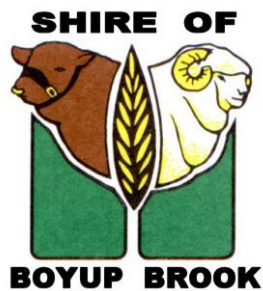


MINUTES



**SPECIAL COUNCIL MEETING
held on**

**Tuesday, 30 March 2021
Commenced at 1.00pm**

At

**Shire of Boyup Brook
ABEL STREET – BOYUP BROOK**

TABLE OF CONTENTS

1. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED..... 3

2. PUBLIC QUESTION TIME 3

3. APPLICATIONS FOR LEAVE OF ABSENCE 3

4. REPORT 4

4.1 Statutory Budget Review as at 28 February 2021.....4

5. CLOSURE OF MEETING 4

1. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED

1.1 Attendance

Cr R F Walker-Shire President
Cr H C O'Connell – Deputy Shire President
Cr S E G Alexander
Cr S Alexander
Cr D E King
Cr K J Moir
Cr P Kaltenrieder
Cr A Price

STAFF: Mr D Putland – Chief Executive Officer
Mr W Butler – A/Manager Works & Services
Mr D Long – Finance Consultant
Mrs C Mallett – Senior Finance Officer
Mrs J Hales-Pearce – Finance Officer
Mrs M Lane – Executive Assistant

1.2 Apologies

1.3 Leave of Absence

2. PUBLIC QUESTION TIME

Nil

3. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

4. REPORT

4.1 Statutory Budget Review as at 28 February 2021

Location:	Not applicable
Applicant:	Not applicable
File:	FM/09/005
Disclosure of Officer Interest:	None
Date:	29 March 2021
Authors:	D Long – Finance Consultant
Authorizing Officer:	Dale Putland – Chief Executive Officer
Attachments:	Budget Review Workpaper

SUMMARY

The purpose of this report is for Council to consider and adopt the Budget Review Report, with any amendments, for the period 1 July 2020 to 28 February 2021.

BACKGROUND

The Local Government Act provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

***Absolute majority required.**

The Local Government (Financial Management) Regulations 1996 require local governments to undertake a review of the Annual Budget.

33A. Review of Budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

***Absolute majority required.**

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2021, for the period ending 28 February 2021, is presented for consideration. A Statement of Financial Activity, at program level and nature/type level, has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2021.

COMMENT

The budget review has been prepared to include the information required by the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or \$10,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

In summary, based on current trends, it is anticipated that a balanced budget can be achieved as at 30 June 2021, due to adjustments/amendments made to accommodate project/program variations.

The following table details the proposed budget amendments:

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
123001	Proceeds Sale of Asset – decrease in trade in proceeds as not changing over grader	(\$127,714)	(\$53,732)		\$71,982
092010	Proceeds Sale of Land and Buildings – Proceeds from sale of 6 Nix Street	(\$0)	(\$140,000)	(\$140,000)	
032001	General Purpose Grant – Additional grant funds received due to lower advance payment made	(\$343,310)	(\$453,097)	(\$109,787)	
320002	Local Road Grant – Decrease in local road due higher advance payment made	(\$330,310)	(\$302,216)		\$28,094
041105	Members Conferences/Seminar Costs – Decrease in conference costs	\$15,850	\$0	(\$15,850)	
041109	Members – Refreshments & Receptions – Increase in wages, overheads and materials expenses for functions and events – offset by grant funding	\$17,815	\$36,939		\$19,124
041004	Members – Operating Grants & Contributions – Commonwealth Australia Day COVID-19 safe grant	(\$0)	(\$25,100)	(\$25,100)	

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
051115	ESL Clothing and accessories – increase in protective clothing purchases	\$2,000	\$20,405		\$18,405
052110	Ranger Services Salary and employee Costs – Decrease in wages and overheads	\$39,379	\$20,525	(\$18,854)	
053002	Non-Operating Grants – CCTV project not funded	(\$31,700)	(\$0)		\$31,700
074103	Medical Services Employee Costs – Increase in wages expenses and insurance premiums	\$657,214	\$873,503		\$216,289
074111	Medical Supplies and Equipment – increase in medical supplies required	\$11,805	\$24,415		\$12,610
074113	Medical Centre Superannuation – increase in superannuation expenses	\$59,914	\$83,925		\$24,011
074115	Medical Centre Sundry Expenses – Decrease in sundry expense provision	\$104,500	\$52,625	(\$51,875)	
074001	Medical Centre Surgery Turnover – increase in surgery fees	(\$900,000)	(\$1,052,635)	(\$152,635)	
081103	Early Learning Centre Employee Costs – Increase in wages and superannuation expenses	\$118,770	\$138,881		\$20,111
081003	Early Learning Centre Fees – increase in fees	(\$125,000)	(\$145,650)	(\$20,650)	
092105	House 1 Rogers Avenue - Increase in materials and services expenses	\$10,961	\$27,321		\$16,360
092006	Rent 6 Nix Street – No rental income	(\$10,003)	(\$0)		\$10,003
101106	Transfer Station Employee Costs – Increase in wages and overheads	\$29,991	\$60,665		\$30,674
101103	Landfill Disposal Site – Increase in services expenses, wages, overheads and plant costs	\$17,490	\$35,540		\$18,050
105100	Town Planning Admin & Control – increase in services expenses for review of LPS	\$27,711	\$63,711		\$36,000
106101	Cemetery Operations – Increase in service expenses for plant hire	\$19,071	\$29,071		\$10,000

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
113110	Townsite gardens – Increase in wages, overheads and plant costs	\$70,466	\$102,160		\$31,694
113124	Support for UBAS – Decrease in contribution for UBAS toilets project not proceeding this year	\$30,780	\$3,780	(\$27,000)	
112102	Swimming Pool Employee Costs – increase in wages and insurance premiums	\$70,168	\$96,427		\$26,259
121001	RRG Project Grants – Project to be transferred to 2021/22	(\$685,016)	(\$585,016)		\$100,000
121004	Capital Grants – Decrease in bike path funding and increase in contribution for Forrest St car parking	(\$493,531)	(\$467,531)		\$26,000
122100	Depot Building Costs – Decrease in services expenses	\$58,560	\$48,560	(\$10,000)	
122101	Depot General Operations – Increase in wages and overheads	\$30,452	\$49,289		\$18,837
122103	Road Maintenance and Repairs – Decrease in wages and plant costs, increase in overheads costs	\$150,385	\$190,045		\$39,660
122107	Maintenance Grading – Decrease in services expenses	\$266,733	\$252,383	(\$14,350)	
122105	Repairs and Maintenance Bridges – Decrease in services expenses, increase in insurance premiums	\$229,244	\$149,244	(\$80,000)	
122108	Drains and Culverts – Decrease in materials expenses	\$120,179	\$59,879	(\$60,300)	
122109	Verge Pruning – Decrease in services expenses	\$109,785	\$14,785	(\$95,000)	
122117	Traffic Signs Expenses – Increase in wages, overheads, plant costs and materials expenses	\$5,425	\$19,875		\$14,450
122150	Administration Allocated Road Maintenance – Decrease in administration allocations (non-cash)	\$332,792	\$269,900	(\$62,892)	

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
135001	Standpipe Water Fee Income – Decrease in water consumption fees	(\$21,500)	(\$4,500)		\$17,000
143100	Supervision Employee Costs – Increase in wages	\$224,325	\$253,918		\$29,593
143101	Consulting Engineer – Increase in consultancy expenses	\$5,000	\$50,000		\$45,000
143106	PWOH Leave – Depot – Increase in leave termination payments	\$136,194	\$175,000		\$38,806
143110	Occupational health & Safety – Increase in wages, overheads, materials and services expenses	\$29,125	\$73,865		\$44,740
143180	Less PWOH Allocated – Increase in overheads allocated to operational projects (non-cash)	(\$596,781)	(\$741,147)	(\$144,366)	
144100	Repair Wages – Decrease in wages	\$88,400	\$51,800	(\$36,600)	
144103	Parts and Repairs Expenses – Decrease in services expenses	\$137,510	\$91,160	(\$46,350)	
144180	Less POC Allocated – Decrease in allocation of plant costs to operational projects (non-cash)	(\$723,511)	(\$640,277)		\$83,234
145100	Gross Salaries and Wages – Increase in wages and salaries paid	\$2,872,784	\$3,173,529		\$300,745
145130	Less Salaries & Wages Allocated – Increase in salaries and wages allocated to operational projects	(\$2,872,784)	(\$3,173,529)	(\$300,745)	
146105	Administration Staff Employee Costs – Decrease in salaries due to position vacancies, increase in staff termination payments	\$753,165	\$713,651	(\$39,514)	
146124	Superannuation – Decrease in superannuation expenses	\$73,708	\$55,000	(\$18,708)	
146150	Less Administration costs allocated – Decrease in administration costs allocated to other programs	(\$1,350,611)	(\$1,290,131)		\$60,480

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
149001	Rylington Park Operational Expenses – Increase in wages, superannuation expenses	\$496,400	\$507,789		\$11,389
300101	Transfers to Reserves – Increase in reserve transfer to building reserve for net proceeds from sale of 6 Nix Street as per Council resolution	\$19,000	\$152,567		\$133,567
000000	(surplus)/deficit carried forward – decrease in surplus brought forward due to audit adjustments	(\$1,135,201)	(\$1,004,466)		\$130,735
074603	Surgery Furniture & Equipment – Increase in service expenses for Server upgrade	\$0	\$16,750		\$16,750
146605	Administration Building Upgrade – Increase in services expenses	\$19,539	\$74,904		\$55,365
147410	Rylington Park House Capital – Project deleted via Council resolution	\$50,000	\$0	(\$50,000)	
147411	Rylington Park Chemical Shed – Project deleted via Council resolution	\$15,000	\$0	(\$15,000)	
053405	Plant & Equipment – CCTV project deleted due to not being funded via grant program	\$51,700	\$0	(\$51,700)	
113907	Parks & Gardens Plant & Equipment – Decrease in purchase cost of greens mower	\$68,000	\$56,909	(\$11,091)	
123610	Heavy Plant – Grader Purchase – Grader replacement not occurring	\$160,000	\$0	(\$160,000)	
147451	Rylington Park Dorm Room Air Conditioner - Project deleted via Council resolution	\$10,800	\$0	(\$10,800)	
RTR008	RTR - Jayes Road – Decrease in Wages, overheads, and plant costs; increase in services expenses	\$112,742	\$82,617	(\$30,125)	
RTR029	RTR – Terry Road – Budget amendment to include new RTR project	\$0	\$22,427		\$22,427
RTR115	RTR – Beatty Street – Increase in wages, overheads, plant costs and services expenses for increased scope of works	\$189,457	\$214,297		\$24,840

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
RRG148	RRG – Boyup Brook-Cranbrook Road – Decrease in services expenses	\$337,407	\$318,000	(\$19,407)	
RRG004	RRG – Winnejump Road – Project deferred to 2021/22	\$150,000	\$2,372	(\$147,628)	
MU5000	Muni Back Slopes and Shoulders – Project removed, and funding shifted to LRCI projects	\$201,426	\$0	(\$201,426)	
MU501	Gravel Pit Rehabilitation – Decrease in services expenses	\$94,990	\$74,990	(\$20,000)	
121402	LRCI – Forrest St Car Parking – New project funded partly under LRCI Grant funding	\$0	\$40,000		\$40,000
121410	Municipal Funded Winter Grading – Decrease in wages and plant costs	\$330,362	\$254,659	(\$75,703)	
121701	Bike Paths Construction – Decrease in services expenses, project not proceeding	\$72,000	\$0	(\$72,000)	
DC035	Howards Road Drainage – new drainage project completed	\$0	\$12,216		\$12,216
DC048	W Tree Gully Road Drainage – new drainage project completed	\$0	\$38,005		\$38,005
DC059	Eulin Siding Road Drainage – new drainage project completed	\$0	\$12,854		\$12,854
113911	LRCI – Football Oval Lights - New project funded partly under LRCI Grant funding	\$0	\$127,665		\$127,665
LRCI002	Flax Mill/Caravan park Upgrades - New project funded partly under LRCI Grant funding	\$0	\$147,680		\$147,680
LRCI003	Tourism Centre Upgrades - New project funded partly under LRCI Grant funding	\$0	\$50,000		\$50,000
	Other minor variations below the \$10,000 threshold			(\$141,139)	\$213,191
TOTAL				(\$2,476,595)	\$2,476,595
Net Adjustment to 2020/21 Budget				\$0	

MINUTES OR THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

Estimated closing funds in 2020-21 Adopted Budget	\$0
Plus net savings as detailed in table above	<u>\$0</u>
Net Estimated Closing Funds	<u>\$0</u>

Based on current revenue and expenditure trends, and projections as at 28 February 2021, it is estimated that Council will be able to achieve a balanced budget as at 30 June 2021.

CONSULTATION

Internal – Senior Executives

External - Nil

STATUTORY OBLIGATIONS

Local Government Act 1995 Section 6.2

Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Financial implications are detailed in the attached Statement of Financial Activity and budget review workpapers.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 4.1

MOVED: Cr H C O’Connell

SECONDED: Cr P Kaltenrieder

That Council:

- 1. Adopt the 2020/21 Annual Budget Review, as presented in Attachment 1, and note that the estimated closing funds are based on current revenue and expenditure trends; and***
- 2. approve the following budget amendments as authorised expenditure:***

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
123001	Proceeds Sale of Asset – decrease in trade in proceeds as not changing over grader	(\$127,714)	(\$53,732)		\$71,982
092010	Proceeds Sale of Land and Buildings – Proceeds from sale of 6 Nix Street	(\$0)	(\$140,000)	(\$140,000)	
032001	General Purpose Grant – Additional grant funds received due to lower advance payment made	(\$343,310)	(\$453,097)	(\$109,787)	
320002	Local Road Grant – Decrease in local road due higher advance payment made	(\$330,310)	(\$302,216)		\$28,094
041105	Members Conferences/Seminar Costs – Decrease in conference costs	\$15,850	\$0	(\$15,850)	
041109	Members – Refreshments & Receptions – Increase in wages, overheads and materials expenses for functions and events – offset by grant funding	\$17,815	\$36,939		\$19,124
041004	Members – Operating Grants & Contributions – Commonwealth Australia Day COVID-19 safe grant	(\$0)	(\$25,100)	(\$25,100)	
051115	ESL Clothing and accessories – increase in protective clothing purchases	\$2,000	\$20,405		\$18,405
052110	Ranger Services Salary and employee Costs – Decrease in wages and overheads	\$39,379	\$20,525	(\$18,854)	
053002	Non-Operating Grants – CCTV project not funded	(\$31,700)	(\$0)		\$31,700
074103	Medical Services Employee Costs – Increase in wages expenses and insurance premiums	\$657,214	\$873,503		\$216,289

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
074111	Medical Supplies and Equipment – increase in medical supplies required	\$11,805	\$24,415		\$12,610
074113	Medical Centre Superannuation – increase in superannuation expenses	\$59,914	\$83,925		\$24,011
074115	Medical Centre Sundry Expenses – Decrease in sundry expense provision	\$104,500	\$52,625	(\$51,875)	
074001	Medical Centre Surgery Turnover – increase in surgery fees	(\$900,000)	(\$1,052,635)	(\$152,635)	
081103	Early Learning Centre Employee Costs – Increase in wages and superannuation expenses	\$118,770	\$138,881		\$20,111
081003	Early Learning Centre Fees – increase in fees	(\$125,000)	(\$145,650)	(\$20,650)	
092105	House 1 Rogers Avenue - Increase in materials and services expenses	\$10,961	\$27,321		\$16,360
092006	Rent 6 Nix Street – No rental income	(\$10,003)	(\$0)		\$10,003
101106	Transfer Station Employee Costs – Increase in wages and overheads	\$29,991	\$60,665		\$30,674
101103	Landfill Disposal Site – Increase in services expenses, wages, overheads and plant costs	\$17,490	\$35,540		\$18,050
105100	Town Planning Admin & Control – increase in services expenses for review of LPS	\$27,711	\$63,711		\$36,000
106101	Cemetery Operations – Increase in service expenses for plant hire	\$19,071	\$29,071		\$10,000
113110	Townsite gardens – Increase in wages, overheads and plant costs	\$70,466	\$102,160		\$31,694
113124	Support for UBAS – Decrease in contribution for UBAS toilets project not proceeding this year	\$30,780	\$3,780	(\$27,000)	
112102	Swimming Pool Employee Costs – increase in wages and insurance premiums	\$70,168	\$96,427		\$26,259
121001	RRG Project Grants – Project to be transferred to 2021/22	(\$685,016)	(\$585,016)		\$100,000

