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

Growing our community together

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Shire of Boyup Brook

Our Vision

Growing our community together

Our Shire will be:

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

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

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

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

Our Values

Proactive

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

Leadership & Teamwork

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

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Document Control

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

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

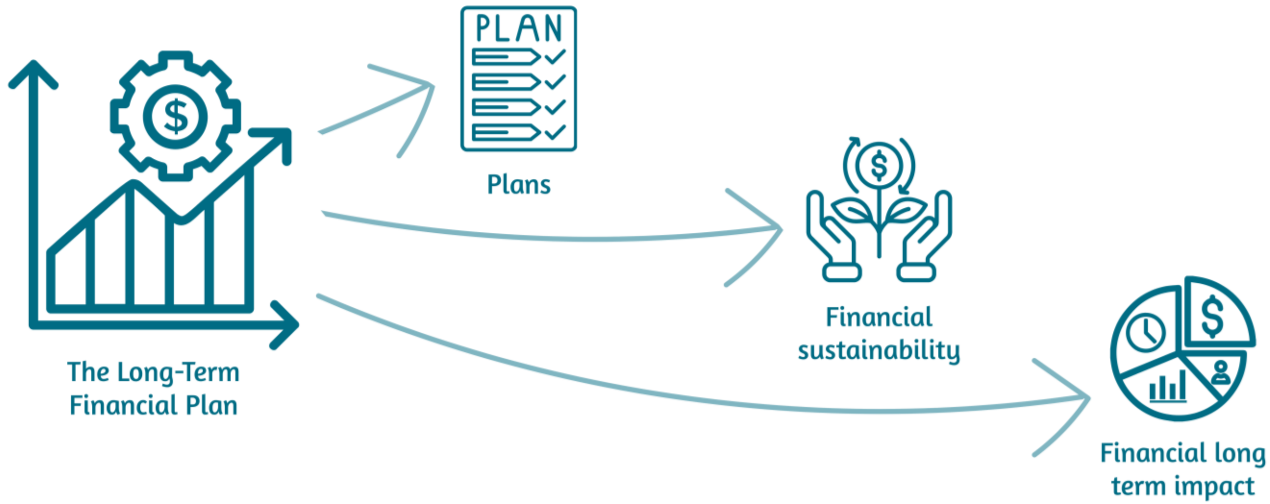
The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is a key component of Council's strategic planning framework. The LTFP is aligned with the Strategic Community Plan and Corporate Business Plan and provides the financial framework for the preparation of Council's Annual Budget.

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

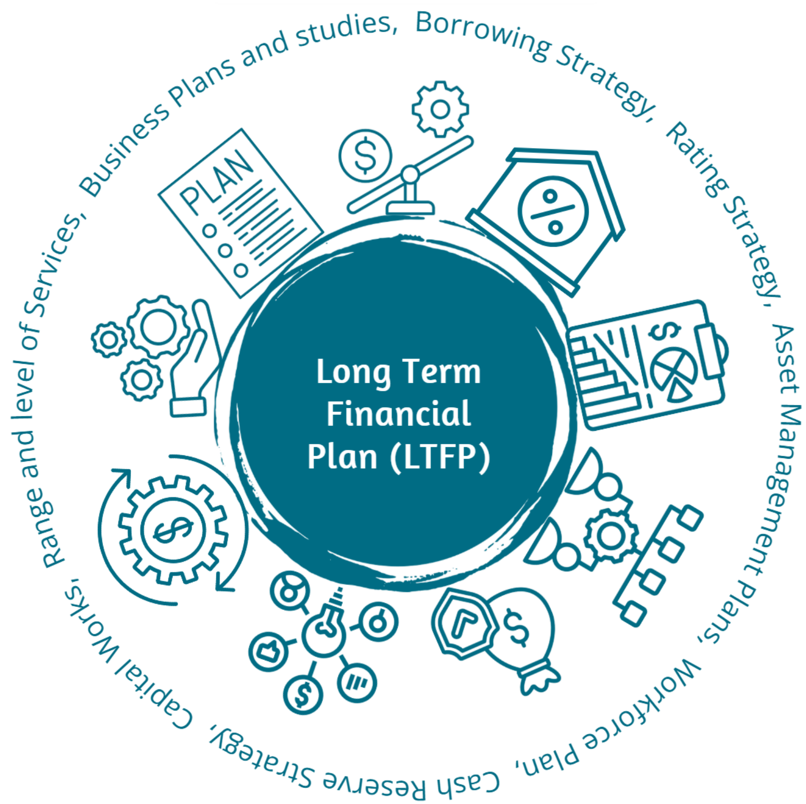
Natural Environment

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	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
	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	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 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 (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE / (REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS $	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING – NON-OPERATING
Other Health-Medical Service	Administration and operation of medical clinics including contributions, subsidies, donations etc. provision of medical services such as doctors.	D	LG	U	1,703,182 (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

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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

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		SF	SD	CA	NET COSTS $	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING – NON-OPERATING
Other Community Amenities	The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups. Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture. Where these facilities are provided in association with another program, e.g. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.	D	LG/ PO	UP	129,307 (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)

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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)

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		SF	SD	CA	NET COSTS $	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING – NON-OPERATING
Streets, Roads, Bridges, Depots-Maintenance	Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads. Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.	D	LG/ PO	S/F	6,133,558 (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)

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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	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
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**

