**4,570,000**	**25,549,286**	**197,419**	**5,665,202**	**6,730,495**	**134,403,220**	**1,516,298**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**265,988,062**
Depreciation at the beginning of the year	0	(3,091,962)	(102,343)	(4,248,904)	(1,165,043)	(38,029,853)	(551,538)	(3,367,046)	(54,386,585)	(1,010,715)	(42,763)	(105,996,752)
Depreciation Expense Raised	0	(510,986)	(2,034)	(535,721)	(134,610)	(2,680,276)	(15,458)	(161,099)	(916,607)	(179,733)	(5,899)	(5,142,423)
Depreciation Expense Written Back on Disposals	0		0	0		0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0		0	0		0	0	0	0	0	0	0
Depreciation at the end of Year	**0**	**(3,602,948)**	**(104,377)**	**(4,784,625)**	**(1,299,653)**	**(40,710,129)**	**(566,996)**	**(3,528,145)**	**(55,303,192)**	**(1,190,448)**	**(48,662)**	**(111,139,175)**
Net Asset Values at the end of the year	**4,570,000**	**21,946,338**	**93,042**	**880,577**	**5,430,842**	**93,693,091**	**949,302**	**8,013,383**	**15,912,808**	**3,349,177**	**10,327**	**154,848,887**

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
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	**4,570,000**	**26,125,286**	**197,419**	**5,665,202**	**6,790,495**	**137,062,258**	**1,553,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**269,320,540**
Depreciation at the beginning of the year	0	(3,602,948)	(104,377)	(4,784,625)	(1,299,653)	(40,710,129)	(566,996)	(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)	(15,840)	(161,099)	(916,607)	(179,733)	(5,899)	(5,208,552)
Depreciation Expense Written Back on Disposals	0		0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	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	731,000	143,000	2,659,038	50,000	0	0	0	0	3,781,108
Assets Disposed during the year	0		0	(150,000)	0	0	0	0	0	0	0	(150,000)
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	**4,570,000**	**26,323,356**	**197,419**	**6,246,202**	**6,933,495**	**139,721,296**	**1,603,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**272,951,648**
Depreciation at the beginning of the year	0	(4,125,454)	(106,411)	(5,320,346)	(1,435,463)	(43,443,432)	(582,836)	(3,689,244)	(56,219,799)	(1,370,181)	(54,561)	(116,347,727)
Depreciation Expense Raised	0	(526,467)	(2,034)	(590,662)	(138,670)	(2,786,329)	(16,349)	(161,099)	(916,607)	(179,733)	(4,428)	(5,322,378)
Depreciation Expense Written Back on Disposals	0		0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	**0**	**(4,651,921)**	**(108,445)**	**(5,911,008)**	**(1,574,133)**	**(46,229,761)**	**(599,185)**	**(3,850,343)**	**(57,136,406)**	**(1,549,914)**	**(58,989)**	**(121,670,105)**
Net Asset Values at the end of the year	**4,570,000**	**21,671,435**	**88,974**	**335,194**	**5,359,362**	**93,491,535**	**1,004,553**	**7,691,185**	**14,079,594**	**2,989,711**	**0**	**151,281,543**