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
121004	Capital Grants – Decrease in bike path funding and increase in contribution for Forrest St car parking	(\$493,531)	(\$467,531)		\$26,000
122100	Depot Building Costs – Decrease in services expenses	\$58,560	\$48,560	(\$10,000)	
122101	Depot General Operations – Increase in wages and overheads	\$30,452	\$49,289		\$18,837
122103	Road Maintenance and Repairs – Decrease in wages and plant costs, increase in overheads costs	\$150,385	\$190,045		\$39,660
122107	Maintenance Grading – Decrease in services expenses	\$266,733	\$252,383	(\$14,350)	
122105	Repairs and Maintenance Bridges – Decrease in services expenses, increase in insurance premiums	\$229,244	\$149,244	(\$80,000)	
122108	Drains and Culverts – Decrease in materials expenses	\$120,179	\$59,879	(\$60,300)	
122109	Verge Pruning – Decrease in services expenses	\$109,785	\$14,785	(\$95,000)	
122117	Traffic Signs Expenses – Increase in wages, overheads, plant costs and materials expenses	\$5,425	\$19,875		\$14,450
122150	Administration Allocated Road Maintenance – Decrease in administration allocations (non-cash)	\$332,792	\$269,900	(\$62,892)	
135001	Standpipe Water Fee Income – Decrease in water consumption fees	(\$21,500)	(\$4,500)		\$17,000
143100	Supervision Employee Costs – Increase in wages	\$224,325	\$253,918		\$29,593
143101	Consulting Engineer – Increase in consultancy expenses	\$5,000	\$50,000		\$45,000
143106	PWOH Leave – Depot – Increase in leave termination payments	\$136,194	\$175,000		\$38,806

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
143110	Occupational health & Safety – Increase in wages, overheads, materials and services expenses	\$29,125	\$73,865		\$44,740
143180	Less PWOH Allocated – Increase in overheads allocated to operational projects (non-cash)	(\$596,781)	(\$741,147)	(\$144,366)	
144100	Repair Wages – Decrease in wages	\$88,400	\$51,800	(\$36,600)	
144103	Parts and Repairs Expenses – Decrease in services expenses	\$137,510	\$91,160	(\$46,350)	
144180	Less POC Allocated – Decrease in allocation of plant costs to operational projects (non-cash)	(\$723,511)	(\$640,277)		\$83,234
145100	Gross Salaries and Wages – Increase in wages and salaries paid	\$2,872,784	\$3,173,529		\$300,745
145130	Less Salaries & Wages Allocated – Increase in salaries and wages allocated to operational projects	(\$2,872,784)	(\$3,173,529)	(\$300,745)	
146105	Administration Staff Employee Costs – Decrease in salaries due to position vacancies, increase in staff termination payments	\$753,165	\$713,651	(\$39,514)	
146124	Superannuation – Decrease in superannuation expenses	\$73,708	\$55,000	(\$18,708)	
146150	Less Administration costs allocated – Decrease in administration costs allocated to other programs	(\$1,350,611)	(\$1,290,131)		\$60,480
149001	Rylington Park Operational Expenses – Increase in wages, superannuation expenses	\$496,400	\$507,789		\$11,389
300101	Transfers to Reserves – Increase in reserve transfer to building reserve for net proceeds from sale of 6 Nix Street as per Council resolution	\$19,000	\$152,567		\$133,567
000000	(surplus)/deficit carried forward – decrease in surplus brought forward due to audit adjustments	(\$1,135,201)	(\$1,004,466)		\$130,735

MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2021

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
074603	Surgery Furniture & Equipment – Increase in service expenses for Server upgrade	\$0	\$16,750		\$16,750
146605	Administration Building Upgrade – Increase in services expenses	\$19,539	\$74,904		\$55,365
147410	Rylington Park House Capital – Project deleted via Council resolution	\$50,000	\$0	(\$50,000)	
147411	Rylington Park Chemical Shed – Project deleted via Council resolution	\$15,000	\$0	(\$15,000)	
053405	Plant & Equipment – CCTV project deleted due to not being funded via grant program	\$51,700	\$0	(\$51,700)	
113907	Parks & Gardens Plant & Equipment – Decrease in purchase cost of greens mower	\$68,000	\$56,909	(\$11,091)	
123610	Heavy Plant – Grader Purchase – Grader replacement not occurring	\$160,000	\$0	(\$160,000)	
147451	Rylington Park Dorm Room Air Conditioner - Project deleted via Council resolution	\$10,800	\$0	(\$10,800)	
RTR008	RTR - Jayes Road – Decrease in Wages, overheads, and plant costs; increase in services expenses	\$112,742	\$82,617	(\$30,125)	
RTR029	RTR – Terry Road – Budget amendment to include new RTR project	\$0	\$22,427		\$22,427
RTR115	RTR – Beatty Street – Increase in wages, overheads, plant costs and services expenses for increased scope of works	\$189,457	\$214,297		\$24,840
RRG148	RRG – Boyup Brook-Cranbrook Road – Decrease in services expenses	\$337,407	\$318,000	(\$19,407)	
RRG004	RRG – Winnejup Road – Project deferred to 2021/22	\$150,000	\$2,372	(\$147,628)	
MU5000	Muni Back Slopes and Shoulders – Project removed, and funding shifted to LRCI projects	\$201,426	\$0	(\$201,426)	
MU501	Gravel Pit Rehabilitation – Decrease in services expenses	\$94,990	\$74,990	(\$20,000)	

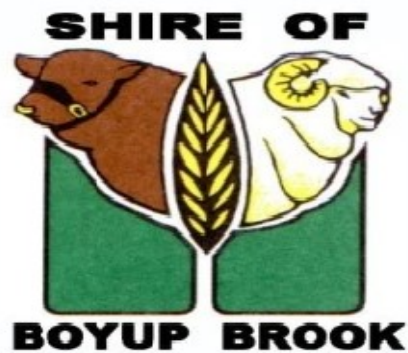
ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
121402	LRCI – Forrest St Car Parking – New project funded partly under LRCI Grant funding	\$0	\$40,000		\$40,000
121410	Municipal Funded Winter Grading – Decrease in wages and plant costs	\$330,362	\$254,659	(\$75,703)	
121701	Bike Paths Construction – Decrease in services expenses, project not proceeding	\$72,000	\$0	(\$72,000)	
DC035	Howards Road Drainage – new drainage project completed	\$0	\$12,216		\$12,216
DC048	W Tree Gully Road Drainage – new drainage project completed	\$0	\$38,005		\$38,005
DC059	Eulin Siding Road Drainage – new drainage project completed	\$0	\$12,854		\$12,854
113911	LRCI – Football Oval Lights - New project funded partly under LRCI Grant funding	\$0	\$127,665		\$127,665
LRCI002	Flax Mill/Caravan park Upgrades - New project funded partly under LRCI Grant funding	\$0	\$147,680		\$147,680
LRCI003	Tourism Centre Upgrades - New project funded partly under LRCI Grant funding	\$0	\$50,000		\$50,000
	Other minor variations below the \$10,000 threshold			(\$141,139)	\$213,191
TOTAL				(\$2,476,595)	\$2,476,595
Net Adjustment to 2020/21 Budget				\$0	

CARRIED BY ABSOLUTE MAJORITY 8/0

Res 21/3/45

5. CLOSURE OF MEETING

There being no further business the Shire President, thanked all for attending and declared the meeting closed at 1.47pm.



BUDGET REVIEW

DETAILED OPERATING AND NON-OPERATING

WORKPAPERS 28 FEBRUARY 2021

2020-2021

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2021

	2020-21 ANNUAL BUDGET	2020-21 YTD BUDGET (a)	2020-21 YTD ACTUAL (b)	30 JUNE 2021 PROJECTION	PROJECTION VARIANCES	
	\$	\$	\$		FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE						
General Purpose Funding	736,160	545,305	593,161	806,578	110,927	(40,509)
Governance	0	0	23,600	25,100	25,100	0
Law, Order Public Safety	271,834	208,237	139,633	272,066	509	(277)
Health	907,844	596,727	707,665	1,059,830	153,486	(1,500)
Education and Welfare	125,000	93,925	84,969	145,650	20,650	0
Housing	89,601	59,703	46,172	71,501	1,161	(19,261)
Community Amenities	207,766	204,385	212,807	215,229	9,028	(1,565)
Recreation and Culture	41,441	39,443	42,302	43,813	5,757	(3,385)
Transport	191,890	180,431	179,993	193,580	3,990	(2,300)
Economic Services	110,530	80,886	72,339	92,969	5,539	(23,100)
Other Property and Services	511,009	387,876	444,403	513,313	6,789	(4,485)
	3,193,075	2,396,919	2,547,042	3,439,629	342,936	(96,382)
LESS OPERATING EXPENDITURE						
General Purpose Funding	(139,443)	(82,220)	(664)	(139,443)	0	0
Governance	(379,473)	(283,242)	(130,737)	(386,917)	17,378	(24,822)
Law, Order, Public Safety	(508,331)	(300,414)	(118,371)	(521,564)	23,925	(37,158)
Health	(1,243,440)	(739,931)	(803,000)	(1,443,420)	67,525	(261,925)
Education and Welfare	(240,527)	(160,028)	(107,716)	(261,268)	0	(20,741)
Housing	(143,427)	(103,148)	(62,628)	(173,628)	5,342	(35,544)
Community Amenities	(348,711)	(233,901)	(204,087)	(456,723)	0	(108,012)
Recreation and Culture	(1,166,964)	(803,652)	(363,914)	(1,220,893)	29,695	(83,624)
Transport	(4,312,005)	(2,636,048)	(508,575)	(4,056,062)	337,765	(81,822)
Economic Services	(657,873)	(351,714)	(130,002)	(662,873)	14,693	(19,693)
Other Property & Services	(533,005)	(327,626)	(839,437)	(569,725)	610,688	(647,408)
	(9,673,198)	(6,021,925)	(3,269,133)	(9,892,515)	1,107,011	(1,320,748)
<i>Increase(Decrease)</i>	(6,480,123)	(3,625,006)	(722,091)	(6,452,886)	1,449,947	(1,417,130)
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	43,030	0	0	43,030	0	0
Movement in Accrued Wages			(134,085)	0	0	0
(Profit)/ Loss on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	3,592,229	2,319,353	0	3,592,229	0	0
	3,635,259	2,319,353	(134,084)	3,635,259	0	0
<i>Sub Total</i>	(2,844,864)	(1,305,653)	(856,175)	(2,817,627)	1,449,947	(1,417,130)
INVESTING ACTIVITIES						
Purchase of Land			0			
Purchase Buildings	(104,539)	(35,000)	(89,892)	(89,892)	70,012	(55,365)
Purchase Plant and Equipment	(402,500)	(260,500)	(17,515)	(173,031)	233,591	(4,122)
Purchase Furniture and Equipment	(30,000)	(30,000)	(16,750)	(46,750)	0	(16,750)
Infrastructure Assets - Roads	(3,262,655)	(1,689,716)	(678,356)	(2,853,666)	501,954	(92,965)
Infrastructure Assets - Footpaths	(72,000)	(72,000)	0	0	72,000	0
Infrastructure Assets - Aerodromes	0	0	0	0	0	0
Infrastructure Assets - Drainage	0	0	(70,824)	(70,824)	0	(70,824)
Infrastructure Assets - Recreation	(80,000)	0	(186)	(207,665)	0	(127,665)
Infrastructure Assets - Other	(73,729)	(48,979)	(14,908)	(271,519)	0	(197,790)
Proceeds from Sale of Assets	127,714	48,667	0	195,732	140,000	(71,982)
Contributions for the Development of Assets	2,661,821	1,311,370	986,665	2,513,212	9,091	(157,700)
Amount Attributable to Investing Activities	(1,235,888)	(776,158)	98,234	(1,004,403)	1,026,648	(795,163)
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(36,156)	(24,071)	(17,839)	(36,156)	0	0
Transfer to Reserves	(19,000)	0	0	(152,567)	0	(133,567)
Amount Attributable to Financing Activities	(55,156)	(24,071)	(17,839)	(188,723)	0	(133,567)
<i>Sub Total</i>	(4,135,908)	(2,105,882)	(775,780)	(4,010,753)	2,476,595	(2,345,860)
FUNDING FROM						
Transfer from Reserves	0	0	0	0	0	0
Loans Raised	0	0	0	0	0	0
Estimated Opening Surplus at 1 July	1,135,201	1,135,201	1,009,587	1,004,466	0	(130,735)
Amount Raised from General Rates	3,006,287	3,006,287	3,006,611	3,006,287		
Closing Funds	0	0	0		0	0
	4,141,488	4,141,488	4,016,198	4,010,753	0	(130,735)
NET SURPLUS/(DEFICIT)	5,580	2,035,606	3,240,418	0	2,476,595	(2,476,595)

PROJECTED SURPLUS/(DEFICIT) (0)

	2019-2020 C/FWD	2020-2021 BUDGET	2020-2021 YTD	30 JUNE 2021 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	1,874,820	59,999	3,492,329	59,999
Restricted Cash	1,927,617	2,001,643	1,935,958	2,001,643
Accounts Receivable	521,806	521,806	1,133,290	521,806
Stock On Hand	30,260	30,260	30,260	30,260
TOTAL CURRENT ASSETS	4,354,503	2,613,708	6,591,837	2,613,708
CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Accounts Payable	(505,860)	(580,050)	(384,854)	(580,050)
Accrued Expenses	(16,999)	0	(16,999)	0
Accrued Interest	(5,396)	0	(5,396)	0
Bonds and deposits	(41,531)	0	(40,526)	0
Contracts Liability	(812,090)	0	(812,090)	0
Employee Provisions	(413,829)	(413,829)	(413,829)	(413,829)
Current Borrowings	(36,157)	(38,125)	(18,318)	(38,125)
TOTAL CURRENT LIABILITIES	(1,831,862)	(1,032,004)	(1,692,012)	(1,032,004)
SUB-TOTAL	2,522,641	1,581,704	4,899,825	1,581,704
LESS				
Restricted Cash at Bank - Reserves	(1,925,133)	(1,994,133)	(1,924,488)	(1,994,133)
Stock (Not a liquid Asset)	(30,260)	(30,260)	(30,260)	(30,260)
Accrued Income	0	(6,542)	0	(6,542)
Accrued Interest on Borrowings (Loans)	5,396	5,396	5,396	5,396
Accrued Salaries & Wages	134,085	134,085	0	134,085
Current Employee Benefits Provision	254,626	254,626	254,626	254,626
Current Borrowings Repayments	36,157	38,125	18,318	38,125
Accrued Expenses	16,999	16,999	16,999	16,999
Roundings	2	0	2	0
SUB-TOTAL	(1,508,128)	(1,581,704)	(1,659,407)	(1,581,704)
NET CURRENT ASSETS	1,014,513	0	3,240,418	(0)

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2021

	2020-21 ANNUAL BUDGET	2020-21 YTD AMEND BUDGET (a)	2020-21 YTD ACTUAL (b)	30 JUNE 2021 PROJECTION	PROJECTION VARIANCES	
					FAVOURAB	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	1,005	1,088	0	1,005	0	0
Operating Grants, Subsidies and Contributions	1,125,550	889,478	922,601	1,226,020	100,470	0
Fees and Charges	1,518,125	1,104,504	1,180,089	1,662,917	144,792	0
Interest Earnings	45,205	31,330	16,196	33,780	0	(11,425)
Other Revenue	503,190	370,518	428,396	515,907	12,717	0
Profit on Disposal of Asset	0	0	0	0	0	0
	3,193,075	2,396,919	2,547,282	3,439,629	257,979	(11,425)
LESS OPERATING EXPENDITURE						
Employee Costs	(2,875,038)	(1,792,288)	(2,140,939)	(3,181,870)	0	(306,832)
Materials and Contracts	(2,544,200)	(1,375,417)	(739,028)	(2,468,349)	75,852	0
Utility Charges	(228,519)	(150,093)	(96,566)	(231,812)	0	(3,293)
Depreciation on Non-Current Assets	(3,592,229)	(2,319,353)	0	(3,592,229)	0	0
Interest Expenses	(21,754)	(13,461)	(11,117)	(21,754)	0	0
Insurance Expenses	(165,432)	(193,532)	(180,920)	(206,901)	0	(41,469)
Other Expenditure	(251,606)	(159,436)	(113,753)	(189,601)	62,005	0
Loss on Disposal of Asset	0	0	0	0	0	0
	(9,678,778)	(6,003,580)	(3,282,322)	(9,892,515)	137,857	(351,594)
<i>Increase(Decrease)</i>	(6,485,703)	(3,606,661)	(735,041)	(6,452,886)	395,836	(363,019)
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	43,030	0	0	43,030	0	0
(Profit)/ Loss on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	3,592,229	2,319,353	0	3,592,229	0	0
	3,635,259	2,319,353	(134,084)	3,635,259	0	0
<i>Sub Total</i>	(2,850,444)	(1,287,308)	(869,125)	(2,817,627)	395,836	(363,019)
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	0	0	0
Purchase Buildings	(104,539)	(35,000)	(89,892)	(89,892)	70,012	(55,365)
Purchase Plant and Equipment	(402,500)	(260,500)	(17,515)	(173,031)	233,591	(4,122)
Purchase Furniture and Equipment	(30,000)	(30,000)	(16,750)	(46,750)	0	(16,750)
Infrastructure Assets - Roads	(3,262,655)	(1,689,716)	(678,356)	(2,853,666)	501,954	(92,965)
Infrastructure Assets - Footpaths	(72,000)	(72,000)	0	0	72,000	0
Infrastructure Assets - Aerodromes	0	0	0	0	0	0
Infrastructure Assets - Drainage	0	0	(70,824)	(70,824)	0	(70,824)
Infrastructure Assets - Parks & Ovals (Recreation)	(80,000)	0	(186)	(207,665)	0	(127,665)
Infrastructure Assets - Other	(73,729)	(48,979)	(14,908)	(271,519)	0	(197,790)
Proceeds from Sale of Assets	127,714	48,667	0	195,732	140,000	(71,982)
Contributions for the Development of Assets	2,661,821	1,311,370	986,665	2,513,212	9,091	(157,700)
Amount Attributable to Investing Activities	(1,235,888)	(776,158)	98,234	(1,004,403)	1,026,648	(795,163)
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(36,156)	(24,071)	(17,839)	(36,156)	0	0
Transfer to Reserves	(19,000)	0	0	(152,567)	0	(133,567)
Amount Attributable to Financing Activities	(55,156)	(24,071)	(17,839)	(188,723)	0	(133,567)
<i>Sub Total</i>	(4,141,488)	(2,087,537)	(788,730)	(4,010,753)	1,422,484	(1,291,749)
FUNDING FROM						
Transfer from Reserves	0	0	0	0	0	0
Loans Raised	0	0	0	0	0	0
Estimated Opening Surplus at 1 July	1,135,201	1,135,201	1,009,587	1,004,466	0	(130,735)
Amount Raised from General Rates	3,006,287	3,006,287	3,006,611	3,006,287	0	0
Closing Funds	0	0	0	0	0	0
	4,141,488	4,141,488	4,016,198	4,010,753	0	(130,735)
NET SURPLUS/(DEFICIT)	0	2,053,951	3,227,468	0	1,422,484	(1,422,484)