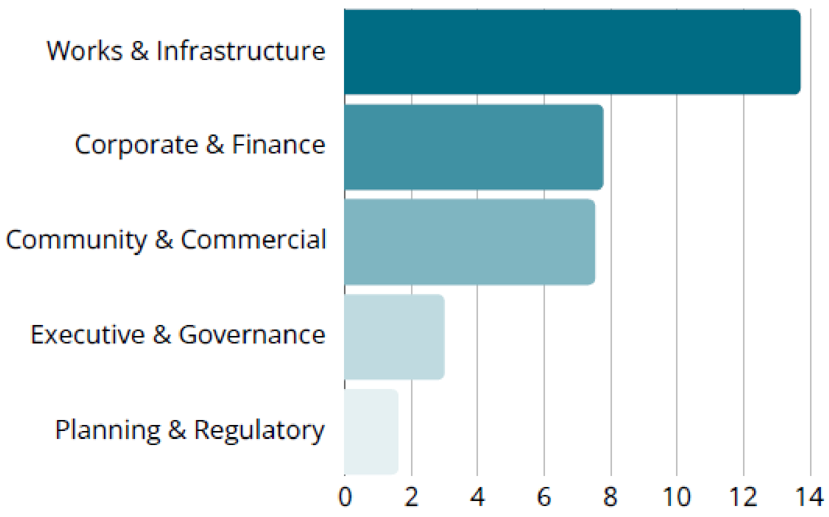
More comprehensive detail on the forecast capital works over the life of this plan is attached at Appendix “2”.

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

8.3.8 Asset Renewal Funding Levels

This Plan details that the Shire has a ten year estimated road asset renewal funding requirement of $8,479,985, or $847,998 per annum.