SHIRE OF BOYUP BROOK 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	(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
Asset Balance at the end of the year	**4,570,000**	**26,509,356**	**197,419**	**7,256,202**	**6,933,495**	**142,380,334**	**1,603,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**276,806,686**
Depreciation at the beginning of the year	0	(4,651,921)	(108,445)	(5,911,008)	(1,574,133)	(46,229,761)	(599,185)	(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)	(16,349)	(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
Revaluation Increments/(decrements)	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	1,280,000	500,000	2,659,038	52,000	0	0	0	0	4,521,038
Assets Disposed during the year	0		0	(344,000)	0	0	0	0	0	0	0	(344,000)
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	**4,570,000**	**26,539,356**	**197,419**	**8,192,202**	**7,433,495**	**145,039,372**	**1,655,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**280,983,724**
Depreciation at the beginning of the year	0	(5,182,108)	(110,479)	(6,597,179)	(1,712,803)	(49,069,117)	(615,534)	(4,011,442)	(58,053,013)	(1,729,647)	(58,989)	(127,140,311)
Depreciation Expense Raised	0	(530,787)	(2,034)	(774,682)	(148,670)	(2,892,383)	(16,879)	(161,099)	(916,607)	(179,733)	0	(5,622,874)
Depreciation Expense Written Back on Disposals	0		0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	**0**	**(5,712,895)**	**(112,513)**	**(7,371,861)**	**(1,861,473)**	**(51,961,500)**	**(632,413)**	**(4,172,541)**	**(58,969,620)**	**(1,909,380)**	**(58,989)**	**(132,763,185)**
Net Asset Values at the end of the year	**4,570,000**	**20,826,461**	**84,906**	**820,341**	**5,572,022**	**93,077,872**	**1,023,325**	**7,368,987**	**12,246,380**	**2,630,245**	**0**	**148,220,539**

SHIRE OF BOYUP BROOK 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	(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
Asset Balance at the end of the year	**4,570,000**	**26,589,356**	**197,419**	**9,269,202**	**7,453,495**	**147,698,410**	**1,655,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**284,789,762**
Depreciation at the beginning of the year	0	(5,712,895)	(112,513)	(7,371,861)	(1,861,473)	(51,961,500)	(632,413)	(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
Revaluation Increments/(decrements)	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	537,000	0	2,659,038	70,000	0	0	0	0	3,291,038
Assets Disposed during the year	0		0	(122,500)	0	0	0	0	0	0	0	(122,500)
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	**4,570,000**	**26,614,356**	**197,419**	**9,683,702**	**7,453,495**	**150,357,448**	**1,725,738**	**11,541,528**	**71,216,000**	**4,539,625**	**58,989**	**287,958,300**
Depreciation at the beginning of the year	0	(6,244,682)	(114,547)	(8,248,388)	(2,010,543)	(54,906,909)	(649,292)	(4,333,640)	(59,886,227)	(2,089,113)	(58,989)	(138,542,330)
Depreciation Expense Raised	0	(532,287)	(2,034)	(915,724)	(149,070)	(2,998,436)	(17,593)	(161,099)	(916,607)	(179,733)	0	(5,872,583)
Depreciation Expense Written Back on Disposals	0		0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0		0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	**0**	**(6,776,969)**	**(116,581)**	**(9,164,112)**	**(2,159,613)**	**(57,905,345)**	**(666,885)**	**(4,494,739)**	**(60,802,834)**	**(2,268,846)**	**(58,989)**	**(144,414,913)**
Net Asset Values at the end of the year	**4,570,000**	**19,837,387**	**80,838**	**519,590**	**5,293,882**	**92,452,103**	**1,058,853**	**7,046,789**	**10,413,166**	**2,270,779**	**0**	**143,543,387**

Attachment 10.4.3A

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

4.54.5 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 *Local Government Amendment Act 2024*	CM 26/04/096

End

SHIRE OF BOYUP BROOK

PUBLIC NOTICE

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

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 prepared 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 1200

Post

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

Document Control		
Previous Policy Reference	New	
Related Legislation	*Privacy and Responsible Information Sharing Act 2024*	
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 Guideline 18: Access and Correction of Personal Information*.

2. Scope

This Policy applies to all Shire staff, elected members 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	*Privacy and Responsible Information Sharing Act 2024*	
Related Documents	Policy C3 – Records Management	
Initial Adoption Resolution	25 June 2026	CM26/06/XXX
Amendment Record		
Nil		

End

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, elected members 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	*Privacy and Responsible Information Sharing Act 2024*	
Related Documents	Policy C3 – Records Management	
Initial Adoption Resolution	25 June 2026	CM26/06/XXX
Amendment Record		
Nil		

End

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, elected members, 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 1200

Post

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

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

End

Attachment 10.5.3A

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.

Attachment 10.5.5A

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 1995*.

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.