PROJECTED SURPLUS/(DEFICIT)

(0)

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
Proceeds Sale of Assets											
123001	Proceeds Sale of Assets		\$0	\$0	(\$127,714)	\$0	(\$55,732)	\$0	\$0	\$71,982	Decrease in proceeds from plant trade-ins
092010	Proceeds - Sale of Land/Buildings		\$0	\$0	\$0	\$0	(\$140,000)	\$0	(\$140,000)	\$0	Increase in proceeds from property sale
PROCEEDS FROM SALE OF ASSETS			\$0	\$0	(\$127,714)	\$0	(\$195,732)	\$0	(\$140,000)	\$71,982	
Written Down Value							\$0	\$0			
	Written Down Value - Works Plant		\$0	\$0	\$0	\$127,714	\$0	\$195,732	\$0	\$68,018	Change in written down value - non-cash
Sub Total - WDV ON DISPOSAL OF ASSET			\$0	\$0	\$0	\$127,714	\$0	\$195,732	\$0	\$68,018	
Total - GAIN/LOSS ON DISPOSAL OF ASSET			\$0	\$0	(\$127,714)	\$127,714	(\$195,732)	\$195,732	(\$140,000)	\$140,000	
Total - OPERATING STATEMENT			\$0	\$0	(\$127,714)	\$127,714	(\$195,732)	\$195,732	(\$140,000)	\$140,000	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	C	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
RATES											
OPERATING EXPENDITURE											
031103	Rates Administration Activity Costs		\$0	\$0	\$0	\$99,810	\$0	\$99,810	\$0	\$0	
031101	Collection Costs		\$0	\$90	\$0	\$15,630	\$0	\$15,630	\$0	\$0	
031100	Valuation Charges		\$0	\$494	\$0	\$17,200	\$0	\$17,200	\$0	\$0	
031102	Search Costs		\$0	\$80	\$0	\$185	\$0	\$185	\$0	\$0	
Sub Total - GENERAL RATES OP EXP			\$0	\$664	\$0	\$132,825	\$0	\$132,825	\$0	\$0	
OPERATING INCOME											
031001	Rates · GRV		\$0	\$0	(\$460,579)	\$0	(\$460,579)	\$0	\$0	\$0	
031002	Rates · UV		\$0	\$0	(\$2,170,963)	\$0	(\$2,170,963)	\$0	\$0	\$0	
031003	Rates · GRV - Minimum		\$0	\$0	(\$50,745)	\$0	(\$50,745)	\$0	\$0	\$0	
031004	Rates · UV - Minimum		\$0	\$0	(\$324,000)	\$0	(\$324,000)	\$0	\$0	\$0	
031006	Rates · Ex-Gratia Rates		\$0	\$0	(\$1,255)	\$0	(\$1,255)	\$0	\$0	\$0	
031013	Rates Administration Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
031005	Rates · Instalment Interest		(\$3,794)	\$0	(\$2,800)	\$0	(\$3,790)	\$0	(\$990)	\$0	Increase in instalment interest
031007	Rates · Non Payment Penalty - LG		(\$11,838)	\$0	(\$21,415)	\$0	(\$14,000)	\$0	\$0	\$7,415	Decrease in non-payment penalty
01023	Pensioner Deferred Rate Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
031008	Rates · Rate Enquiries		(\$6,480)	\$0	(\$6,330)	\$0	(\$6,480)	\$0	(\$150)	\$0	Increase in rate enquiry fees
031009	Rates · ESL Administration Fee		(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	\$0	\$0	
031010	Rates · Reimbursements		\$0	\$0	(\$6,000)	\$0	(\$6,000)	\$0	\$0	\$0	
031011	Rates · Penalty Interest - DFES		(\$565)	\$0	(\$690)	\$0	(\$690)	\$0	\$0	\$0	
031012	Rates · Rates Interims		(\$3,006,611)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
031104	Rates Written Off		\$0	\$0	\$250	\$0	\$250	\$0	\$0	\$0	
Sub Total - GENERAL RATES OP INC			(\$3,033,287)	\$0	(\$3,048,527)	\$0	(\$3,042,252)	\$0	(\$1,140)	\$7,415	
Total - GENERAL RATES			(\$3,033,287)	\$664	(\$3,048,527)	\$132,825	(\$3,042,252)	\$132,825	(\$1,140)	\$7,415	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
OTHER GENERAL PURPOSE FUNDING											
OPERATING EXPENDITURE											
032100	General Purpose Funding - Administration Allocated		\$0	\$0	\$0	\$6,618	\$0	\$6,618	\$0	\$0	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP			\$0	\$0	\$0	\$6,618	\$0	\$6,618	\$0	\$0	
OPERATING INCOME											
032001	General Purpose Grants Federal Commission (OP)		(\$339,823)	\$0	(\$343,310)	\$0	(\$453,097)	\$0	(\$109,787)	\$0	Increase in GP Grant
032002	General Purpose Grants Federal - Roads (OP)		(\$226,662)	\$0	(\$330,310)	\$0	(\$302,216)	\$0	\$0	\$28,094	Decrease in local road grant
032003	General Purpose Funding - Interest On Investments - Municipal A		\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0	\$1,000	Reduction in interest earned
032004	Interest on Investments - Reserves Account		\$0	\$0	(\$19,000)	\$0	(\$15,000)	\$0	\$0	\$4,000	Lower interest rates
032006	General Purpose Funding - Interest on Investments - Medical Fur		\$0	\$0	\$0	\$0					
032007	General Purpose Funding - Interest on Investments - Business O		\$0	\$0	\$0	\$0					
032008	General Purpose Funding - Interest on Investments - Short Term		\$0	\$0	(\$300)	\$0	(\$300)	\$0	\$0	\$0	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC			(\$566,485)	\$0	(\$693,920)	\$0	(\$770,613)	\$0	(\$109,787)	\$33,094	
Total - OTHER GENERAL PURPOSE FUNDING			(\$566,485)	\$0	(\$693,920)	\$6,618	(\$770,613)	\$6,618	(\$109,787)	\$33,094	
Total - GENERAL PURPOSE FUNDING			(\$3,599,771)	\$664	(\$3,742,447)	\$139,443	(\$3,812,865)	\$139,443	(\$110,927)	\$40,509	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

		CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
		ACTUALS		2020-21		30 JUNE 2021				
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
041100	Members - Sitting Fees.	\$0	\$20,440	\$0	\$75,560	\$0	\$75,560	\$0	\$0	
041119	Website Expenses	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
041101	Members - Training Costs	\$0	(\$195)	\$0	\$10,800	\$0	\$10,800	\$0	\$0	
041102	Members - Travelling Costs	\$0	\$197	\$0	\$6,800	\$0	\$6,800	\$0	\$0	
041103	Members - Telecommunications Reimbursements	\$0	\$3,042	\$0	\$11,520	\$0	\$11,520	\$0	\$0	
041104	Members - Other Expenses	\$0	\$1,499	\$0	\$3,625	\$0	\$3,625	\$0	\$0	
041105	Members - Conferences/Seminars Costs	\$0	\$45	\$0	\$15,850	\$0	\$50	(\$15,800)	\$0	No LG Week conference
041106	Members - President's Allowance	\$0	\$3,427	\$0	\$10,280	\$0	\$10,280	\$0	\$0	
041107	Members - Deputy President's Allowance	\$0	\$857	\$0	\$2,570	\$0	\$2,570	\$0	\$0	
041108	Members - Council Chamber Expenses	\$0	\$335	\$0	\$905	\$0	\$905	\$0	\$0	
041109	Members - Refreshments & Receptions	\$0	\$28,636	\$0	\$17,815	\$0	\$36,939	\$0	\$19,124	Increase in wages, overheads and materials for Australia Day function - offset by grant
041110	Members - Bunbury Wellington GOC Projects	\$0	\$1,445	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
041111	Members - Insurance Costs For Members	\$0	\$7,254	\$0	\$8,040	\$0	\$7,254	(\$786)	\$0	Journey injury and travel insurance premiums lower
041112	Members - Subscriptions	\$0	\$8,043	\$0	\$8,835	\$0	\$8,043	(\$792)	\$0	WALGA membership lower
041113	Members - Election Expenses	\$0	\$3,286	\$0	\$0	\$0	\$3,286	\$0	\$3,286	Costs for extraordinary election
041114	Members - Donations	\$0	\$50,256	\$0	\$64,698	\$0	\$64,698	\$0	\$0	
041118	ICT - Councillors	\$0	\$2,171	\$0	\$2,640	\$0	\$2,640	\$0	\$0	
041150	Members - Admin Allocation	\$0	\$0	\$0	\$53,214	\$0	\$55,626	\$0	\$2,412	Increase in administration allocations - non-cash
041190	Depreciation - Membership	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$130,737	\$0	\$299,652	\$0	\$307,096	(\$17,378)	\$24,822	
OPERATING INCOME										
041001	Members - Reimbursements Income	\$0	\$0	\$0	\$0					
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Increase in sundry reimbursements
041003	Other Governance - Other Minor Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041004	Members - Operating Grants and Contributions	(\$23,600)	\$0	\$0	\$0	(\$25,100)	\$0	(\$25,100)	\$0	Additional grants for community functions - offset by expenditure
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$23,600)	\$0	\$0	\$0	(\$25,100)	\$0	(\$25,100)	\$0	
Total - MEMBERS OF COUNCIL		(\$23,600)	\$130,737	\$0	\$299,652	(\$25,100)	\$307,096	(\$42,478)	\$24,822	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
GOVERNANCE											
OPERATING EXPENDITURE											
042100	Other Governance - Admin Allocated		\$0	\$0	\$0	\$79,821	\$0	\$79,821	\$0	\$0	
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$0	\$0	\$0	\$79,821	\$0	\$79,821	\$0	\$0	
OPERATING INCOME											
New	Other Minor Income		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - GOVERNANCE - GENERAL OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - GOVERNANCE - GENERAL			\$0	\$0	\$0	\$79,821	\$0	\$79,821	\$0	\$0	
Total - GOVERNANCE			(\$23,600)	\$130,737	\$0	\$379,473	(\$25,100)	\$386,917	(\$42,478)	\$24,822	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

		CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
LAW, ORDER AND PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
051109	ESL - Insurances Fire Appliances and Personel	\$0	\$32,964	\$0	\$37,781	\$0	\$33,500	(\$4,281)	\$0	Savings in insurance premiums
051112	Fire Prevention And Support	\$0	\$21,186	\$0	\$22,300	\$0	\$28,794	\$0	\$6,494	Increase in wages and superannuation expenses, decrease in telephone expenses
051101	Fire Break Inspection Expenses	\$0	\$2,750	\$0	\$3,540	\$0	\$2,750	(\$790)	\$0	Savings in aerial inspections
051102	Fire Hazard Reductions Expenses	\$0	\$17,875	\$0	\$35,428	\$0	\$37,159	\$0	\$1,731	Increase in superannuation expenses
051104	Minor Fire Plant & Equipment Purchases non ESL	\$0	\$47	\$0	\$400	\$0	\$400	\$0	\$0	
051105	Fire Plant & Equipment Maintenance - Non ESL	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
051106	ESL - Fire Vehicle Maintenance Costs	\$0	\$6,791	\$0	\$10,000	\$0	\$10,200	\$0	\$200	Increase in plant maintenance expenses
051107	ESL - Brigade Utilities, rates and taxes	\$0	\$249	\$0	\$390	\$0	\$390	\$0	\$0	
051108	ESL - Other Goods & Services relating to Fires	\$0	\$371	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$0	\$0	\$0	\$1,000	\$0	\$5,000	\$0	\$4,000	Increase in minor plant purchases
051114	ESL - Land & Building Maintenance	\$0	\$0	\$0	\$710	\$0	\$860	\$0	\$150	Increase in services expenses
051115	ESL - Clothing and Accessories	\$0	\$0	\$0	\$2,000	\$0	\$20,405	\$0	\$18,405	Increase in protective clothing purchases
051116	ESL - Plant and Equipment Maintenance	\$0	\$172	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
051117	BFRC - Bushfire Risk Planning	\$0	\$0	\$0	\$1,351	\$0	\$1,351	\$0	\$0	
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$13,520	\$0	\$13,520	\$0	\$0	
051120	Bush Fire - Mitigation Activity Funded	\$0	\$13,367	\$0	\$196,180	\$0	\$196,180	\$0	\$0	
051150	Admin Allocation - Fire Control	\$0	\$0	\$0	\$53,214	\$0	\$53,214	\$0	\$0	
051190	Depreciation - Fire Control	\$0	\$0	\$0	\$670	\$0	\$670	\$0	\$0	
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$95,771	\$0	\$382,484	\$0	\$408,393	(\$5,071)	\$30,980	
OPERATING INCOME										
051001	Fire Infringements/Fines Income	(\$750)	\$0	(\$500)	\$0	(\$750)	\$0	(\$250)	\$0	
051002	Sale Of Fire Maps Income	(\$73)	\$0	(\$150)	\$0	(\$150)	\$0			
051004	ESL - Funding Operating Grant Income	(\$133,398)	\$0	(\$265,654)	\$0	(\$265,654)	\$0	\$0	\$0	
Sub Total - FIRE PREVENTION OP/INC		(\$134,220)	\$0	(\$266,304)	\$0	(\$266,554)	\$0	(\$250)	\$0	
Total - FIRE PREVENTION		(\$134,220)	\$95,771	(\$266,304)	\$382,484	(\$266,554)	\$408,393	(\$5,321)	\$30,980	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	C									
ANIMAL CONTROL											
OPERATING EXPENDITURE											
052100	Ranger Services Operation Costs		\$0	\$880	\$0	\$1,650	\$0	\$1,650	\$0	\$0	
052005	Trap Hire Refunds		\$0	\$0	\$0	\$50	\$0	\$50	\$0	\$0	
052101	Ranger Vehicle Operating Expenses		\$0	\$0	\$0	\$3,450	\$0	\$3,450			
052102	Dog License Discs Costs		\$0	\$0	\$0	\$250	\$0	\$250	\$0	\$0	
052103	Other Control Expenses		\$0	\$9,204	\$0	\$7,945	\$0	\$14,123	\$0	\$6,178	Increase in wages and superannuation expenses
052104	Animal Impounding Costs		\$0	\$386	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
052109	Cat License Tags Expense		\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	
052110	Ranger Services Salary Super and Employee Costs		\$0	\$12,130	\$0	\$39,379	\$0	\$20,525	(\$18,854)	\$0	Decrease in wages and overheads expenses
052150	Admin Allocation - Animal Control		\$0	\$0	\$0	\$19,989	\$0	\$19,989	\$0	\$0	
052190	Depreciation		\$0	\$0	\$0	\$400	\$0	\$400	\$0	\$0	
Sub Total - ANIMAL CONTROL OP/EXP			\$0	\$22,600	\$0	\$78,213	\$0	\$65,537	(\$18,854)	\$6,178	
OPERATING INCOME											
052001	Animal Fines & Penalties Income		\$0	\$0	(\$265)	\$0	\$0	\$0	\$0	\$265	
052002	Animal Impounding Fees Income		(\$358)	\$0	(\$105)	\$0	(\$358)	\$0	(\$253)	\$0	
052003	Dog Registrations Charges		(\$5,048)	\$0	(\$5,060)	\$0	(\$5,048)	\$0	\$0	\$12	
052004	Cat Registration Charges		(\$6)	\$0	\$0	\$0	(\$6)	\$0	(\$6)	\$0	
052006	Animal Control Income - Grant		\$0	\$0	(\$50)	\$0	(\$50)	\$0	\$0	\$0	
052105	Trap Hire Income		\$0	\$0	(\$50)	\$0	(\$50)	\$0	\$0	\$0	
Sub Total - ANIMAL CONTROL OP/INC			(\$5,412)	\$0	(\$5,530)	\$0	(\$5,512)	\$0	(\$259)	\$277	
Total - ANIMAL CONTROL			(\$5,412)	\$22,600	(\$5,530)	\$78,213	(\$5,512)	\$65,537	(\$19,113)	\$6,455	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
OTHER LAW ORDER & PUBLIC SAFETY											
OPERATING EXPENDITURE											
053100	Local Emergency Management Committee Expenses		\$0	\$0	\$0	\$300	\$0	\$300	\$0	\$0	
053150	Administration Allocated - Emergency Mgt		\$0	\$0	\$0	\$19,989	\$0	\$19,989	\$0	\$0	
053190	Depreciation		\$0	\$0	\$0	\$27,345	\$0	\$27,345	\$0	\$0	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP			\$0	\$0	\$0	\$47,634	\$0	\$47,634	\$0	\$0	
OPERATING INCOME											
053002	Non-Operating Grants CCTV		\$0	\$0	(\$31,700)	\$0	\$0	\$0	\$0	\$31,700	Project not funded
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC			\$0	\$0	(\$31,700)	\$0	\$0	\$0	\$0	\$31,700	
Total - OTHER LAW ORDER PUBLIC SAFETY			\$0	\$0	(\$31,700)	\$47,634	\$0	\$47,634	\$0	\$31,700	
Total - LAW ORDER & PUBLIC SAFETY			(\$139,633)	\$118,371	(\$303,534)	\$508,331	(\$272,066)	\$521,564	(\$24,434)	\$69,135	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
HEALTH FAMILY STOP CENTRE											
OPERATING EXPENDITURE											
071100	B0101	Family Stop Centre - Operation	\$0	\$3,360	\$0	\$11,083	\$0	\$11,083	\$0	\$0	
071150		Admin Allocated - Family Stop Centre	\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
071190		Depreciation - Family Stop Centre	\$0	\$0	\$0	\$3,700	\$0	\$3,700	\$0	\$0	
Sub Total - HEALTH FAMILY STOP OP/EXP			\$0	\$3,360	\$0	\$28,154	\$0	\$28,154	\$0	\$0	
OPERATING INCOME											
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - HEALTH FAMILY STOP			\$0	\$3,360	\$0	\$28,154	\$0	\$28,154	\$0	\$0	
HEALTH ADMINISTRATION & INSPECTION											
OPERATING EXPENDITURE											
072100		Health Administration Services Expenses	\$0	\$15,585	\$0	\$45,690	\$0	\$40,500	(\$5,190)	\$0	Decrease in wages
072101		Other Health Administration Expenses	\$0	\$0	\$0	\$150	\$0	\$150	\$0	\$0	
072102		Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
072103		Health Administration Superannuation	\$0	\$0	\$0	\$300	\$0	\$300	\$0	\$0	
072150		Admin Allocation - Other Health	\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$0	\$15,585	\$0	\$59,511	\$0	\$54,321	(\$5,190)	\$0	
OPERATING INCOME											
072001		Food Stall Permit Charges	(\$38)	\$0	(\$130)	\$0	(\$130)	\$0	\$0	\$0	
072002		Temporary Camping Site Permit Charges	\$0	\$0	(\$900)	\$0	\$0	\$0	\$0	\$900	Trends indicate lower fees
072003		Food Business Registration Fee	(\$655)	\$0	(\$1,255)	\$0	(\$655)	\$0	\$0	\$600	Trends indicate lower fees
072004		Annual Inspections	\$0	\$0	(\$105)	\$0	(\$105)	\$0	\$0	\$0	
072005		Lodging House Registration Fees	(\$306)	\$0	\$0	\$0	(\$306)	\$0	(\$306)	\$0	
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$999)	\$0	(\$2,390)	\$0	(\$1,196)	\$0	(\$306)	\$1,500	
Total - HEALTH ADMIN AND INSPECTION			(\$999)	\$15,585	(\$2,390)	\$59,511	(\$1,196)	\$54,321	(\$5,496)	\$1,500	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
OTHER HEALTH - MEDICAL SERVICES											
OPERATING EXPENDITURE											
074100	B0105	Housing General Practitioner - Medical Service	\$0	\$8,979	\$0	\$16,509	\$0	\$19,196	\$0	\$2,687	Increase in service expenses for building repairs, increase in insurance premium
074102		Boyup Brook Medical Services Building Costs	\$0	\$15,410	\$0	\$23,365	\$0	\$24,926	\$0	\$1,561	Increase in wages and insurance premium expenses
074104		Medical Services - General Practitioners Vehicle	\$0	\$0	\$0	\$970	\$0	\$0	(\$970)	\$0	No maintenance expenses as no vehicle
074101		Medical Services General Operations	\$0	\$0	\$0	\$2,620	\$0	\$0	(\$2,620)	\$0	Account no longer used
074103		Medical Service Employee Costs	\$0	\$618,329	\$0	\$657,214	\$0	\$873,503	\$0	\$216,289	Increase in wages expenses, training expenses and insurance premiums
074105		Postage, Printing & Stationery	\$0	\$2,897	\$0	\$3,000	\$0	\$4,350	\$0	\$1,350	Increase in stationery expenses
074106		Medical Ctr - Telephones	\$0	\$4,550	\$0	\$6,385	\$0	\$6,825	\$0	\$440	Increase in telephone expenses
074107		Medical Ctr - Subscriptions	\$0	\$757	\$0	\$5,580	\$0	\$5,937	\$0	\$357	Additional subscription expenses
074108		Medical Ctr - Insurances	\$0	\$6,353	\$0	\$14,757	\$0	\$14,757	\$0	\$0	
074109		Medical Bank Fees	\$0	\$619	\$0	\$780	\$0	\$930	\$0	\$150	Increase in bank fees
074110		Medical Ctr - Computer Expenses	\$0	\$18,598	\$0	\$47,399	\$0	\$41,729	(\$5,670)	\$0	Decrease in IT support expenses, increase in minor equipment purchases
074111		Medical Ctr - Medical Supplies & Equipment	\$0	\$15,697	\$0	\$11,805	\$0	\$24,415	\$0	\$12,610	Increase in medical supplies expenses
074112		Medical Ctr - Locum Doctor	\$0	\$0	\$0	\$48,600	\$0	\$48,600	\$0	\$0	
074113		Medical Ctr - Superannuation	\$0	\$56,592	\$0	\$59,914	\$0	\$83,925	\$0	\$24,011	Increase in superannuation expense due to additional wages paid
074114		Medical Ctr - Training	\$0	\$450	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
074115		Medical Ctr - Sundry Expenses	\$0	\$19,548	\$0	\$104,500	\$0	\$52,625	(\$51,875)	\$0	Decrease in sundry expense provision
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$33,990	\$0	\$33,990	\$0	\$0	
074117		Medical - Fringe Benefit Tax	\$0	\$2,494	\$0	\$2,520	\$0	\$4,990	\$0	\$2,470	Increase in FBT expense
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$1,200	\$0	\$0	(\$1,200)	\$0	Reallocated to GL # 074111
074150		Admin Allocated - Boyup Brook Medical Services	\$0	\$0	\$0	\$59,832	\$0	\$59,832	\$0	\$0	
074191		Depreciation - Medical Centre	\$0	\$0	\$0	\$8,500	\$0	\$8,500	\$0	\$0	
074190		Depreciation - Housing GP - 5 Rogers Ave	\$0	\$0	\$0	\$6,800	\$0	\$6,800	\$0	\$0	
074192		Depreciation - Ultrasound Machine	\$0	\$0	\$0	\$5,175	\$0	\$5,175	\$0	\$0	
074193		Depreciation - GP Vehicle	\$0	\$0	\$0	\$115	\$0	\$115	\$0	\$0	
Sub Total - PREVENTIVE SRVS - OP/EXP			\$0	\$771,274	\$0	\$1,123,030	\$0	\$1,322,620	(\$62,335)	\$261,925	
OPERATING INCOME											
074001		Surgery Turnover	(\$701,756)	\$0	(\$900,000)	\$0	(\$1,052,635)	\$0	(\$152,635)	\$0	Increase in medical fees
074002		Surgery Rental Income	(\$4,909)	\$0	(\$5,454)	\$0	(\$5,999)	\$0	(\$545)	\$0	Increase in rental fees
074004		Grants, Reimbursements and Contributions	\$0	\$0	\$0	\$0					
Sub Total - PREVENTIVE SRVS - OP/INC			(\$706,665)	\$0	(\$905,454)	\$0	(\$1,058,634)	\$0	(\$153,180)	\$0	
Total - PREVENTIVE SERVICES			(\$706,665)	\$771,274	(\$905,454)	\$1,123,030	(\$1,058,634)	\$1,322,620	(\$215,515)	\$261,925	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
PREVENTIVE SERVICE - OTHER											
OPERATING EXPENDITURE											
073100	Analytical Expenses		\$0	\$254	\$0	\$475	\$0	\$475	\$0	\$0	
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			\$0	\$254	\$0	\$475	\$0	\$475	\$0	\$0	
Total - PREVENTIVE SERVICES - OTHER			\$0	\$254	\$0	\$475	\$0	\$475	\$0	\$0	
OTHER HEALTH											
OPERATING EXPENDITURE											
075100	Ambulance Centre Operation		\$0	\$12,528	\$0	\$24,479	\$0	\$24,479	\$0	\$0	
075150	Admin Allocated - Other Health		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
Sub Total - OTHER HEALTH OP/EXP			\$0	\$12,528	\$0	\$37,850	\$0	\$37,850	\$0	\$0	
OPERATING INCOME											
Sub Total - OTHER HEALTH OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER HEALTH			\$0	\$12,528	\$0	\$37,850	\$0	\$37,850	\$0	\$0	
Total - HEALTH			(\$707,665)	\$803,000	(\$907,844)	\$1,249,020	(\$1,059,830)	\$1,443,420	(\$221,011)	\$263,425	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
		ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
		28 FEBRUARY 2021								
(		Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER EDUCATION										
OPERATING EXPENDITURE										
081100	Community Resource Centre	\$0	\$2,004	\$0	\$2,734	\$0	\$3,364	\$0	\$630	Increase in insurance premium and water consumption
081102	Donations - Other Education	\$0	\$200	\$0	\$250	\$0	\$250	\$0	\$0	
081103	Early Learning Centre - Employee Costs	\$0	\$92,302	\$0	\$118,770	\$0	\$138,881	\$0	\$20,111	Increase in wages and superannuation expenses
081104	Early Learning Centre - Operating Costs	\$0	\$5,976	\$0	\$13,990	\$0	\$13,990	\$0	\$0	
081150	Admin Allocation - Other Education	\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
081190	Depreciation - Community Resource Centre	\$0	\$0	\$0	\$5,020	\$0	\$5,020	\$0	\$0	
081191	Depreciation - Rylington Park Farm Complex	\$0	\$0	\$0	\$16,885	\$0	\$16,885	\$0	\$0	
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$100,482	\$0	\$171,020	\$0	\$191,761	\$0	\$20,741	
OPERATING INCOME										
081001	Rylington Park Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
081003	Early Learning Centre - Fees & Charges	(\$84,969)	\$0	(\$125,000)	\$0	(\$145,650)	\$0	(\$20,650)	\$0	Trends indicate increase in fees
081004	Early Learning Centre -Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER EDUCATION OP/INC		(\$84,969)	\$0	(\$125,000)	\$0	(\$145,650)	\$0	(\$20,650)	\$0	
Total - OTHER EDUCATION		(\$84,969)	\$100,482	(\$125,000)	\$171,020	(\$145,650)	\$191,761	(\$20,650)	\$20,741	
AGED & DISABLED										
OPERATING EXPENDITURE										
082100	Support for Seniors Christmas Lunch	\$0	\$0	\$0	\$1,390	\$0	\$1,390	\$0	\$0	
082104	Aged Needs Initiative Loan Interest	\$0	\$7,211	\$0	\$14,218	\$0	\$14,218	\$0	\$0	
082150	Admin Allocated - Aged & Disabled	\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
Sub Total - AGED & DISABLED OP/EXP		\$0	\$7,211	\$0	\$28,979	\$0	\$28,979	\$0	\$0	
OPERATING INCOME										
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - AGED & DISABLED		\$0	\$7,211	\$0	\$28,979	\$0	\$28,979	\$0	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			28 FEBRUARY 2021								
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER WELFARE											
OPERATING EXPENDITURE											
083100	Other Welfare Expenses		\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
083104	Depreciation		\$0	\$0	\$0	\$50	\$0	\$50	\$0	\$0	
083105	Donations Expended		\$0	\$24	\$0	\$0			\$0	\$0	
083150	Admin Allocated - Other Welfare		\$0	\$0	\$0	\$39,978	\$0	\$39,978	\$0	\$0	
Sub Total - OTHER WELFARE OP/EXP			\$0	\$24	\$0	\$40,528	\$0	\$40,528	\$0	\$0	
OPERATING INCOME											
Sub Total - OTHER WELFARE OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER WELFARE			\$0	\$24	\$0	\$40,528	\$0	\$40,528	\$0	\$0	
Total - EDUCATION & WELFARE			(\$84,969)	\$107,716	(\$125,000)	\$240,527	(\$145,650)	\$261,268	(\$20,650)	\$20,741	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
STAFF HOUSING											
OPERATING EXPENDITURE											
091100	Staff Housing		\$0	\$2,554	\$0	\$7,389	\$0	\$10,141	\$0	\$2,752	Increase in wages, overheads and plant costs
091130	Interest Paid Loan 115 - Staff House		\$0	\$1,384	\$0	\$2,670	\$0	\$2,670	\$0	\$0	
091190	Depreciation - Staff Housing		\$0	\$0	\$0	\$5,735	\$0	\$5,735	\$0	\$0	
091150	Staff Housing - Less Amt Allocated to Admin.		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
Sub Total - STAFF HOUSING OP/EXP			\$0	\$3,938	\$0	\$29,165	\$0	\$31,917	\$0	\$2,752	
OPERATING INCOME											
Sub Total - STAFF HOUSING OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - STAFF HOUSING			\$0	\$3,938	\$0	\$29,165	\$0	\$31,917	\$0	\$2,752	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	C									
HOUSING OTHER											
OPERATING EXPENDITURE											
092101	Boyup Brook Citizens Lodge		\$0	\$10,364	\$0	\$7,959	\$0	\$12,685	\$0	\$4,726	Increase in insurance premiums
092102	Community Housing - Units		\$0	\$10,708	\$0	\$18,408	\$0	\$15,379	(\$3,029)	\$0	Decrease in property management fees,
092103	Other		\$0	\$6,188	\$0	\$4,732	\$0	\$2,418	(\$2,314)	\$0	increase in insurance premiums
092104	6 Nix - Operating & Mtce Expense		\$0	\$2,418	\$0	\$5,636	\$0	\$5,636	\$0	\$0	Savings due to disposal of property
092105	House - 1 Rogers Ave		\$0	\$22,535	\$0	\$10,961	\$0	\$27,321	\$0	\$16,360	Increase in materials expenses, increase in service expenses for replacement blinds, painting of interior and cleaning