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

8.3.9 Balanced Budget Approach

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

8.3.10 Cash Reserves

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

8.3.11 Depreciation

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

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

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

9.0 Ratio Analysis and Long-Term Sustainability

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

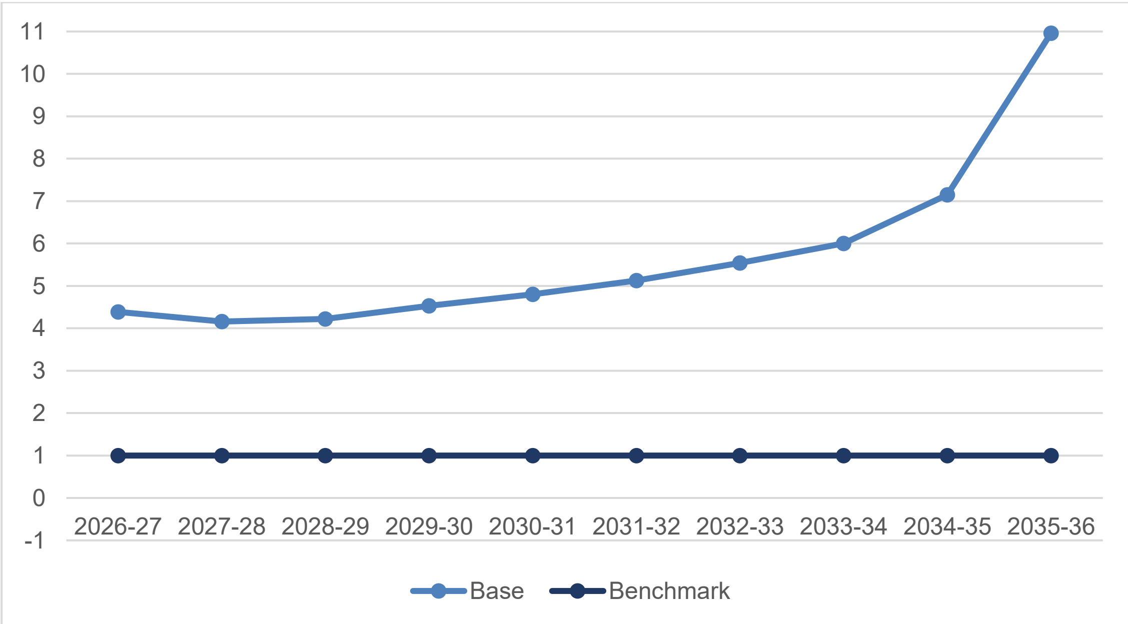
9.1 Current Liquidity Ratio

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

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

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



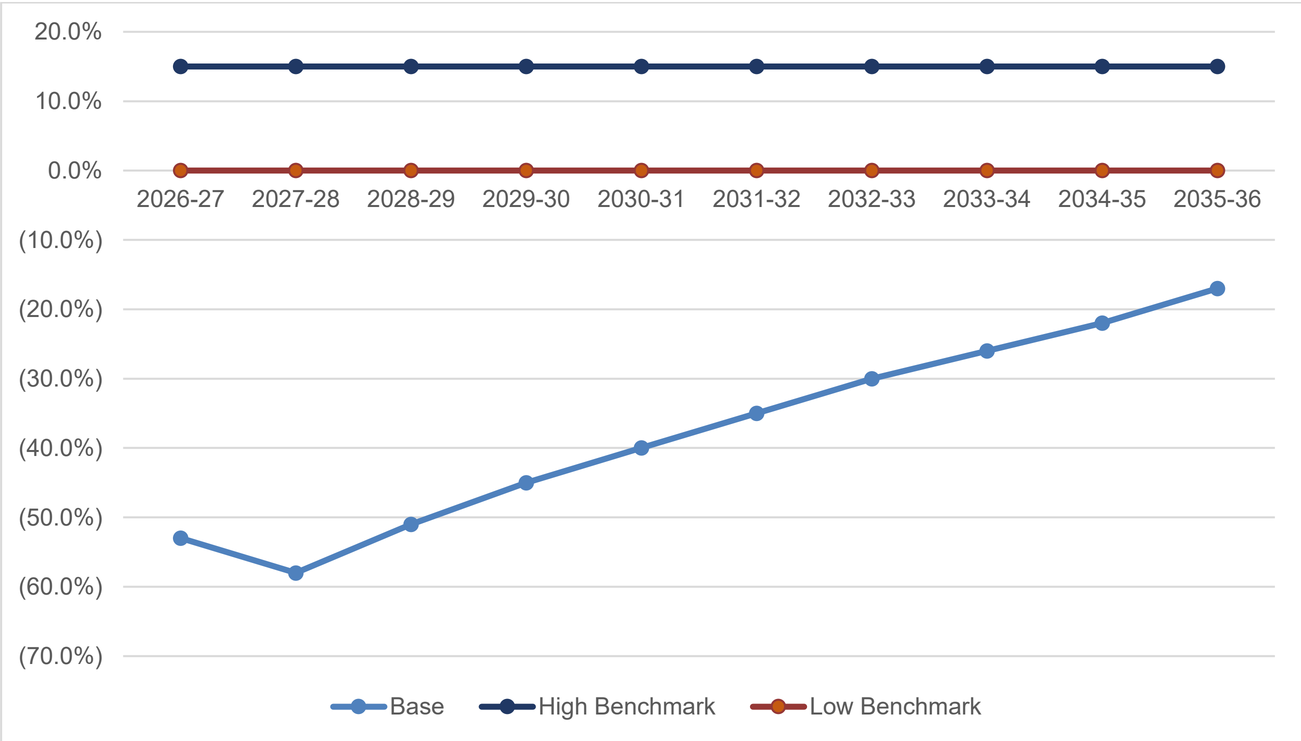
9.2 Operating Surplus Ratio

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%)