Shire of Boyup Brook
www.boyupbrook.wa.gov.au
Abel Street Boyup Brook WA 6244
PO Box 2 Boyup Brook WA 6244
☎ (08) 9765 1200
✉ shire@boyupbrook.wa.gov.au

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	

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)

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 ☑ No ☐
Signature	ETwigg			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			

SHIRE OF BOYUP BROOK

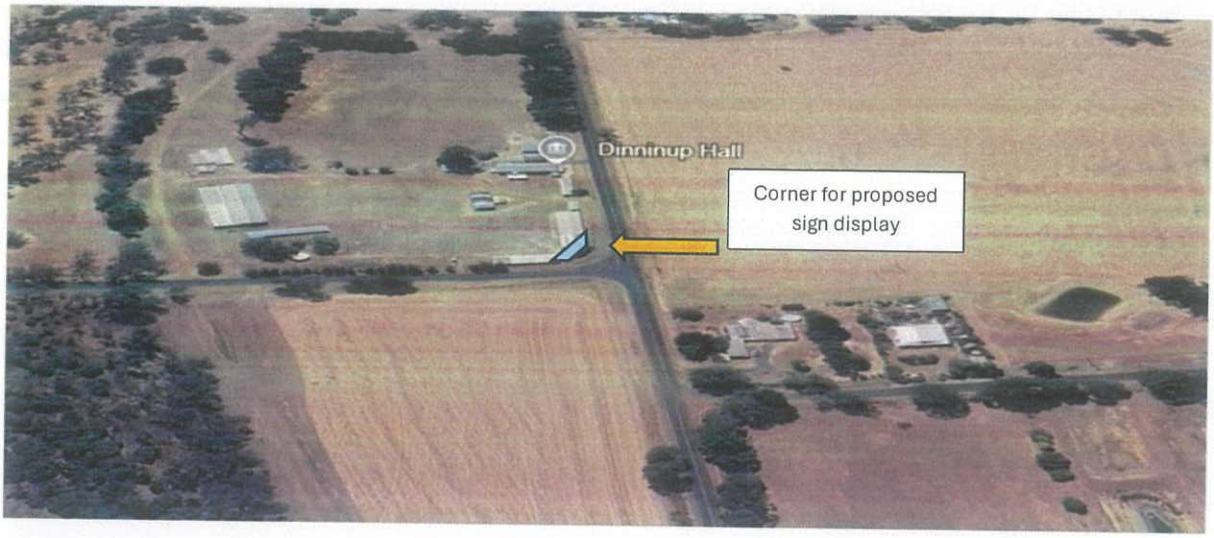
Shire of Boyup Brook
www.boyupbrook.wa.gov.au