092107	7 Knapp Street - Operating & Mtce Expense		\$0	\$6,477	\$0	\$10,741	\$0	\$16,013	\$0	\$5,272	Increase in materials and services
092108	Property Selling Expenses		\$0	\$0	\$0	\$0	\$0	\$6,433	\$0	\$6,433	expenses
092150	Admin Allocation - Other Housing		\$0	\$0	\$0	\$13,506	\$0	\$13,506	\$0	\$0	Selling expenses for 6 Nix St
092191	Depreciation - Other Housing		\$0	\$0	\$0	\$5,570	\$0	\$5,570	\$0	\$0	
092192	Depreciation - House - 1 Rogers Ave		\$0	\$0	\$0	\$4,365	\$0	\$4,365	\$0	\$0	
092190	Depreciation - Boyup Brook Citizens Lodge		\$0	\$0	\$0	\$32,385	\$0	\$32,385	\$0	\$0	
Sub Total - HOUSING OTHER OP/EXP			\$0	\$58,690	\$0	\$114,262	\$0	\$141,711	(\$5,342)	\$32,792	
HOUSING OPERATING INCOME											
092001	Rent 24A Proctor St		(\$6,358)	\$0	(\$8,932)	\$0	(\$8,932)	\$0	\$0	\$0	
092002	Rent 24B Proctor St		(\$5,061)	\$0	(\$8,302)	\$0	(\$8,064)	\$0	\$0	\$238	Trends indicate reduction in rent
092003	Rent 16A Forrest St		(\$6,986)	\$0	(\$10,832)	\$0	(\$11,600)	\$0	(\$768)	\$0	Trends indicate increase in rent income
092004	Rent 16B Forrest St		(\$6,605)	\$0	(\$10,907)	\$0	(\$11,200)	\$0	(\$293)	\$0	Trends indicate increase in rent income
092005	Rent 1 Rogers St		\$0	\$0	(\$9,020)	\$0	\$0	\$0	\$0	\$9,020	Property not rented
092006	Rent 6 Nix St		\$0	\$0	(\$10,003)	\$0	\$0	\$0	\$0	\$10,003	Property not rented
092007	Housing Reimbursements		(\$335)	\$0	(\$235)	\$0	(\$335)	\$0	(\$100)	\$0	
092009	Other Housing: 7 Knapp St		(\$20,829)	\$0	(\$31,370)	\$0	(\$31,370)	\$0	\$0	\$0	
Sub Total - HOUSING OTHER OP/INC			(\$46,172)	\$0	(\$89,601)	\$0	(\$71,501)	\$0	(\$1,161)	\$19,261	
Total - HOUSING OTHER			(\$46,172)	\$58,690	(\$89,601)	\$114,262	(\$71,501)	\$141,711	(\$6,503)	\$52,053	
Total - HOUSING			(\$46,172)	\$62,628	(\$89,601)	\$143,427	(\$71,501)	\$173,628	(\$6,503)	\$54,805	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
SANITATION - HOUSEHOLD REFUSE											
OPERATING EXPENDITURE											
101100			\$0	\$24,985	\$0	\$45,850	\$0	\$49,175	\$0	\$3,325	
101101			\$0	\$15,325	\$0	\$28,540	\$0	\$30,290	\$0	\$1,750	
101106			\$0	\$54,882	\$0	\$29,991	\$0	\$60,665	\$0	\$30,674	Increase in wages and overheads
101102	B0400		\$0	\$30,629	\$0	\$46,735	\$0	\$50,855	\$0	\$4,120	Increase in plant operation costs
											Increase in service expenses for trenching, increase in wages, overheads and plant costs
101103			\$0	\$29,010	\$0	\$17,490	\$0	\$35,540	\$0	\$18,050	
101104			\$0	\$5,185	\$0	\$10,910	\$0	\$10,910	\$0	\$0	
101107			\$0	\$1,521	\$0	\$1,600	\$0	\$1,600	\$0	\$0	
101108			\$0	\$1,039	\$0	\$2,210	\$0	\$2,210	\$0	\$0	
101119			\$0	\$1,428	\$0	\$1,000	\$0	\$2,000	\$0	\$1,000	Increase in services expenses
101150			\$0	\$0	\$0	\$26,607	\$0	\$26,607	\$0	\$0	
101190			\$0	\$0	\$0	\$22,070	\$0	\$22,070	\$0	\$0	
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP			\$0	\$164,004	\$0	\$233,003	\$0	\$291,922	\$0	\$58,919	
SANITATION OPERATING INCOME											
101001			(\$188,697)	\$0	(\$188,700)	\$0	(\$188,700)	\$0	\$0	\$0	
101002			(\$3,806)	\$0	(\$4,371)	\$0	(\$4,371)	\$0	\$0	\$0	
101003			(\$763)	\$0	(\$1,362)	\$0	(\$1,362)	\$0	\$0	\$0	
101004			(\$2,428)	\$0	(\$2,400)	\$0	(\$2,400)	\$0	\$0	\$0	
Sub Total - SANITATION H/HOLD REFUSE OP/INC			(\$195,694)	\$0	(\$196,833)	\$0	(\$196,833)	\$0	\$0	\$0	
Total - SANITATION HOUSEHOLD REFUSE			(\$195,694)	\$164,004	(\$196,833)	\$233,003	(\$196,833)	\$291,922	\$0	\$58,919	
SANITATION OTHER											
OPERATING EXPENDITURE											
Sub Total - SANITATION OTHER OP/EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME											
Sub Total - SANITATION OTHER OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SANITATION OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	(
EFFLUENT DRAINAGE SYSTEM											
OPERATING EXPENDITURE											
103100	Septic Tank Inspection Expenses		\$0	\$0	\$0	\$200	\$0	\$200	\$0	\$0	Increase in licence fee and materials expenses
103101	Liquid Waste Disposal Site (Stanton Road)		\$0	\$1,891	\$0	\$1,915	\$0	\$2,808	\$0	\$893	
Sub Total - SEWERAGE OP/EXP			\$0	\$1,891	\$0	\$2,115	\$0	\$3,008	\$0	\$893	
OPERATING INCOME											
103002	Septic Licence Fees		(\$2,596)	\$0	(\$1,888)	\$0	(\$2,596)	\$0	(\$708)	\$0	Increase in septic licence fees
Sub Total - SEWERAGE OP/INC			(\$2,596)	\$0	(\$1,888)	\$0	(\$2,596)	\$0	(\$708)	\$0	
Total - SEWERAGE			(\$2,596)	\$1,891	(\$1,888)	\$2,115	(\$2,596)	\$3,008	(\$708)	\$893	
TOWN PLANNING & REGIONAL DEVELOPMENT											
OPERATING EXPENDITURE											
Increase in contractor expenses for Local Planning Scheme											
105100	Town Planning Admin & Control		\$0	\$14,475	\$0	\$27,711	\$0	\$63,711	\$0	\$36,000	
105101	Admin Allocation - Town Planning		\$0	\$0	\$0	\$26,607	\$0	\$26,607	\$0	\$0	
Sub Total - TOWN PLAN & REG DEV OP/EXP			\$0	\$14,475	\$0	\$54,318	\$0	\$90,318	\$0	\$36,000	
OPERATING INCOME											
105001	Planning Application Fees		(\$4,283)	\$0	(\$5,440)	\$0	(\$5,440)	\$0	\$0	\$0	
Sub Total - TOWN PLAN & REG DEV OP/INC			(\$4,283)	\$0	(\$5,440)	\$0	(\$5,440)	\$0	\$0	\$0	
Total - TOWN PLANNING & REGIONAL DEVELOPMENT			(\$4,283)	\$14,475	(\$5,440)	\$54,318	(\$5,440)	\$90,318	\$0	\$36,000	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON	
			28 FEBRUARY 2021		2020-21		30 JUNE 2021					
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE		
G/L	JOB	(
OTHER COMMUNITY AMENITIES												
OPERATING EXPENDITURE												
106101			Cemetery - Operation	\$0	\$13,898	\$0	\$0					
106101	B0420		Cemetery - Operation	\$0	\$0	\$0	\$19,071	\$0	\$29,071	\$0	\$10,000	Increase in plant hire for grave digging
106101	B0421		Niche Wall Plaques Operations	\$0	\$0	\$0	\$50	\$0	\$50	\$0	\$0	
106101	G314		Cemetery Grounds	\$0	\$0	\$0	\$6,485	\$0	\$6,485	\$0	\$0	
106102			Public Toilets - Operation	\$0	\$9,818	\$0	\$0					
106102	B0450		Toilets - Lions Park Costs	\$0	\$0	\$0	\$3,800	\$0	\$3,800	\$0	\$0	
106102	B0451		Toilets - Tourist Centre Costs	\$0	\$0	\$0	\$3,067	\$0	\$4,487	\$0	\$1,420	Increase in materials and services expenses
106102	B0452		Toilets - Town Hall (External) Costs	\$0	\$0	\$0	\$7,470	\$0	\$8,250	\$0	\$780	Increase in materials and services expenses
106103			Street Furniture	\$0	\$0	\$0	\$430	\$0	\$430	\$0	\$0	
106150			Admin Allocation - Other Community Amenities	\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
106151			Admin Allocation - Cemetery	\$0	\$0	\$0	\$1,486	\$0	\$1,486	\$0	\$0	
106191			Depreciation - Public Toilets	\$0	\$0	\$0	\$1,010	\$0	\$1,010	\$0	\$0	
106192			Depreciation - Other Community Services	\$0	\$0	\$0	\$3,035	\$0	\$3,035	\$0	\$0	
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP				\$0	\$23,716	\$0	\$59,275	\$0	\$71,475	\$0	\$12,200	
OPERATING INCOME												
106001			Cemetery Burial Fees	(\$8,874)	\$0	(\$900)	\$0	(\$9,000)	\$0	(\$8,100)	\$0	Increase in Fees
106002			License/Other Fees BB Cemetery	(\$1,219)	\$0	(\$1,000)	\$0	(\$1,220)	\$0	(\$220)	\$0	Increase in Fees
106004			Niche Wall Fees	(\$140)	\$0	(\$1,705)	\$0	(\$140)	\$0	\$0	\$1,565	Decrease in Fees
Sub Total - OTHER COMMUNITY AMENITIES OP/INC				(\$10,234)	\$0	(\$3,605)	\$0	(\$10,360)	\$0	(\$8,320)	\$1,565	
Total - OTHER COMMUNITY AMENITIES				(\$10,234)	\$23,716	(\$3,605)	\$59,275	(\$10,360)	\$71,475	(\$8,320)	\$13,765	
Total - COMMUNITY AMENITIES				(\$212,807)	\$204,087	(\$207,766)	\$348,711	(\$215,229)	\$456,723	(\$9,028)	\$109,577	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
PUBLIC HALL & CIVIC CENTRES											
OPERATING EXPENDITURE											
111100	Boyup Brook Hall - Operation		\$0	\$16,129	\$0	\$34,494	\$0	\$35,897	\$0	\$1,403	Decrease in water expenses, increase in insurance premiums
111102	Halls - Other Public Halls		\$0	\$4,171	\$0	\$8,639	\$0	\$10,527	\$0	\$1,888	Increase in insurance premiums
111150	Admin Allocation - Public Halls		\$0	\$0	\$0	\$26,607	\$0	\$26,607	\$0	\$0	
111190	Depreciation - Public Halls		\$0	\$0	\$0	\$51,384	\$0	\$51,384	\$0	\$0	
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$20,299	\$0	\$121,124	\$0	\$124,415	\$0	\$3,291	
OPERATING INCOME											
111001	Hall Hire Fees		(\$2,893)	\$0	(\$2,400)	\$0	(\$2,893)	\$0	(\$493)	\$0	Increase in hire fees
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$2,893)	\$0	(\$2,400)	\$0	(\$2,893)	\$0	(\$493)	\$0	
Total - PUBLIC HALL & CIVIC CENTRES			(\$2,893)	\$20,299	(\$2,400)	\$121,124	(\$2,893)	\$124,415	(\$493)	\$3,291	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
OTHER RECREATION & SPORT											
OPERATING EXPENDITURE											
113100	Recreation Complex		\$0	\$58,261	\$0	\$116,766	\$0	\$114,733	(\$2,033)	\$0	Increase on contract cleaning costs, decrease in electricity expenses, increase in water expenses and increase in insurance premiums
113109	Walk Trails		\$0	\$2,112	\$0	\$4,457	\$0	\$4,984	\$0	\$527	Increase in plant operating costs
113110	Townsite Gardens		\$0	\$60,432	\$0	\$70,466	\$0	\$102,160	\$0	\$31,694	Increase in wages, overheads and plant operating cost
113112	Reserves and Parks Operations		\$0	\$36,224	\$0	\$58,362	\$0	\$59,747	\$0	\$1,385	Increase in wages, overheads and plant operating cost, increase in service costs for power location at Sandakan Park
113119	Other Recreation Facilities		\$0	\$5,554	\$0	\$21,385	\$0	\$22,329	\$0	\$944	Increase in insurance premiums
113120	War Memorial		\$0	\$3,450	\$0	\$8,580	\$0	\$8,580	\$0	\$0	
113121	Kidsport Program by Sports/Rec		\$0	\$0	\$0	\$13,236	\$0	\$13,236	\$0	\$0	
113150	Admin Allocation - Other Recreation		\$0	\$0	\$0	\$31,874	\$0	\$31,874	\$0	\$0	
113124	Support for UBAS		\$0	\$0	\$0	\$30,780	\$0	\$3,780	(\$27,000)	\$0	Toilet project not proceeding this financial year
113122	Support for ANZAC Day		\$0	\$0	\$0	\$6,115	\$0	\$6,115	\$0	\$0	
113125	Support for Others		\$0	\$9,885	\$0	\$17,125	\$0	\$17,125	\$0	\$0	
113190	Depreciation - Other Recreation		\$0	\$0	\$0	\$220,420	\$0	\$220,420	\$0	\$0	
113191	Depreciation - Parks & Gardens		\$0	\$0	\$0	\$50,030	\$0	\$50,030	\$0	\$0	
113192	Depreciation: Plant & Equipment		\$0	\$0	\$0	\$16,490	\$0	\$16,490	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$175,919	\$0	\$666,085	\$0	\$671,603	(\$29,033)	\$34,550	
OPERATING INCOME											
113003	Rec Ground Use Hire Fees		(\$3,469)	\$0	(\$3,586)	\$0	(\$3,586)	\$0	\$0	\$0	
113002	Reimbursements - Other Rec		(\$136)	\$0	(\$500)	\$0	(\$500)	\$0	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$3,605)	\$0	(\$4,086)	\$0	(\$4,086)	\$0	\$0	\$0	
Total - OTHER RECREATION & SPORT			(\$3,605)	\$175,919	(\$4,086)	\$666,085	(\$4,086)	\$671,603	(\$29,033)	\$34,550	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
SWIMMING POOL											
OPERATING EXPENDITURE											
112100	Swimming Pool General Operations		\$0	\$47,327	\$0	\$78,950	\$0	\$80,950	\$0	\$2,000	Reduction in electrical repairs, increase in services for filter repairs
112101	Swimming Pool Building Costs		\$0	\$41,831	\$0	\$41,428	\$0	\$50,138	\$0	\$8,710	Increase in materials for new diving board, increase in insurance premiums
112102	Swimming Pool Employee Costs		\$0	\$59,434	\$0	\$70,168	\$0	\$96,427	\$0	\$26,259	Increase in wages and insurance premiums
112103	Interest on Loan 114 - upgrade pool bowl		\$0	\$2,522	\$0	\$4,866	\$0	\$4,866	\$0	\$0	
112104	Swimming Pool Employee Superannuation		\$0	\$4,619	\$0	\$4,755	\$0	\$6,588	\$0	\$1,833	Increase in superannuation expenses
112106	Pool Staff - Fringe Benefits Tax		\$0	\$1,559	\$0	\$9,705	\$0	\$9,705	\$0	\$0	
112150	Admin Allocation - Swimming Pool		\$0	\$0	\$0	\$29,443	\$0	\$29,443	\$0	\$0	
112190	Depreciation - Swimming Pool		\$0	\$0	\$0	\$17,740	\$0	\$17,740	\$0	\$0	
Sub Total - SWIMMING POOL OP/EXP			\$0	\$157,292	\$0	\$257,055	\$0	\$295,857	\$0	\$38,802	
OPERATING INCOME											
112001	Swimming Lesson Fees		\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$28	
112003	Pool Daily Admission Fees		(\$6,969)	\$0	(\$11,180)	\$0	(\$8,000)	\$0	\$0	\$3,180	Decrease in entry fees
112004	Season Tickets Fees		(\$16,910)	\$0	(\$13,960)	\$0	(\$16,910)	\$0	(\$2,950)	\$0	Increase in season tickets
112005	Pool Hire Fees		(\$108)	\$0	(\$250)	\$0	(\$108)	\$0	\$0	\$142	Decrease in hire fees
112006	Gym Equipment Hire Fees		\$0	\$0	(\$35)	\$0	\$0	\$0	\$0	\$35	Decrease in gym fees
112008	Vacation Swimming Passes		(\$1,124)	\$0	(\$480)	\$0	(\$1,124)	\$0	(\$644)	\$0	Increase in vacation swim passes
112009	Grants and Contributions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - SWIMMING POOL OP/INC			(\$26,526)	\$0	(\$25,905)	\$0	(\$27,556)	\$0	(\$5,036)	\$3,385	
Total - SWIMMING POOL			(\$26,526)	\$157,292	(\$25,905)	\$257,055	(\$27,556)	\$295,857	(\$5,036)	\$42,187	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
TELEVISION & RADIO REBROADCASTING											
OPERATING EXPENDITURE											
114005	Banks Rd Telecommunications Tower		\$0	\$1,007	\$0	\$4,649	\$0	\$4,649	\$0	\$0	
Sub Total - TV & RADIO REBROADCASTING OP/EXP			\$0	\$1,007	\$0	\$4,649	\$0	\$4,649	\$0	\$0	
OPERATING INCOME											
114010	Radio & Mobile Tower Site Fees or Charges		(\$9,278)	\$0	(\$9,050)	\$0	(\$9,278)	\$0	(\$228)	\$0	Increase in site fees
Sub Total - TV & RADIO REBROADCASTING OP/INC			(\$9,278)	\$0	(\$9,050)	\$0	(\$9,278)	\$0	(\$228)	\$0	
Total - TV & RADIO REBROADCASTING			(\$9,278)	\$1,007	(\$9,050)	\$4,649	(\$9,278)	\$4,649	(\$228)	\$0	
LIBRARIES											
OPERATING EXPENDITURE											
115100	Library Operations		\$0	\$2,436	\$0	\$3,040	\$0	\$3,115	\$0	\$75	Increase in insurance premium
115150	Admin Allocation - Libraries		\$0	\$0	\$0	\$73,203	\$0	\$73,203	\$0	\$0	
Sub Total - LIBRARIES OP/EXP			\$0	\$2,436	\$0	\$76,243	\$0	\$76,318	\$0	\$75	
OPERATING INCOME											
Sub Total - LIBRARIES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - LIBRARIES			\$0	\$2,436	\$0	\$76,243	\$0	\$76,318	\$0	\$75	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			28 FEBRUARY 2021		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER CULTURE											
OPERATING EXPENDITURE											
116100	Museum		\$0	\$2,504	\$0	\$5,478	\$0	\$4,815	(\$663)	\$0	Decrease in insurance premium
116101	Craft Hut		\$0	\$828	\$0	\$1,804	\$0	\$1,919	\$0	\$115	Increase in insurance premiums
116102	Support for Sandakan (Ceremony)		\$0	\$3,628	\$0	\$9,260	\$0	\$16,051	\$0	\$6,791	Increase in service expenses to match grant funding
116150	Admin Allocated - Other Culture		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
116190	Depreciation - Other Culture		\$0	\$0	\$0	\$11,895	\$0	\$11,895	\$0	\$0	
Sub Total - OTHER CULTURE OP/EXP			\$0	\$6,961	\$0	\$41,808	\$0	\$48,051	(\$663)	\$6,906	
OPERATING INCOME											
116001	Reimbursements - Other Culture		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
116005	Non-Operating Grants & Contributions		(\$9,091)	\$0	\$0	\$0	(\$9,091)	\$0	(\$9,091)	\$0	Increase in grant funding for Sandakan Memorial
Sub Total - OTHER CULTURE OP/INC			(\$9,091)	\$0	\$0	\$0	(\$9,091)	\$0	(\$9,091)	\$0	
Total - OTHER CULTURE			(\$9,091)	\$6,961	\$0	\$41,808	(\$9,091)	\$48,051	(\$9,754)	\$6,906	
Total - RECREATION AND CULTURE			(\$51,393)	\$363,914	(\$41,441)	\$1,166,964	(\$52,904)	\$1,220,893	(\$44,543)	\$87,009	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION											
OPERATING EXPENDITURE											
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME											
121001	RRG Project Grants		(\$480,715)	\$0	(\$685,016)	\$0	(\$585,016)	\$0	\$0		RRG grant to be held over, project \$100,000 transferred to 2021/21
121002	Grants Direct - State - MRD - (OP)		(\$164,030)	\$0	(\$160,040)	\$0	(\$164,030)	\$0	(\$3,990)		\$0 Increase in maintenance grant allocation
121003	Grants - Federal - Roads to Recovery Grant (Cap)		(\$17,840)	\$0	(\$502,284)	\$0	(\$502,284)	\$0	\$0		\$0
121004	Capital Grants Other & Road Contributions		(\$228,765)	\$0	(\$493,531)	\$0	(\$467,531)	\$0	\$0		CO-OP contribution to car parking \$26,000 upgrades; Bike Path funding removed
121007	Special Bridge Funding		(\$250,254)	\$0	(\$949,290)	\$0	(\$949,290)	\$0	\$0		\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC			(\$1,141,604)	\$0	(\$2,790,161)	\$0	(\$2,668,151)	\$0	(\$3,990)	\$126,000	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST			(\$1,141,604)	\$0	(\$2,790,161)	\$0	(\$2,668,151)	\$0	(\$3,990)	\$126,000	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

		CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
122100	Depot Building Building Costs	\$0	\$16,677	\$0	\$58,560	\$0	\$48,560	(\$10,000)	\$0	Potential savings in Services expenses
122101	Depot General Operations	\$0	\$21,607	\$0	\$30,452	\$0	\$49,289	\$0	\$18,837	Increase in wages and overheads expenses
122103	Road Maintenance & Repairs	\$0	\$42,640	\$0	\$150,385	\$0	\$190,045	\$0	\$39,660	Decrease in wages and plant operating costs, increase in overheads
122107	Maintenance Grading	\$0	\$144,387	\$0	\$266,733	\$0	\$252,383	(\$14,350)	\$0	Decrease in services expenses.
122105	Repairs & Maint - Bridges	\$0	\$63,724	\$0	\$229,244	\$0	\$149,244	(\$80,000)	\$0	Decrease in services expenses, increase in insurance premiums
122106	Shire Radio Network Costs	\$0	\$0	\$0	\$800	\$0	\$800	\$0	\$0	
122108	Drains & Culverts	\$0	\$14,312	\$0	\$120,179	\$0	\$59,879	(\$60,300)	\$0	Savings in materials
122109	Verge Pruning	\$0	\$257	\$0	\$109,785	\$0	\$14,785	(\$95,000)	\$0	Decrease in services expenses
122110	Verge Spraying	\$0	\$5,048	\$0	\$43,680	\$0	\$38,680	(\$5,000)	\$0	Decrease in services expenses
122111	Crossovers Maintenance	\$0	\$183	\$0	\$750	\$0	\$750	\$0	\$0	
122112	Town Services Drainage	\$0	\$1,410	\$0	\$13,515	\$0	\$13,515	(\$0)	\$0	
122113	Town Services - Footpaths	\$0	\$615	\$0	\$16,494	\$0	\$16,494	\$0	\$0	
122114	Town Services Road Repairs	\$0	\$4,118	\$0	\$18,867	\$0	\$18,867	\$0	\$0	
122115	Town Services - Tree Pruning	\$0	\$16,461	\$0	\$14,858	\$0	\$20,300	\$0	\$5,442	Increase in wages, overheads and plant operating expenses; increase in materials expenses
122116	Street Lighting	\$0	\$16,654	\$0	\$28,350	\$0	\$28,600	\$0	\$250	Increase in electricity charges
122117	Traffic Signs	\$0	\$13,708	\$0	\$5,425	\$0	\$19,875	\$0	\$14,450	Increase in wages, overheads and plant operating expenses; increase in sign purchases
122119	Road Building and Other Stock	\$0	\$0	\$0	\$245	\$0	\$245	\$0	\$0	
122120	Roman Road Data Pickup	\$0	\$7,780	\$0	\$24,800	\$0	\$23,037	(\$1,763)	\$0	Decrease in services expenses
122121	Town Services - Verge Spraying	\$0	\$13,684	\$0	\$21,059	\$0	\$17,600	(\$3,459)	\$0	Increase in wages and overheads expenses, decrease in materials expenses
122122	Road Sweeping	\$0	\$4,680	\$0	\$9,125	\$0	\$9,125	\$0	\$0	
122123	Emergency Services	\$0	\$27,989	\$0	\$44,827	\$0	\$44,827	(\$0)	\$0	
122131	Rural Street Addressing	\$0	\$1,429	\$0	\$5,561	\$0	\$6,160	\$0	\$600	Increase in plant operating costs
122150	Admin Allocated - Road Maintenance	\$0	\$0	\$0	\$332,792	\$0	\$269,900	(\$62,892)	\$0	Decrease in administration allocations (non-cash)
122190	Depreciation - Transport Other	\$0	\$0	\$0	\$21,375	\$0	\$21,375	\$0	\$0	
122191	Depreciation - Infrastructure	\$0	\$0	\$0	\$25,945	\$0	\$25,945	\$0	\$0	
122192	Depreciation Roads	\$0	\$0	\$0	\$1,647,515	\$0	\$1,647,515	\$0	\$0	
122193	Depreciation - Bridges	\$0	\$0	\$0	\$645,550	\$0	\$645,550	\$0	\$0	
122194	Depreciation - Footpaths	\$0	\$0	\$0	\$17,255	\$0	\$17,255	\$0	\$0	
122195	Depreciation - Drainage	\$0	\$0	\$0	\$271,780	\$0	\$271,780	\$0	\$0	
123119	Minor Assets and Sundry Items	\$0	\$2,308	\$0	\$10,000	\$0	\$5,000	(\$5,000)	\$0	Decrease in materials expenses
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$504,244	\$0	\$4,185,906	\$0	\$3,927,380	(\$337,765)	\$79,239	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021				
			28 FEBRUARY 2021				Income	Expenditure	Income	Expenditure		FAVOURABLE	UNFAVOURABLE
G/L	JOB	(	Income	Expenditure	Income	Expenditure					
OPERATING INCOME											
122002	Profit on Disposal of Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122003	Sale of Old Materials and Minor Items		\$0	\$0	\$0	\$0					
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - MTCE STREETS ROADS DEPOTS			\$0	\$504,244	\$0	\$4,185,906	\$0	\$3,927,380	(\$337,765)	\$79,239	
TRAFFIC CONTROL											
OPERATING EXPENDITURE											
125150	Administration Allocated - Traffic Control		\$0	\$0	\$0	\$99,810	\$0	\$99,810	\$0	\$0	
Sub Total - TRAFFIC CONTROL OP/EXP			\$0	\$0	\$0	\$99,810	\$0	\$99,810	\$0	\$0	
OPERATING INCOME											
125001	Licensing Service		(\$15,318)	\$0	(\$28,800)	\$0	(\$28,800)	\$0	\$0	\$0	
125002	Motor Vehicle Plates		(\$645)	\$0	(\$750)	\$0	(\$750)	\$0	\$0	\$0	
125005	Sundry Receipts - Heavy Haulage Permits etc		\$0	\$0	(\$2,300)	\$0	\$0	\$0	\$0	\$2,300	Trends indicate lower fees
Sub Total - TRAFFIC CONTROL OP/INC			(\$15,963)	\$0	(\$31,850)	\$0	(\$29,550)	\$0	\$0	\$2,300	
Total - TRAFFIC CONTROL			(\$15,963)	\$0	(\$31,850)	\$99,810	(\$29,550)	\$99,810	\$0	\$2,300	
AERODROMES											
OPERATING EXPENDITURE											
126100	Airstrip		\$0	\$4,331	\$0	\$3,559	\$0	\$6,142	\$0	\$2,583	Increase in materials for fencing
126190	Depreciation - Airport		\$0	\$0	\$0	\$22,730	\$0	\$22,730	\$0	\$0	
Sub Total - AERODROMES OP/EXP			\$0	\$4,331	\$0	\$26,289	\$0	\$28,872	\$0	\$2,583	
OPERATING INCOME											
Sub Total - AERODROMES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - AERODROMES			\$0	\$4,331	\$0	\$26,289	\$0	\$28,872	\$0	\$2,583	
Total - TRANSPORT			(\$1,157,566)	\$508,575	(\$2,822,011)	\$4,312,005	(\$2,697,701)	\$4,056,062	(\$341,755)	\$210,122	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	(
RURAL SERVICES											
OPERATING EXPENDITURE											
131001	Rural Services Expenses		\$0	\$0	\$0	\$29,085	\$0	\$25,280	(\$3,805)	\$0	Decrease in Services expenses
131005	Employee Wages, Superannuation & Employee Costs		\$0	\$0	\$0	\$13,270	\$0	\$13,270	\$0	\$0	
131009	Admin Allocation - Biosecurity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - RURAL SERVICES OP/EXP			\$0	\$0	\$0	\$42,355	\$0	\$38,550	(\$3,805)	\$0	
OPERATING INCOME											
			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - RURAL SERVICES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - RURAL SERVICES			\$0	\$0	\$0	\$42,355	\$0	\$38,550	(\$3,805)	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
TOURISM AND AREA PROMOTION											
OPERATING EXPENDITURE											
132110	Tourist Bay		\$0	\$871	\$0	\$2,330	\$0	\$2,330	\$0	\$0	
132103	Community Development Officer		\$0	\$21,385	\$0	\$41,500	\$0	\$32,080	(\$9,420)	\$0	Decrease in wages
132104	Tourist Centre		\$0	\$10,761	\$0	\$22,431	\$0	\$22,631	\$0	\$200	Increase in electricity charges and insurance premiums
132106	Promotion Activities		\$0	\$5,964	\$0	\$17,450	\$0	\$17,450	\$0	\$0	
132107	OPSFMIL Flax Mill Complex General Operations		\$0	\$18,390	\$0	\$39,695	\$0	\$43,695	\$0	\$4,000	Increase in electricity charges and water charges
132108	B0665 Caravan Park/Flax Mill Complex Building Operation		\$0	\$28,170	\$0	\$80,452	\$0	\$83,814	\$0	\$3,362	Increase in insurance premiums
132111	Carnaby Beetle Collection		\$0	\$89	\$0	\$48	\$0	\$89	\$0	\$41	Increase in insurance premiums
132113	Community Development Officer - Superannuation		\$0	\$1,149	\$0	\$2,320	\$0	\$1,800	(\$520)	\$0	Decrease in superannuation expenses
132114	Community Development Expenses		\$0	\$0	\$0	\$150	\$0	\$150	\$0	\$0	
132115	Community Development - Fringe Benefit Tax		\$0	\$980	\$0	\$11,430	\$0	\$11,430	\$0	\$0	
132116	CDO Vehicle Op Costs GEN		\$0	\$0	\$0	\$3,650	\$0	\$3,650	\$0	\$0	
132150	Admin Allocated Tourism		\$0	\$0	\$0	\$46,596	\$0	\$46,596	\$0	\$0	
132151	Admin Allocated Caravan Pk		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
132190	Depreciation - Tourism/Area Promotion		\$0	\$0	\$0	\$4,290	\$0	\$4,290	\$0	\$0	
132191	Depreciation - Caravan Pk/Flax		\$0	\$0	\$0	\$45,125	\$0	\$45,125	\$0	\$0	
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$0	\$87,759	\$0	\$330,838	\$0	\$328,501	(\$9,940)	\$7,603	
OPERATING INCOME											
132002	Caravan Park & Complex Fees & Charges		(\$24,923)	\$0	(\$43,400)	\$0	(\$37,300)	\$0	\$0	\$6,100	Decrease in camping fees
132003	Flax Mill Sheds Storage Charges		(\$10,744)	\$0	(\$10,040)	\$0	(\$10,744)	\$0	(\$704)	\$0	Increase in rental fees
132007	Other Income		(\$3,863)	\$0	(\$6,910)	\$0	(\$6,910)	\$0	\$0	\$0	
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$39,530)	\$0	(\$60,350)	\$0	(\$54,954)	\$0	(\$704)	\$6,100	
Total - TOURISM & AREA PROMOTION			(\$39,530)	\$87,759	(\$60,350)	\$330,838	(\$54,954)	\$328,501	(\$10,644)	\$13,703	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
BUILDING CONTROL											
OPERATING EXPENDITURE											
133100	Building Control		\$0	\$9,889	\$0	\$40,985	\$0	\$40,985	\$0	\$0	
133101	Building Control - Other Costs		\$0	\$0	\$0	\$250	\$0	\$250	\$0	\$0	
133102	Building Control Superannuation		\$0	\$704	\$0	\$2,248	\$0	\$1,300	(\$948)	\$0	Decrease in superannuation premiums
133103	Building Control - BMO		\$0	\$2,854	\$0	\$7,280	\$0	\$7,280	\$0	\$0	
133150	Admin Allocated - Building Control Expenses		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
Sub Total - BUILDING CONTROL OP/EXP			\$0	\$13,446	\$0	\$64,134	\$0	\$63,186	(\$948)	\$0	
BUILDING CONTROL OP/INC											
133001	Building Licences (UFEE)		(\$13,120)	\$0	(\$8,500)	\$0	(\$13,120)	\$0	(\$4,620)	\$0	Increase in licence fees
133002	BCITF Levy - Commission		(\$99)	\$0	(\$120)	\$0	(\$120)	\$0	\$0	\$0	
133003	Builders Services Levy - Commission		(\$175)	\$0	(\$195)	\$0	(\$195)	\$0			
Sub Total - BUILDING CONTROL OP/INC			(\$13,394)	\$0	(\$8,815)	\$0	(\$13,435)	\$0	(\$4,620)	\$0	
Total - BUILDING CONTROL			(\$13,394)	\$13,446	(\$8,815)	\$64,134	(\$13,435)	\$63,186	(\$5,568)	\$0	
SALEYARDS & MARKETS											
OPERATING EXPENDITURE											
134100	Saleyards		\$0	\$8,899	\$0	\$35,520	\$0	\$35,520	\$0	\$0	
134190	Depreciation - Saleyards & Markets		\$0	\$0	\$0	\$113,345	\$0	\$113,345	\$0	\$0	
Sub Total - SALEYARDS & MARKETS OP/EXP			\$0	\$8,899	\$0	\$148,865	\$0	\$148,865	\$0	\$0	
OPERATING INCOME											
134001	Reimbursements - Saleyards		(\$5,114)	\$0	(\$8,325)	\$0	(\$8,325)	\$0	\$0	\$0	
Sub Total - SALEYARDS & MARKETING OP/INC			(\$5,114)	\$0	(\$8,325)	\$0	(\$8,325)	\$0	\$0	\$0	
Total - SALEYARDS & MARKETS			(\$5,114)	\$8,899	(\$8,325)	\$148,865	-\$8,325	\$148,865	\$0	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER ECONOMIC SERVICES											
OPERATING EXPENDITURE											
135100	Standpipes		\$0	\$14,323	\$0	\$36,975	\$0	\$42,175	\$0	\$5,200	Increase in water charges
135102	Economic Development Projects		\$0	\$0	\$0	\$7,500	\$0	\$7,500	\$0	\$0	
135105	Abel Street Shop		\$0	\$5,575	\$0	\$9,970	\$0	\$10,360	\$0	\$390	Increase in water charges
135150	Admin Allocated - Other Economic Development		\$0	\$0	\$0	\$13,371	\$0	\$13,371	\$0	\$0	
135190	Depreciation - Develop/Facilities		\$0	\$0	\$0	\$3,865	\$0	\$3,865	\$0	\$0	
Sub Total - OTHER ECONOMIC SERVICES OP/EXP			\$0	\$19,898	\$0	\$71,681	\$0	\$83,771	\$0	\$12,090	
OPERATING INCOME											
135001	Standpipe Water		(\$2,546)	\$0	(\$21,500)	\$0	(\$4,500)	\$0	\$0	\$17,000	Trends indicate decrease in water consumption fees
135005	Abel Street Shop Rental		(\$11,755)	\$0	(\$11,540)	\$0	(\$11,755)	\$0	(\$215)	\$0	Increase in rental fees
Sub Total - OTHER ECONOMIC SERVICES OP/INC			(\$14,301)	\$0	(\$33,040)	\$0	(\$16,255)	\$0	(\$215)	\$17,000	
Total - OTHER ECONOMIC SERVICES			(\$14,301)	\$19,898	(\$33,040)	\$71,681	(\$16,255)	\$83,771	(\$215)	\$29,090	
Total - ECONOMIC SERVICES			(\$72,339)	\$130,002	(\$110,530)	\$657,873	(\$92,969)	\$662,873	(\$20,232)	\$42,793	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	(
PRIVATE WORKS											
OPERATING EXPENDITURE											
141100	Private Works - Costs		\$0	\$7,671	\$0	\$23,305	\$0	\$23,305	\$0	\$0	
Sub Total - PRIVATE WORKS OP/EXP			\$0	\$7,671	\$0	\$23,305	\$0	\$23,305	\$0	\$0	
OPERATING INCOME											
141001	Private Works - Recoup Charges		(\$8,979)	\$0	(\$23,305)	\$0	(\$23,305)	\$0	\$0	\$0	
Sub Total - PRIVATE WORKS OP/INC			(\$8,979)	\$0	(\$23,305)	\$0	(\$23,305)	\$0	\$0	\$0	
Total - PRIVATE WORKS			(\$8,979)	\$7,671	(\$23,305)	\$23,305	(\$23,305)	\$23,305	\$0	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
PUBLIC WORKS OVERHEADS											
OPERATING EXPENDITURE											
143100	Supervision		\$0	\$249,786	\$0	\$224,325	\$0	\$253,918	\$0	\$29,593	Increase in wages
143101	Consultant Engineer		\$0	\$0	\$0	\$5,000	\$0	\$50,000	\$0	\$45,000	Increase in contractor expenses
143102	Works Manager Vehicle Op Costs		\$0	\$0	\$0	\$6,800	\$0	\$6,800	\$0	\$0	
143103	FBT Works Staff		\$0	(\$6,914)	\$0	\$3,600	\$0	\$3,600	\$0	\$0	
143104	Insurance on Works		\$0	\$17,332	\$0	\$16,128	\$0	\$17,332	\$0	\$1,204	Increase in insurance premiums
143105	Superannuation of Workmen		\$0	\$75,319	\$0	\$103,437	\$0	\$108,295	\$0	\$4,858	Increase in superannuation expenses
143106	PWOH Leave - Depot		\$0	\$161,313	\$0	\$136,194	\$0	\$175,000	\$0	\$38,806	Increase in leave termination payments
143107	Protective Clothing		\$0	\$115	\$0	\$5,280	\$0	\$5,280	\$0	\$0	
143108	Uniforms		\$0	\$740	\$0	\$1,615	\$0	\$1,615	\$0	\$0	
143109	Training & Meeting Expenses		\$0	\$19,122	\$0	\$21,021	\$0	\$25,465	\$0	\$4,444	Increase in wages and overheads
											Increase in wages and overheads; increase in materials and services expenses
143110	Occupational Health & Safety		\$0	\$55,763	\$0	\$29,125	\$0	\$73,865	\$0	\$44,740	
143111	Other Expenses		\$0	\$152	\$0	\$7,459	\$0	\$3,180	(\$4,279)	\$0	Decrease in wages
143115	Provision for Leave Accruals		\$0	\$0	\$0	\$5,190	\$0	\$5,190	\$0	\$0	
143116	Conferences and Training Courses (MOW)		\$0	\$1,097	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
143150	Admin Allocated - Works Overhead		\$0	\$0	\$0	\$26,607	\$0	\$26,607	\$0	\$0	
											Increase in reallocation of overheads
143180	LESS PWOH ALLOCATED - PROJECTS		\$0	(\$442,220)	\$0	(\$596,781)	\$0	(\$741,147)	(\$144,366)	\$0	expenses
Sub Total - PUBLIC WORKS O/HEADS OP/EXP			\$0	\$131,695	\$0	\$0	\$0	\$20,000	(\$148,645)	\$168,645	
OPERATING INCOME											
143001	Workers Compensation Reimbursements		(\$2,477)	\$0	(\$560)	\$0	(\$2,477)	\$0	(\$1,917)	\$0	
Sub Total - PUBLIC WORKS O/HEADS OP/INC			(\$2,477)	\$0	(\$560)	\$0	(\$2,477)	\$0	(\$1,917)	\$0	
Total - PUBLIC WORKS OVERHEADS			(\$2,477)	\$131,695	(\$560)	\$0	(\$2,477)	\$20,000	(\$150,562)	\$168,645	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	C									
PLANT OPERATIONS COSTS											
OPERATING EXPENDITURE											
144100	Repair Wages		\$0	\$33,979	\$0	\$88,400	\$0	\$51,800	(\$36,600)	\$0	Decrease in wages
144101	Fuel & Oil		\$0	\$95,988	\$0	\$178,610	\$0	\$178,610	\$0	\$0	
144102	Tyres & Tubes		\$0	\$4,232	\$0	\$16,215	\$0	\$16,215	\$0	\$0	
144103	Parts and Repairs		\$0	\$66,801	\$0	\$137,510	\$0	\$91,160	(\$46,350)	\$0	Decrease in services expenses
144104	Licenses		\$0	(\$420)	\$0	\$8,500	\$0	\$8,500	\$0	\$0	
144105	Insurance		\$0	\$22,947	\$0	\$25,734	\$0	\$22,950	(\$2,784)	\$0	Decrease in insurance premiums
144106	Blades & Points		\$0	\$2,029	\$0	\$14,000	\$0	\$14,000	\$0	\$0	
144107	Expendable Tools		\$0	\$5,152	\$0	\$5,000	\$0	\$7,500	\$0	\$2,500	Increase in purchase of expendable tools
144108	Freight Costs		\$0	\$0	\$0	\$2,100	\$0	\$2,100	\$0	\$0	
144110	Superannuation - Mechanic		\$0	\$4,018	\$0	\$8,398	\$0	\$8,398	\$0	\$0	
144150	Admin Allocated POC		\$0	\$0	\$0	\$7,969	\$0	\$7,969	\$0	\$0	
144190	Depreciation - Plant		\$0	\$0	\$0	\$231,075	\$0	\$231,075	\$0	\$0	
144180	LESS PCO ALLOCATED - PROJECTS		\$0	(\$544,908)	\$0	(\$723,511)	\$0	(\$640,277)	\$0	\$83,234	Decrease in reallocation of Plant operating costs
	Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$310,184)	\$0	\$0	\$0	\$0	(\$85,734)	\$85,734	
OPERATING INCOME											
144001	Diesel Rebate		(\$17,570)	\$0	(\$33,305)	\$0	(\$33,305)	\$0	\$0	\$0	
144002	Reimbursements - Operating		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$17,570)	\$0	(\$33,305)	\$0	(\$33,305)	\$0	\$0	\$0	
	Total - PLANT OPERATIONS COSTS		(\$17,570)	(\$310,184)	(\$33,305)	\$0	(\$33,305)	\$0	(\$85,734)	\$85,734	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L		JOB	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON	
			28 FEBRUARY 2021		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE		
			(Income	Expenditure	Income	Expenditure	Income			Expenditure	
SALARIES AND WAGES												
OPERATING EXPENDITURE												
145100		Gross Total Salaries and Wages		\$0	\$2,212,910	\$0	\$2,872,784	\$0	\$3,173,529	\$0	\$300,745	Increase in gross salaries and wages allocations
145130		LESS SALS/WAGES ALLOCATED		\$0	(\$2,211,902)	\$0	(\$2,872,784)	\$0	(\$3,173,529)	(\$300,745)	\$0	
145101		Workers Compensation Expenses		\$0	\$6,131	\$0	\$800	\$0	\$6,131	\$0	\$5,331	Increase in workers compensation expenses
Sub Total - SALARIES AND WAGES OP/EXP				\$0	\$7,139	\$0	\$800	\$0	\$6,131	(\$300,745)	\$306,076	
OPERATING INCOME												
145001		Reimbursements - Administration		\$0	\$0	(\$800)	\$0	(\$800)	\$0	\$0	\$0	
Sub Total - SALARIES AND WAGES OP/INC				\$0	\$0	(\$800)	\$0	(\$800)	\$0	\$0	\$0	
Total - SALARIES AND WAGES				\$0	\$7,139	(\$800)	\$800	(\$800)	\$6,131	(\$300,745)	\$306,076	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	C	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
ADMINISTRATION											
OPERATING EXPENDITURE											
Administration activity units											
146100	Advertising		\$0	\$6,352	\$0	\$7,395	\$0	\$9,745	\$0	\$2,350	positions
146101	Audit Fees		\$0	\$60	\$0	\$24,100	\$0	\$24,100	\$0	\$0	
146102	Bank Fees		\$0	\$7,425	\$0	\$9,950	\$0	\$9,950	\$0	\$0	
146103	Administration Bldg Costs		\$0	\$31,467	\$0	\$62,051	\$0	\$58,442	(\$3,609)	\$0	Decrease in wages, overheads and plant operating costs; increase in materials for floor covering and car park patching
146105	Administration Staff Employee Costs		\$0	\$384,187	\$0	\$753,165	\$0	\$713,651	(\$39,514)	\$0	Additional staff termination payouts, increase in insurance premiums, less salariers due to position vacancies
146106	Consultants		\$0	\$124,660	\$0	\$176,989	\$0	\$184,839	\$0	\$7,850	Increase in accommodation expenses for relief staff, business case expenses
146108	Insurance		\$0	\$11,019	\$0	\$9,743	\$0	\$11,027	\$0	\$1,284	increase
146109	Legal Expenses		\$0	\$1,022	\$0	\$14,000	\$0	\$14,000	\$0	\$0	Increase in insurance premiums
146110	IT System Operation & maintenance		\$0	\$53,563	\$0	\$78,050	\$0	\$78,050	\$0	\$0	
146111	Office Equipment Maintenance		\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
146112	Administration - Postage & Freight		\$0	\$4,065	\$0	\$5,300	\$0	\$6,100	\$0	\$800	
146113	Printing and Stationery		\$0	\$6,948	\$0	\$12,500	\$0	\$12,000	(\$500)	\$0	
146114	Administration Vehicle Costs		\$0	\$29	\$0	\$2,965	\$0	\$2,965	\$0	\$0	
146115	Administration - Fringe Benefits Tax		\$0	(\$8,540)	\$0	\$3,500	\$0	\$3,500	\$0	\$0	
146117	Employers Indemnity Insurance		\$0	\$31,032	\$0	\$31,033	\$0	\$31,033	\$0	\$0	
146118	Subscriptions		\$0	\$17,680	\$0	\$23,440	\$0	\$17,680	(\$5,760)	\$0	Decrease in subscription expenses
146120	Uniform Allowance		\$0	\$106	\$0	\$3,000	\$0	\$3,000	\$0	\$0	
146121	Telephones		\$0	\$9,208	\$0	\$15,650	\$0	\$15,650	\$0	\$0	
146122	Minor Furn & Equip Under \$2000		\$0	\$1,760	\$0	\$2,500	\$0	\$2,500	\$0	\$0	
146123	Conferences/Training/Professional Development		\$0	\$500	\$0	\$13,385	\$0	\$5,912	(\$7,473)	\$0	Decrease in training expenses
146124	Superannuation		\$0	\$36,538	\$0	\$73,708	\$0	\$55,000	(\$18,708)	\$0	Decrease in superannuation expenses due to reduced taken up of Council matching contribution
146125	Admin Provision for Leave Accruals		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
146126	Employee (Packaging) Costs		\$0	\$0	\$0	\$725	\$0	\$725	\$0	\$0	
146128	Administration - OSH		\$0	\$2,616	\$0	\$452	\$0	\$3,252	\$0	\$2,800	Increase in salaries
146190	Depreciation - Administration		\$0	\$0	\$0	\$22,010	\$0	\$22,010	\$0	\$0	
146015	Loss on Sale of Asset		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
146150	Less Administration Costs Alloc		\$0	\$0	\$0	(\$1,350,611)	\$0	(\$1,290,131)	\$0	\$60,480	Decrease in administration costs allocated to other programs
Sub Total - ADMINISTRATION OP/EXP			\$0	\$721,695	\$0	\$0	\$0	\$0	(\$75,564)	\$75,564	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
OPERATING INCOME - ADMINISTRATION											
146001	Reimbursements - Administration		(\$23,304)	\$0	(\$27,789)	\$0	(\$23,304)	\$0	\$0	\$4,485	Reduction in contributions received
Sub Total - ADMINISTRATION OP/INC			(\$23,305)	\$0	(\$27,789)	\$0	(\$23,304)	\$0	\$0	\$4,485	
Total - ADMINISTRATION			(\$23,305)	\$721,695	(\$27,789)	\$0	(\$23,304)	\$0	(\$75,564)	\$80,049	
UNCLASSIFIED											
OPERATING EXPENDITURE											
147010	Local (District) Planning Strategy		\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
147011	Purchase of Land - Consultants		\$0	\$0	\$0	\$7,500	\$0	\$7,500	\$0	\$0	
149001	Rylington Park Operational Expenses		\$0	\$281,420	\$0	\$496,400	\$0	\$507,789	\$0	\$11,389	Increase in wages and superannuation expenses, increase in internet fees
Sub Total - UNCLASSIFIED OP/EXP			\$0	\$281,420	\$0	\$508,900	\$0	\$520,289	\$0	\$11,389	\$0
OPERATING INCOME											
149101	Rylinton Park Income		(\$392,072)	\$0	(\$425,250)	\$0	(\$430,122)	\$0	(\$4,872)	\$0	Increase in sponsorship income and rebates
Sub Total - UNCLASSIFIED OP/INC			(\$392,072)	\$0	(\$425,250)	\$0	(\$430,122)	\$0	(\$4,872)	\$0	
Total - UNCLASSIFIED			(\$392,072)	\$281,420	(\$425,250)	\$508,900	(\$430,122)	\$520,289	(\$4,872)	\$11,389	
Total - OTHER PROPERTY AND SERVICES			(\$444,403)	\$839,437	(\$511,009)	\$533,005	(\$513,313)	\$569,725	(\$617,477)	\$651,893	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
TRANSFERS TO/FROM RESERVES											
EXPENDITURE											
300101	Transfer to Reserves		\$0	\$0	\$0	\$19,000	\$0	\$152,567	\$0	\$133,567	Reserve from proceeds of sale for 6 Nix St
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS			\$0	\$0	\$0	\$19,000	\$0	\$152,567	\$0	\$133,567	
INCOME											
300102	Transfer from Reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - TRANSFER FROM OTHER COUNCIL FUNDS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - FUND TRANSFER			\$0	\$0	\$0	\$19,000	\$0	\$152,567	\$0	\$133,567	
000000 (Surplus) / Deficit - Carried Forward			(\$1,004,466)	\$0	(\$1,135,201)	\$0	(\$1,004,466)	\$0	\$0	\$130,735	
Sub Total - SURPLUS C/FWD			(\$1,004,466)	\$0	(\$1,135,201)	\$0	(\$1,004,466)	\$0	\$0	\$130,735	
Total - SURPLUS			(\$1,004,466)	\$0	(\$1,135,201)	\$0	(\$1,004,466)	\$0	\$0	\$130,735	
NEW LONG TERM LOANS											
INCOME											
Sub Total - LONG TERM LOANS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - DEFERRED ASSETS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LIABILITY LOANS - PRINCIPAL REPAYMENTS											
CAPITAL EXPENDITURE											
146800	Principal Repayment on Loans		\$0	\$17,839	\$0	\$36,156	\$0	\$36,156	\$0	\$0	
Sub Total - LOAN REPAYMENTS			\$0	\$17,839	\$0	\$36,156	\$0	\$36,156	\$0	\$0	
CAPITAL INCOME											
Sub Total - LOANS RAISED			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - NON CURRENT LIABILITIES			\$0	\$17,839	\$0	\$36,156	\$0	\$36,156	\$0	\$0	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	(
OPERATING ACTIVITIES EXCLUDED FROM BUDGET											
000000 Depreciation Written Back			\$0	\$0	\$0	(\$3,592,229)	\$0	(\$3,592,229)	\$0	\$0	
000000 Book Value of Assets Sold Written Back			\$0	\$0	\$0	(\$127,714)	\$0	(\$195,732)	\$0	\$68,018	
00000 Profit/Loss on Sale of Asset Written Back			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Movement in Accrued Interest on Loans			\$0	\$0	\$0	\$0					
Movement in Accrued Interest on investments			\$0	\$0	\$0	\$0					
Movement in Stock On Hand			\$0	\$0	\$0	\$0					
Movement in Accrued Wages			\$0	\$134,085	\$0	\$0	\$0	\$0	\$0	\$0	
Movement in Employee Benefits (Current)			\$0	(\$0)	\$0	\$0					
000000 Long Service Leave - Non Cash			\$0	\$0	\$0	(\$43,030)	\$0	(\$43,030)	\$0	\$0	
Sub Total - OPERATING ACTIVITIES EXCLUDED			\$0	\$134,084	\$0	(\$3,762,973)	\$0	(\$3,830,991)	\$0	(\$68,018)	
Total - OPERATING ACTIVITIES EXCLUDED			\$0	\$134,084	\$0	(\$3,762,973)	\$0	(\$3,830,991)	\$0	(\$68,018)	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
FURNITURE & EQUIPMENT											
HEALTH											
CAPITAL EXPENDITURE											
074603	Surgery F&E - Upgrade server to Dell PowerEdge		\$0	\$16,750	\$0	\$0	\$0	\$16,750	\$0	\$16,750	
Sub Total - CAPITAL WORKS			\$0	\$16,750	\$0	\$0	\$0	\$16,750	\$0	\$16,750	
Total - HEALTH			\$0	\$16,750	\$0	\$0	\$0	\$16,750	\$0	\$16,750	
OTHER PROPERTY & SERVICES - ADMINISTRATION											
CAPITAL EXPENDITURE											
146600	Administration Building - Furniture & Equipment Renewals		\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$0	
Total - OTHER PROPERTY			\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$0	
Total - FURNITURE AND EQUIPMENT			\$0	\$16,750	\$0	\$30,000	\$0	\$46,750	\$0	\$16,750	\$0