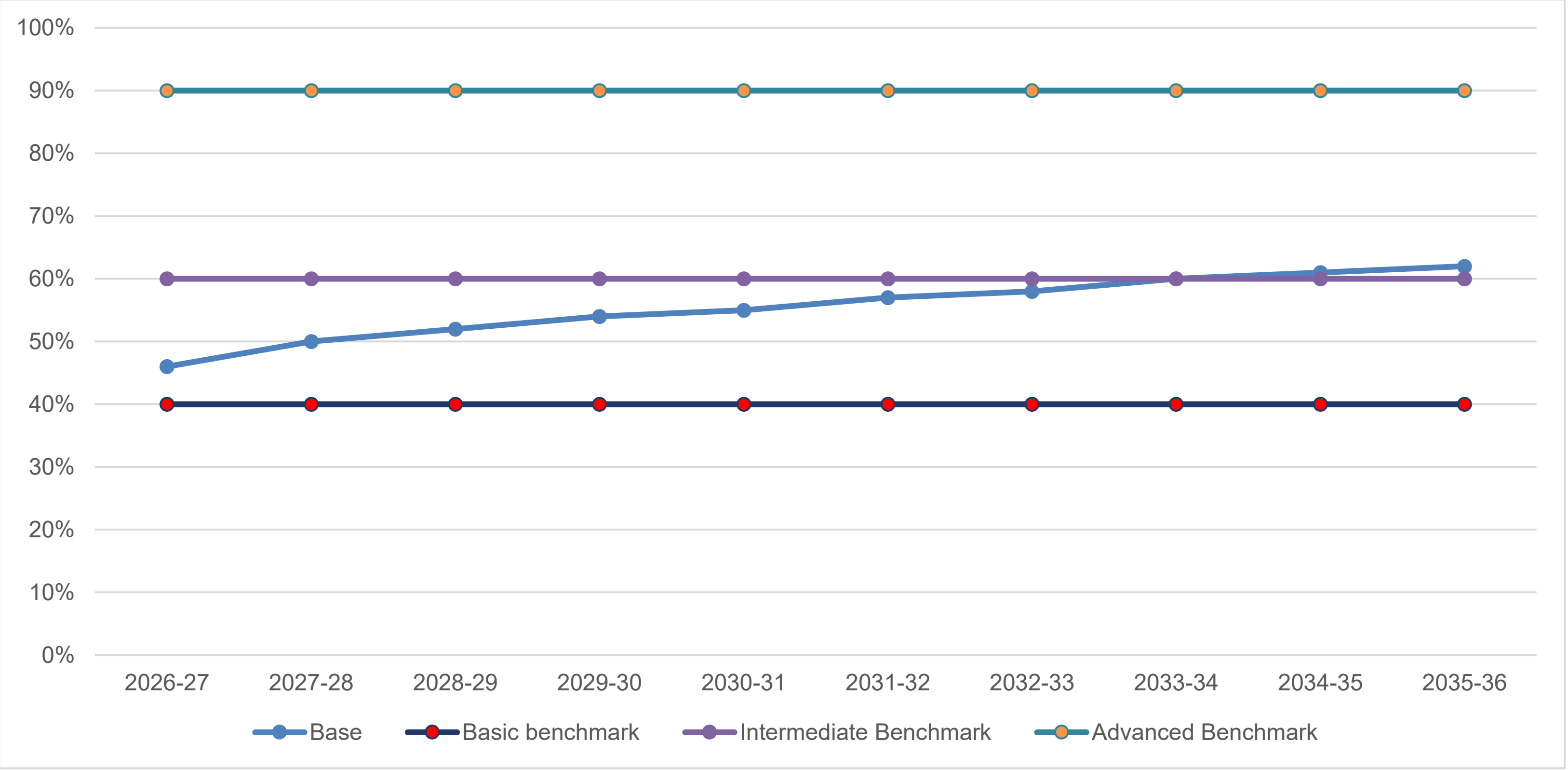
9.3 Rates Coverage Ratio

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%



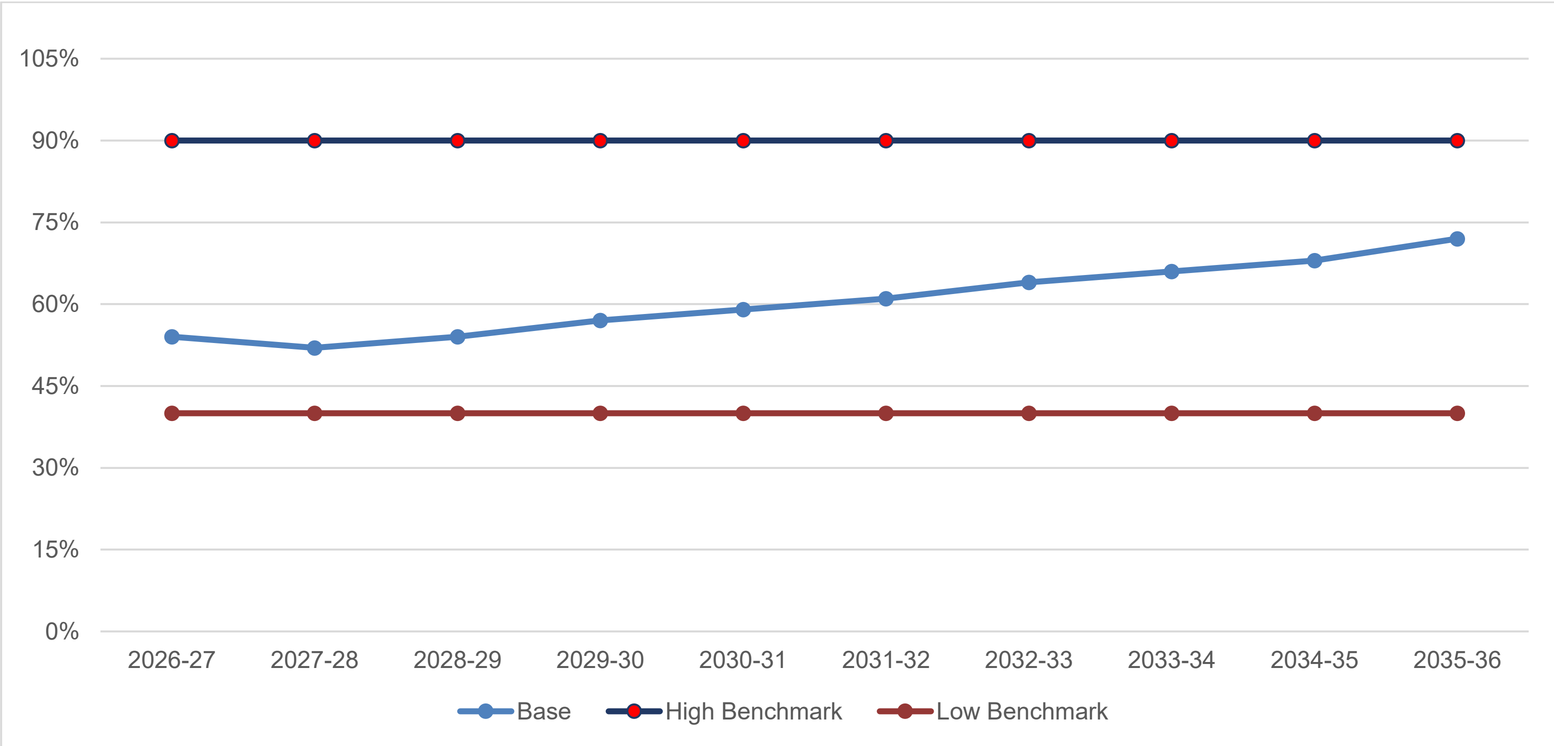
9.4 Own Source Revenue Coverage Ratio

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

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