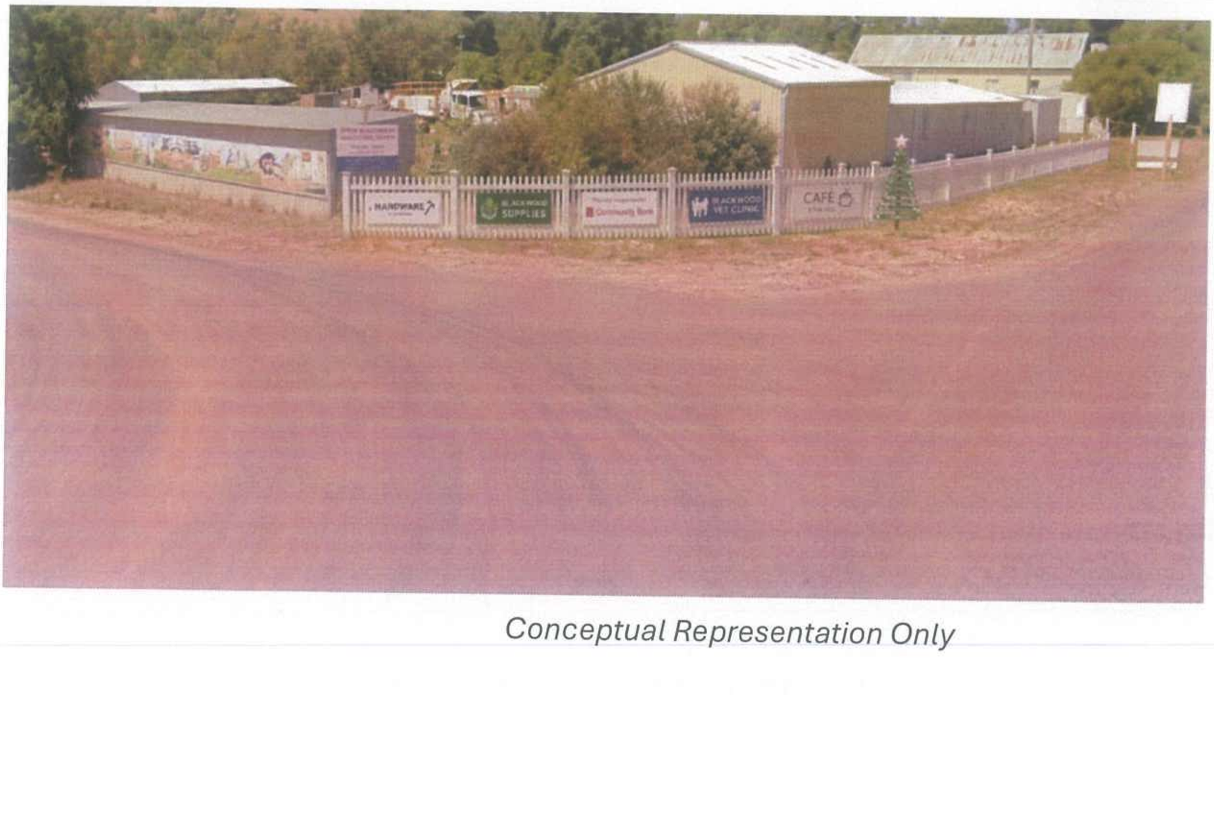
Abel Street Boyup Brook WA 6244
PO Box 2 Boyup Brook WA 6244

☎ (08) 9765 1200
shire@boyupbrook.wa.gov.au

Proposed Development				
Nature of development	Works ☐	Use ☐	Works & Use ☐	Signage ☒
Is an exemption from development claimed for part of the development?				Yes ☐ No ☐
If yes, is the exemption for	Works ☐	Use ☐		
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 uset				
COMMUNITY SHOWGROUND				
Approximate cost of proposed development				
$1000				
Estimated time of completion				
28th 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

Moved: B Hancock Seconded: D King

Committee Decision LEM 26/05/026

That the Committee:

1. **Accepts the LEMC 4th Quarter Agency Reports as presented in attachment 7A.**

CARRIED UNANIMOUSLY

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 area 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	*Follow up on proposed template update – update plan to reflect changes and present at next LEMC meeting.*
6.2 AWARE Grant Application	ESO	Ongoing	*Liaise with CEO regarding in-kind expenditure and quotes pre application.*
7.3 DPIRD – Fuel Supply Disruption effects on Farmers	ESO	Ongoing	*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.*
7.6 WA Country Health – Community Messaging	EHO	Ongoing	*Increasing joint messaging re: community health, hygiene and flu vaccination.*
11 Meeting Dates	ESO	Ongoing	*Investigate suitable regular time and dates for the LEMC meetings to lessen the clashes with other SW shires.*
Carried Over: Review Funding Opportunities	ESO	Ongoing	*Mobile or Fixed Generator for use at the Evacuation Centre/Sporting Complex upgrade.*

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

SHIRE OF BOYUP BROOK

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.

Leonard Long
Chief Executive Officer

Contents

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	-	1st 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 LGGS ESL 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 Minnawarra 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**

<u>COMMITTEE DECISION BFAC 26/06/002</u>

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**

<u>COMMITTEE DECISION BFAC 26/06/006</u>

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**

<u>COMMITTEE DECISION BFAC 26/06/007</u>

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**

<u>COMMITTEE DECISION BFAC 26/06/008</u>

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

<u>COMMITTEE DECISION BFAC 26/06/006</u>

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 defendable 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.

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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