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
			Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
G/L	JOB	C									
LAND AND BUILDINGS											
COMMUNITY AMENITIES											
CAPITAL EXPENDITURE											
101410	Transfer Station Buildings		\$0	\$14,988	\$0	\$20,000	\$0	\$14,988	(\$5,012)	\$0	Decrease in cost of shed purchase
Sub Total - CAPITAL WORKS			\$0	\$14,988	\$0	\$20,000	\$0	\$14,988	(\$5,012)	\$0	
Total - COMMUNITY AMENITIES			\$0	\$14,988	\$0	\$20,000	\$0	\$14,988	(\$5,012)	\$0	
LAND AND BUILDINGS											
OTHER PROPERTY AND SERVICES											
CAPITAL EXPENDITURE											
146605	Administration Building - Building Renewals & Upgrades		\$0	\$74,904	\$0	\$19,539	\$0	\$74,904	\$0	\$55,365	Additional costs in upgrading toilets
147410	Rylington Park House Capital		\$0	\$0	\$0	\$50,000	\$0	\$0	(\$50,000)	\$0	Project deleted via Budget amendment
147411	Rylington Park Chemical Shed		\$0	\$0	\$0	\$15,000	\$0	\$0	(\$15,000)	\$0	Project deleted via Budget amendment
Sub Total - CAPITAL WORKS			\$0	\$74,904	\$0	\$84,539	\$0	\$74,904	(\$65,000)	\$55,365	
Total - OTHER PROPERTY AND SERVICES			\$0	\$74,904	\$0	\$84,539	\$0	\$74,904	(\$65,000)	\$55,365	
Total - LAND AND BUILDINGS			\$0	\$89,892	\$0	\$104,539	\$0	\$89,892	(\$70,012)	\$55,365	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
PLANT AND EQUIPMENT											
LAW ORDER & PUBLIC SAFETY											
CAPITAL EXPENDITURE											
053405	Plant & Equipment		\$0	\$0	\$0	\$51,700	\$0	\$0	(\$51,700)	\$0	Project no longer progressing
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$51,700	\$0	\$0	(\$51,700)	\$0	
Total - LAW ORDER & PUBLIC SAFETY			\$0	\$0	\$0	\$51,700	\$0	\$0	(\$51,700)	\$0	
PLANT AND EQUIPMENT											
RECREATION AND CULTURE											
CAPITAL EXPENDITURE											
113907	Plant & Equipment - Parks & Gardens		\$0	\$10,909	\$0	\$68,000	\$0	\$56,909	(\$11,091)	\$0	Savings in purchase of greens mower
Sub Total - CAPITAL WORKS			\$0	\$10,909	\$0	\$68,000	\$0	\$56,909	(\$11,091)	\$0	
Total - RECREATION AND CULTURE			\$0	\$10,909	\$0	\$68,000	\$0	\$56,909	(\$11,091)	\$0	
PLANT AND EQUIPMENT											
TRANSPORT											
CAPITAL EXPENDITURE											
123603	DWS - Fleet Vehicles		\$0	\$0	\$0	\$69,000	\$0	\$73,122	\$0	\$4,122	Increase in purchase price
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip		\$0	\$0	\$0	\$43,000	\$0	\$43,000	\$0	\$0	
123610	Heavy Plant (Graders etc) Purchases		\$0	\$0	\$0	\$160,000	\$0	\$0	(\$160,000)	\$0	Replacement not occurring
123619	Miscellaneous Small Plant		\$0	\$6,606	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$6,606	\$0	\$272,000	\$0	\$116,122	(\$160,000)	\$4,122	
Total - TRANSPORT			\$0	\$6,606	\$0	\$272,000	\$0	\$116,122	(\$160,000)	\$4,122	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	C	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
PLANT AND EQUIPMENT											
OTHER PROPERTY & SERVICES											
CAPITAL EXPENDITURE											
147451	Rylington Park Dorm Rooms Air Conditioners		\$0	\$0	\$0	\$10,800	\$0	\$0	(\$10,800)	\$0	Project deleted via Budget amendment
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$10,800	\$0	\$0	(\$10,800)	\$0	
Total - OTHER PROPERTY & SERVICES			\$0	\$0	\$0	\$10,800	\$0	\$0	(\$10,800)	\$0	
Total - PLANT AND EQUIPMENT			\$0	\$17,515	\$0	\$402,500	\$0	\$173,031	(\$233,591)	\$4,122	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
ROAD INFRASTRUCTURE CAPITAL											
ROAD CONSTRUCTION											
121403	x										
121403	RTR007	Kulikup Rd South	\$0	\$0	\$0	\$0	\$0	\$200,086	\$0	\$0	
121403	RTR008	Jayes Road	\$0	\$82,603	\$0	\$112,742	\$0	\$82,617	(\$30,125)	\$0	Decrease in wages, overheads and plant operating costs, Increase services expenses for pushing of gravel
121403	RTR029	Terry Road	\$0	\$20,638	\$0	\$0	\$0	\$22,427	\$0	\$22,427	Budget amendment to include new project
121403	RTR115	Beatty Street	\$0	\$9,707	\$0	\$189,457	\$0	\$214,297	\$0	\$24,840	Budget amendment to increase project scope
121404	xx	REGIONAL ROAD GROUP	\$0	\$0	\$0	\$0					
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$46,555	\$0	\$337,407	\$0	\$318,000	(\$19,407)	\$0	Decrease in services expenses
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$0	\$86,270	\$0	\$495,302	\$0	\$501,000	\$0	\$5,698	Increase in wages expenses
121404	RRG004	RRG Winnejup Road	\$0	\$1,984	\$0	\$150,000	\$0	\$2,372	(\$147,628)	\$0	Project deferred
121400		MUNICIPAL ROAD PROJECTS	\$0	\$0	\$0	\$0					
121400	MU148	Muni - Boyup Brook-Cranbrook Shoulders	\$0	\$88,767	\$0	\$201,593	\$0	\$193,928	(\$7,665)	\$0	Funding allocated to LRCI project materials decreased and reallocated to LRC001
121400	MU500	Muni - Back Slopes and Shoulders	\$0	\$0	\$0	\$201,426	\$0	\$0	(\$201,426)	\$0	Project removed, funding allocated to LRCI projects
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$19,063	\$0	\$94,990	\$0	\$74,990	(\$20,000)	\$0	Decrease in services expenses - project scope change
121402	LRC109	LRCI - Forrest Street Car Parking			\$0	\$0	\$0	\$40,000	\$0	\$40,000	New project under LRCI Funding
											Reduction in Wages and Plant operating costs
121410		Municipal Funded - Winter Grading	\$0	\$240,431	\$0	\$330,362	\$0	\$254,659	(\$75,703)	\$0	
121450		BRIDGES	\$0	\$0	\$0	\$57,290	\$0	\$57,290	\$0	\$0	
121450	MR0741	BRIDGES - Bridge 0741	\$0	\$0	\$0	\$170,000	\$0	\$170,000	\$0	\$0	
121450	MR3310	BRIDGES - Bridge 3310	\$0	\$0	\$0	\$134,000	\$0	\$134,000	\$0	\$0	
121450		BRIDGES - Bridge 3306	\$0	\$0	\$0	\$394,000	\$0	\$394,000	\$0	\$0	
121450		BRIDGES - Bridge 0742	\$0	\$0	\$0	\$110,000	\$0	\$110,000	\$0	\$0	
121450		BRIDGES - Aegers Bridge	\$0	\$0	\$0	\$84,000	\$0	\$84,000	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$678,356	\$0	\$3,262,655	\$0	\$2,853,666	(\$501,954)	\$92,965	
Total - ROADS			\$0	\$678,356	\$0	\$3,262,655	\$0	\$2,853,666	(\$501,954)	\$92,965	
Total - INFRASTRUCTURE ASSETS ROADS			\$0	\$678,356	\$0	\$3,262,655	\$0	\$2,853,666	(\$501,954)	\$92,965	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR ACTUALS 28 FEBRUARY 2021		ADOPTED BUDGET 2020-21		PROJECTION 30 JUNE 2021		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	(	Income	Expenditure	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	
FOOTPATHS											
121701	Bike Paths - Construction		\$0	\$0	\$0	\$72,000	\$0	\$0	(\$72,000)	\$0	Project not proceeding
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$72,000	\$0	\$0	(\$72,000)	\$0	
Total - TRANSPORT - FOOTPATHS			\$0	\$0	\$0	\$72,000	\$0	\$0	(\$72,000)	\$0	
Total - FOOTPATH ASSETS			\$0	\$0	\$0	\$72,000	\$0	\$0	(\$72,000)	\$0	
DRAINAGE											
121411	Drainage Projects - Municipal Funded										
121411	DC035	Howards Rd Drainage	\$0	\$12,216	\$0	\$0	\$0	\$12,216	\$0	\$12,216	New drainage works completed
121411	DC039	Asplins Rd Drainage	\$0	\$1,705	\$0	\$0	\$0	\$1,705	\$0	\$1,705	
121411	DC048	W Tree Gull Rd Drainage	\$0	\$38,005	\$0	\$0	\$0	\$38,005	\$0	\$38,005	New drainage works completed
121411	DC059	Eulin Siding Rd Drainage	\$0	\$12,854	\$0	\$0	\$0	\$12,854	\$0	\$12,854	New drainage works completed
121411	DC092	Maltrup Rd Drainage	\$0	\$6,044	\$0	\$0	\$0	\$6,044	\$0	\$6,044	
121408		Roads to Recovery - Drainage Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
121412		RRG - Drainage Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$70,824	\$0	\$0	\$0	\$70,824	\$0	\$70,824	
Total - TRANSPORT - DRAINAGE			\$0	\$70,824	\$0	\$0	\$0	\$70,824	\$0	\$70,824	
Total - DRAINAGE ASSETS			\$0	\$70,824	\$0	\$0	\$0	\$70,824	\$0	\$70,824	
RECREATION INFRASTRUCTURE											
113906		Recreation Infrastructure - Capital Renewals	\$0	\$186	\$0	\$80,000	\$0	\$80,000	\$0	\$0	
113911	LRC001	LRCI - Football Oval Lights	\$0	\$0	\$0	\$0	\$0	\$127,665	\$0	\$127,665	New project funded by LRCI Grant
							\$0	\$0	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$186	\$0	\$80,000	\$0	\$207,665	\$0	\$127,665	
Total - RECREATION INFRASTRUCTURE			\$0	\$186	\$0	\$80,000	\$0	\$207,665	\$0	\$127,665	
Total - INFRASTRUCTURE ASSETS - RECREATION			\$0	\$186	\$0	\$80,000	\$0	\$207,665	\$0	\$127,665	