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

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



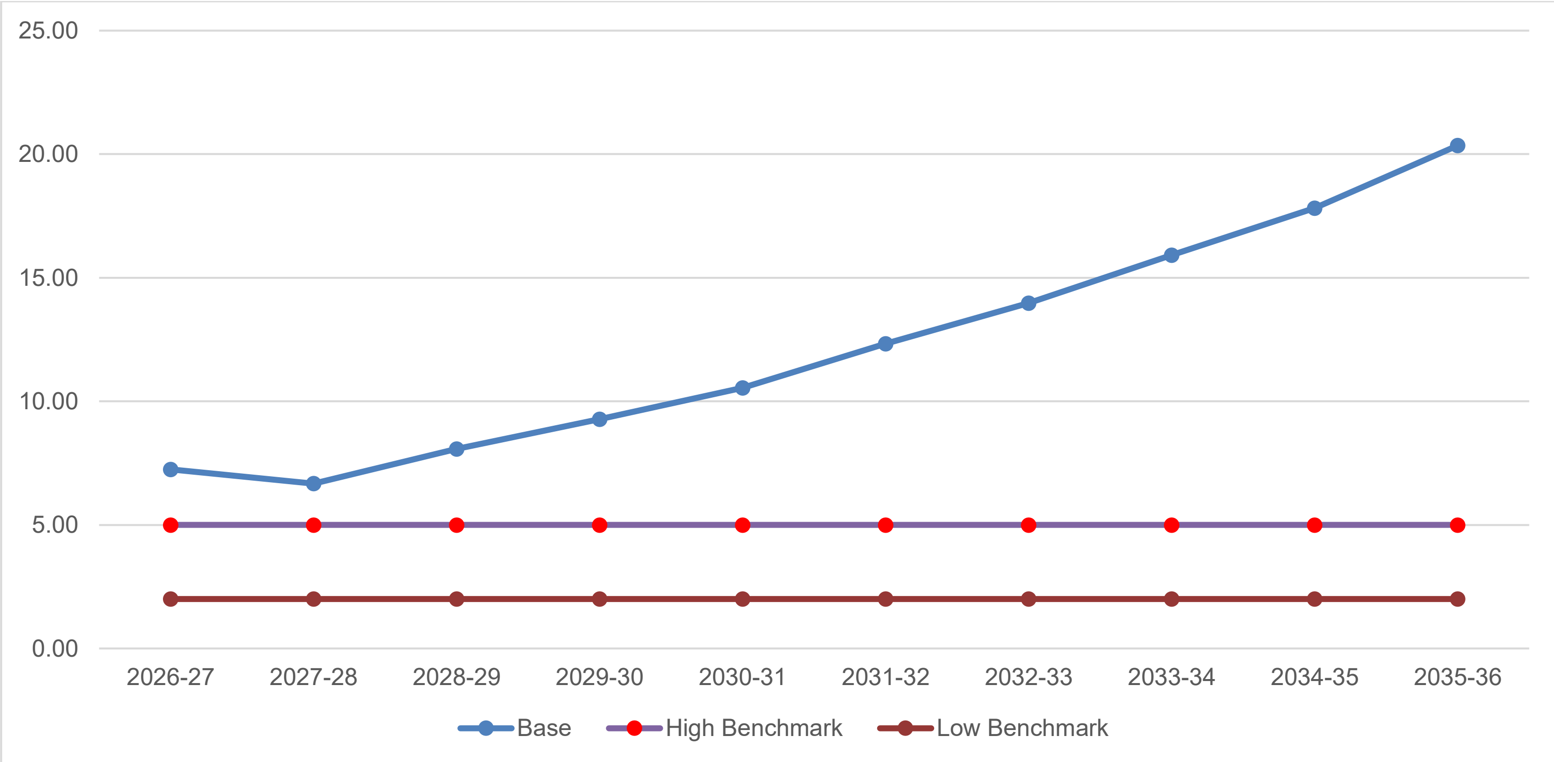
9.5 Debt Service Cover Ratio

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

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

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

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



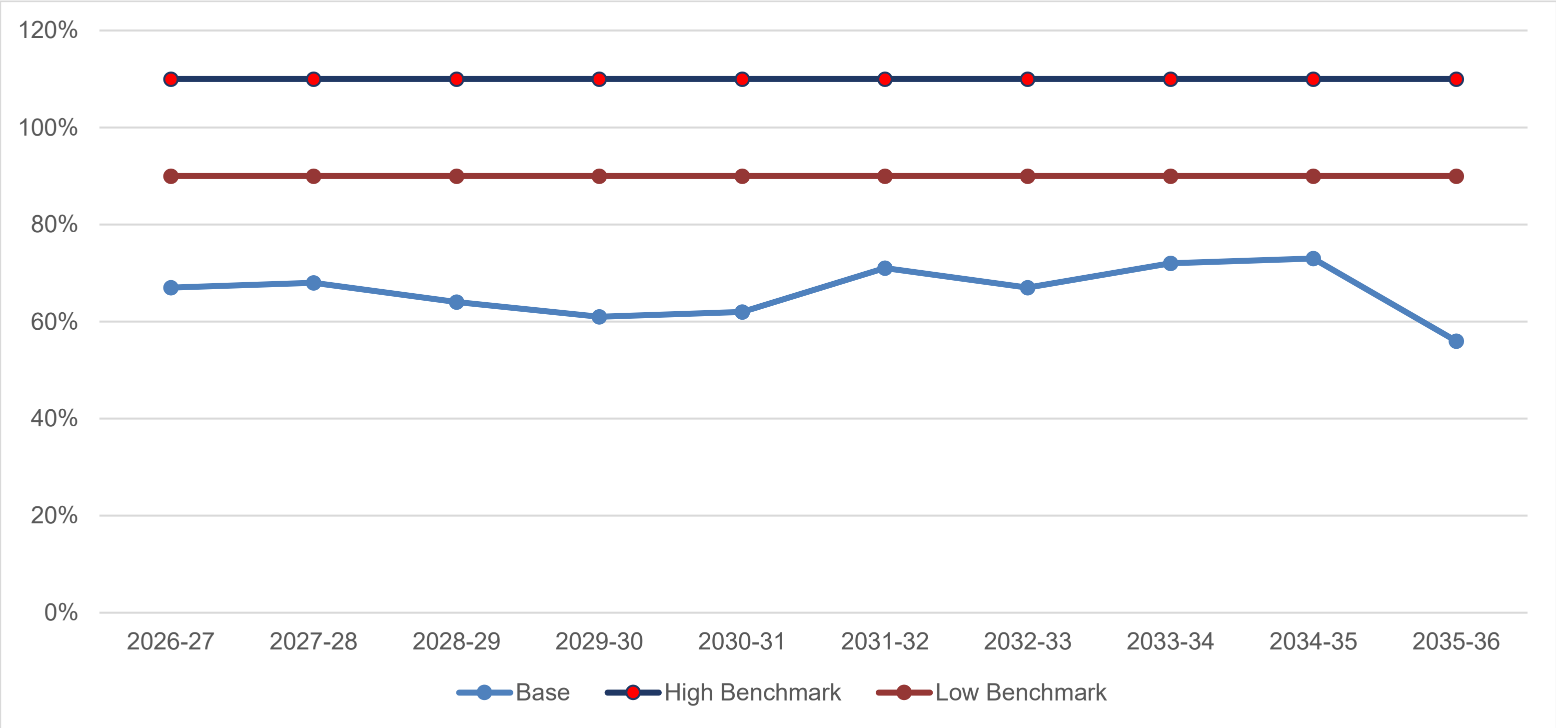
9.6 Asset Sustainability Ratio

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



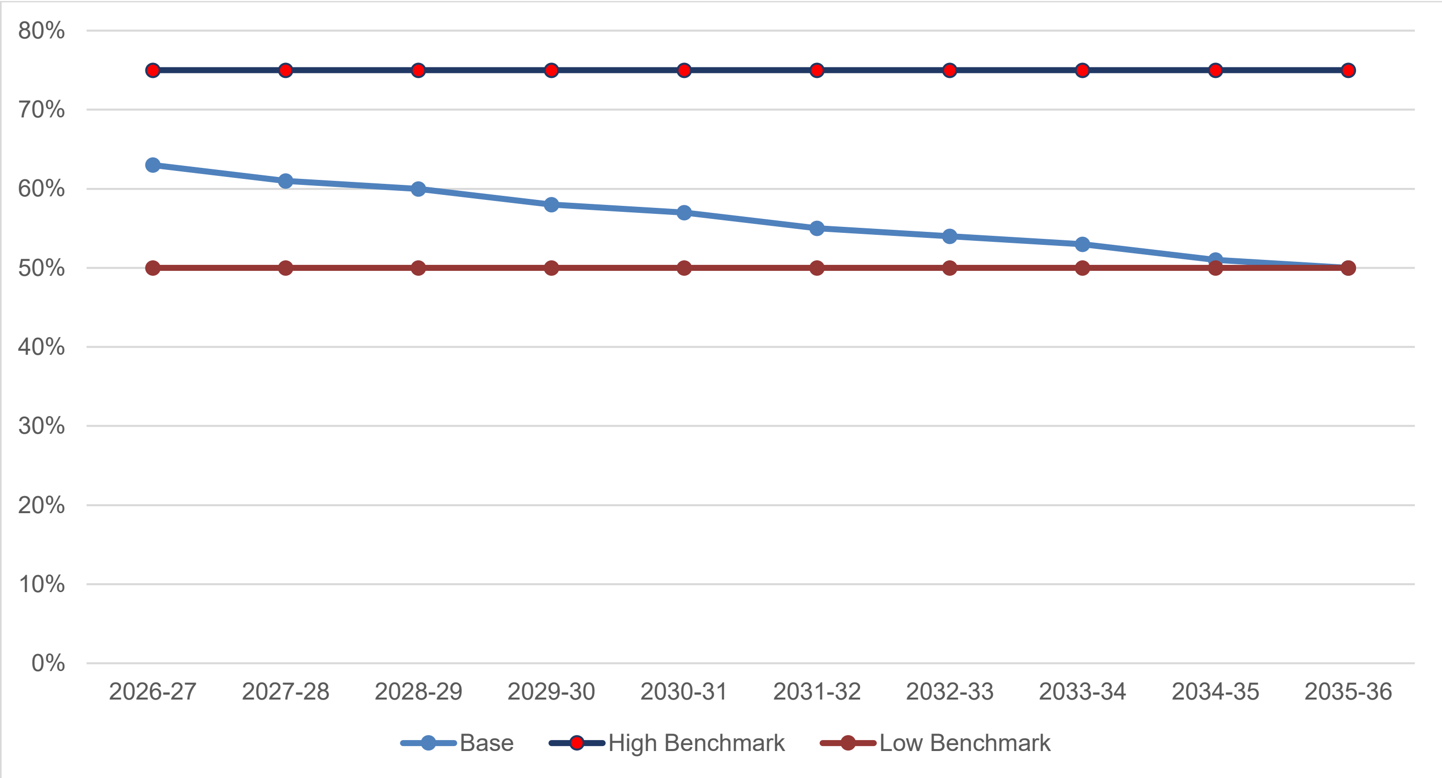
9.7 Asset Consumption Ratio