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

G/L	JOB	(	CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
			ACTUALS		2020-21		30 JUNE 2021		FAVOURABLE	UNFAVOURABLE	
			Income	Expenditure	Income	Expenditure	Income	Expenditure			
INFRASTRUCTURE ASSETS - OTHER											
HEALTH											
074605	Medical Centre Car Park - Other Infrastructure		\$0	\$0	\$0	\$9,750	\$0	\$9,750	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$9,750	\$0	\$9,750	\$0	\$0	
Total - HEALTH			\$0	\$0	\$0	\$9,750	\$0	\$9,750	\$0	\$0	
INFRASTRUCTURE OTHER											
TRANSPORT											
122902	Depot Gates		\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
122903	Oil Automation System		\$0	\$1,958	\$0	\$32,979	\$0	\$32,979	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$1,958	\$0	\$47,979	\$0	\$47,979	\$0	\$0	
Total - TRANSPORT			\$0	\$1,958	\$0	\$47,979	\$0	\$47,979	\$0	\$0	
INFRASTRUCTURE OTHER											
ECONOMIC SERVICES											
132410	LRC002	LRCI - Flax Mill / Caravan Park Upgrades			\$0	\$0	\$0	\$147,680	\$0	\$147,680	New project funded by LRCI Grant
132410	LRC003	LRCI - Tourism Centre Upgrades			\$0	\$0	\$0	\$50,000	\$0	\$50,000	New project funded by LRCI Grant
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$197,680	\$0	\$197,680	
Total - ECONOMIC SERVICES			\$0	\$0	\$0	\$0	\$0	\$197,680	\$0	\$197,680	
INFRASTRUCTURE OTHER											
OTHER PROPERTY & SERVICES											
147480	Rylinton Park Rain Water Tank		\$0	\$12,950	\$0	\$16,000	\$0	\$16,110	\$0	\$110	Additional capital expenditure for liner
Sub Total - CAPITAL WORKS			\$0	\$12,950	\$0	\$16,000	\$0	\$16,110	\$0	\$110	
Total - OTHER PROPERTY & SERVICES			\$0	\$12,950	\$0	\$16,000	\$0	\$16,110	\$0	\$110	
Total - INFRASTRUCTURE ASSETS - OTHER			\$0	\$14,908	\$0	\$73,729	\$0	\$271,519	\$0	\$197,790	
GRAND TOTALS											
			(\$7,544,783)	\$4,309,487	(\$10,124,098)	\$10,124,098	(\$10,159,326)	\$10,159,326	(\$2,476,595)	\$2,476,595	