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

<u>Depreciated Replacement Costs of Assets (Written Down Value)</u>
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

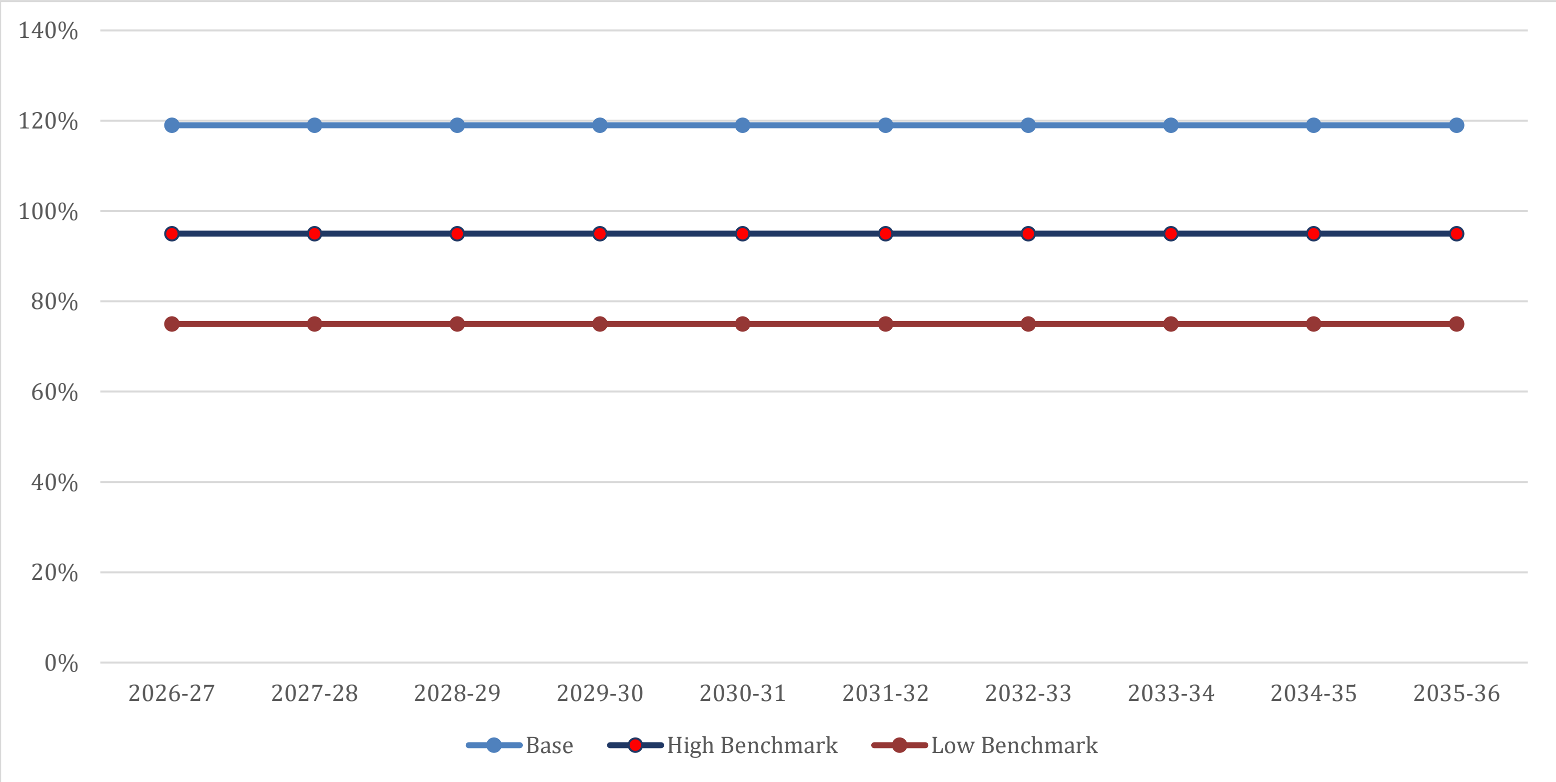
This ratio indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels. It is measured as:

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

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%



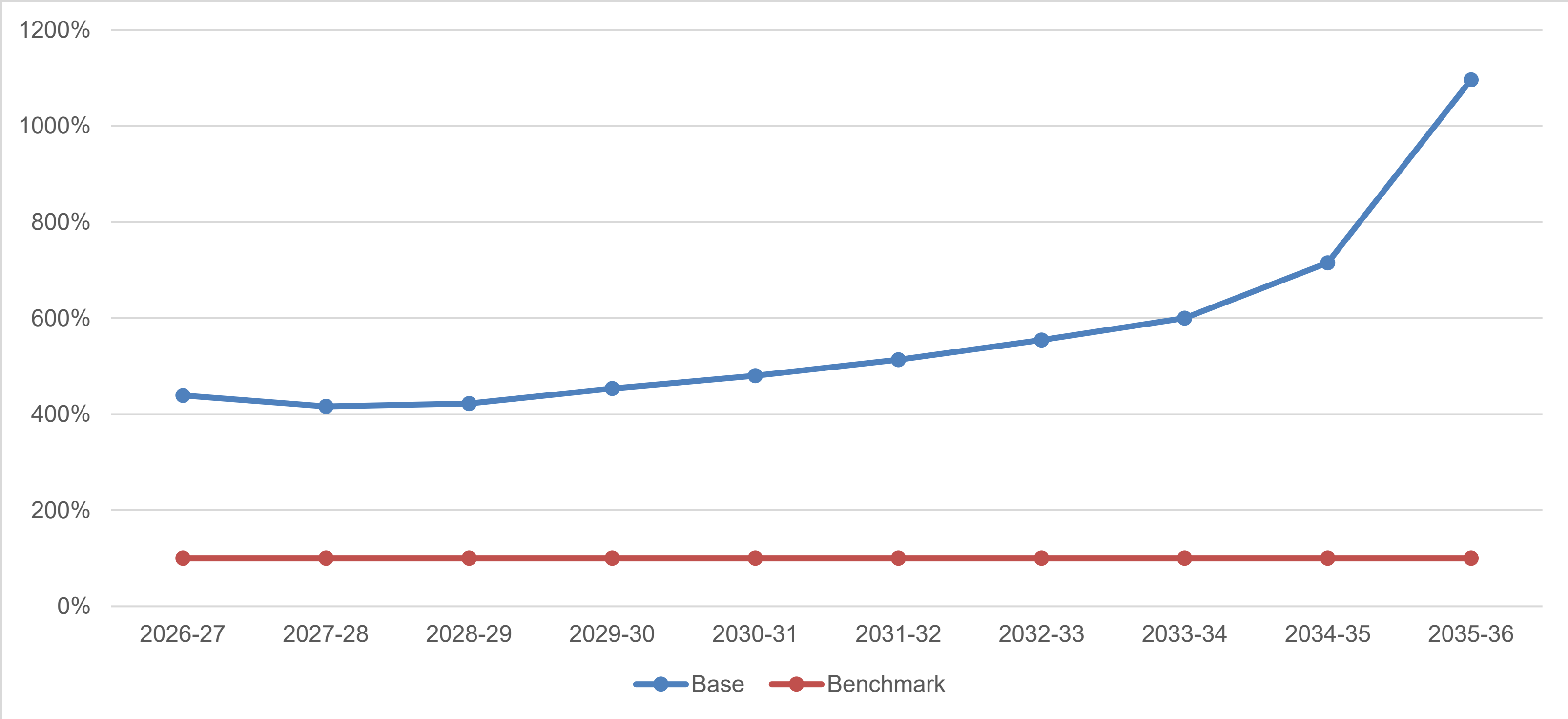
9.9 Current Ratio

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%



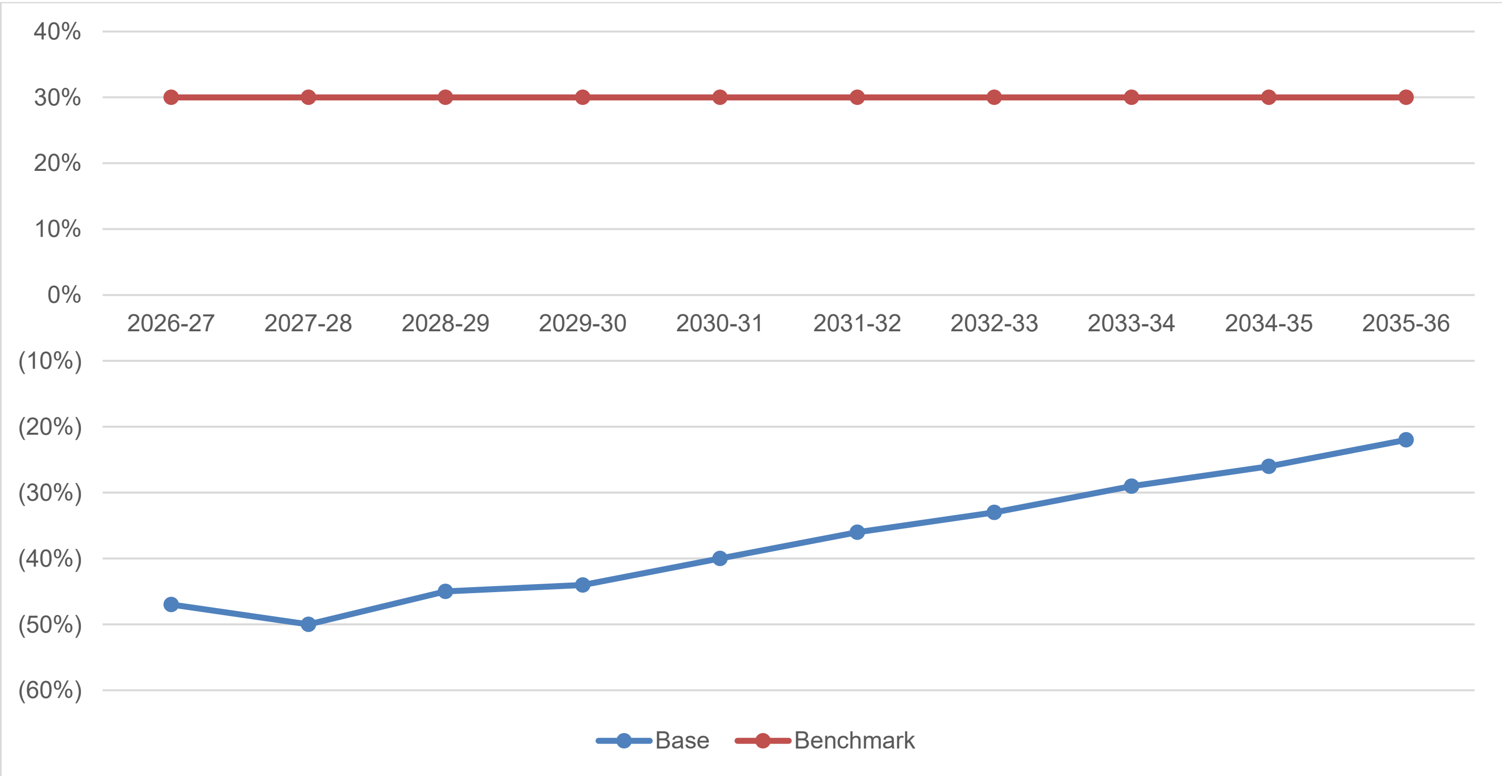
9.10 Net Financial Liability Ratio

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%

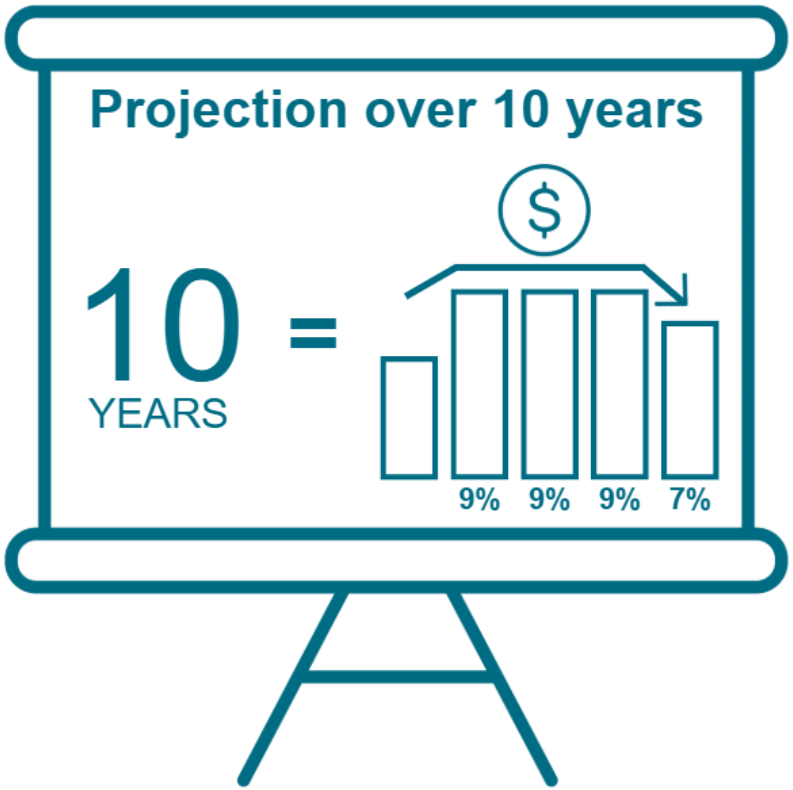
FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	(21%)	(47%)	(50%)	(45%)	(44%)	(40%)	(36%)	(33%)	(29%)	(26%)	(22%)



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**

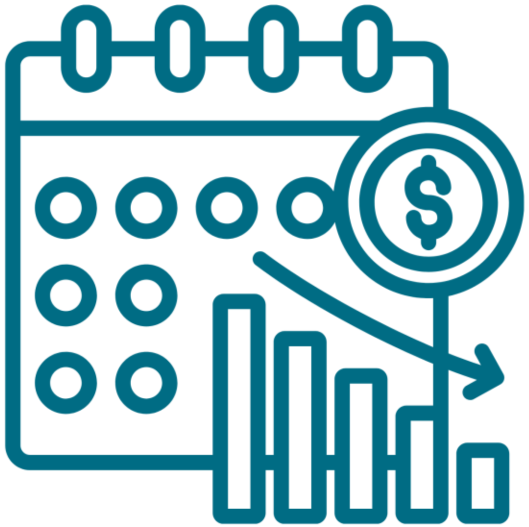
2032-33 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 1/07/2032	NEW LOANS 2032-33	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						
Evacuation Centre	119	1,341,954		69,692	124,844	1,217,110
		1,341,954	**0**	**69,692**	**124,844**	**1,217,110**

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**

Old Boyup Brook Railway Station

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SHIRE OF BOYUP BROOK