

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2024

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

	Note	Revised Budget 2023/24	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		2,926,100	2,926,100	2,926,527	427	0.0%	
Grants, Subsidies and Contributions		480,000	368,549	368,118	(431)	(0.1%)	
Fees and Charges		443,300	382,042	389,996	7,954	2.0%	
Interest Earnings		109,800	84,880	104,649	19,769	18.9%	▲
Other Revenue		315,400	242,037	247,839	5,802	2.3%	
Profit on Asset Disposal		5,500	5,500	63,636	58,136	91.4%	▲
		<u>4,280,100</u>	<u>4,009,108</u>	<u>4,100,766</u>	<u>91,658</u>	<u>114.5%</u>	
Expenditure from Operating Activities							
Employee Costs		(2,504,700)	(2,102,338)	(1,872,674)	229,664	12.3%	▼
Materials and Contracts		(2,083,800)	(1,678,764)	(1,268,310)	410,454	32.4%	▼
Utilities Charges		(231,900)	(192,950)	(221,887)	(28,937)	(13.0%)	▲
Depreciation (Non-Current Assets)		(2,090,900)	(1,742,250)	(1,748,105)	(5,855)	(0.3%)	
Interest Expenses		(62,300)	(58,890)	(54,583)	4,307	7.9%	
Insurance Expenses		(207,700)	(207,700)	(202,100)	5,600	2.8%	
Other Expenditure		(96,300)	(74,135)	(94,271)	(20,136)	(21.4%)	▲
Loss on Asset Disposal		(131,100)	(131,100)	(31,415)	99,685	317.3%	▼
		<u>(7,408,700)</u>	<u>(6,188,127)</u>	<u>(5,493,344)</u>	<u>595,098</u>	<u>12.6%</u>	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,090,900	1,742,250	1,748,105	5,855	0.3%	
(Profit)/Loss on Asset Disposal		125,600	125,600	(32,221)	(157,821)	489.8%	
Amount attributable to operating activities		(912,100)	(311,169)	323,305	534,790	196.2%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	3,933,300	1,625,365	561,716	(1,063,649)	(189.4%)	▼
Proceeds from Disposal of Assets	9	659,000	579,000	566,909	(12,091)	(2.1%)	
		<u>4,592,300</u>	<u>2,204,365</u>	<u>1,128,625</u>	<u>(1,075,740)</u>	<u>(191.5%)</u>	
Outflows from investing activities							
Payments for property, plant and equipment	9	(2,283,300)	(1,690,626)	(1,296,438)	394,188	30.4%	▼
Payments for construction of infrastructure	9	(3,277,200)	(2,094,087)	(1,289,780)	804,307	62.4%	▼
		<u>(5,560,500)</u>	<u>(3,784,713)</u>	<u>(2,586,217)</u>	<u>1,198,496</u>	<u>92.8%</u>	
Amount attributable to investing activities		(968,200)	(1,580,348)	(1,457,592)	122,756	(98.7%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	652,500	0	0	0		
		<u>652,500</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Outflows from financing activities							
Repayment of Debentures		(110,700)	(79,700)	(79,617)	83	0.1%	
Transfer to Reserves	6	(764,200)	(64,175)	(85,601)	(21,426)	(25.0%)	▲
		<u>(874,900)</u>	<u>(143,875)</u>	<u>(165,218)</u>	<u>(21,343)</u>	<u>(24.9%)</u>	
Amount attributable to financing activities		(222,400)	(143,875)	(165,218)	(21,343)	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,102,700	2,102,700	2,102,674	(26)	(0.0%)	
Amount attributable to operating activities		(912,100)	(311,169)	323,305	634,474	196.2%	▲
Amount attributable to investing activities		(968,200)	(1,580,348)	(1,457,592)	122,756	(8.4%)	
Amount attributable to financing activities		(222,400)	(143,875)	(165,218)	(21,343)	12.9%	
Surplus or deficit at the end of the reporting period	1	0	67,308	803,169	735,861	91.6%	▲

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

1: NET CURRENT FUNDING POSITION

	Note	Actual 2023/24 \$	C/fwd Budget 30 June 2023 \$	C/fwd 1 July 2023 \$
Current Assets				
Cash and cash equivalents		985,988	2,524,900	2,524,856
Other financial assets - Reserves	6	2,223,224	2,137,600	2,137,623
Receivables - Rates and Rubbish	4	332,631	278,000	277,730
Receivables - Sundry debtors	4	142,753	270,100	255,460
Receivables - Other		0	0	2,502
Inventories		31,503	35,100	35,467
		<u>3,716,099</u>	<u>5,245,700</u>	<u>5,233,639</u>
Less: Current Liabilities				
Payables		(134,482)	(436,900)	(458,118)
Contract Liabilities - LRCIP		(505,223)	(505,200)	(505,223)
Contract Liabilities - Other Grants & Contributions		(50,000)	(50,000)	(30,000)
Borrowings - current		(79,617)	(110,800)	(110,769)
Employee related provisions		(382,567)	(476,800)	(382,567)
		<u>(1,151,889)</u>	<u>(1,579,700)</u>	<u>(1,486,677)</u>
Less: Cash Restricted - Reserves	6	(2,223,224)	(2,137,600)	(2,137,623)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		79,617	110,800	110,769
- employee benefit provisions		382,567	476,800	382,567
		<u>(1,761,040)</u>	<u>(1,550,000)</u>	<u>(1,644,288)</u>
Net Current Funding Position		<u>803,169</u>	<u>2,116,000</u>	<u>2,102,674</u>

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

2: KEY TERMS AND DEFINITIONS - NATURE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

3: REPORT ON MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2023/24 year is \$10,000 or 10% whichever is greater.

Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
REVENUE				
Interest Earnings Interest earned on the Reserve Fund term deposit is higher than anticipated, due to the increase in interest rates. Interest earned on Reserve Funds are reinvested in each reserve.	19,769	19%		x
Profit on Asset Disposal Proceeds from the sale of the Caterpillar grader were higher than anticipated, resulting in a profit on disposal.	58,136	91%		x
EXPENDITURE				
Employee Costs Payment of leave entitlements in the works crew is lower than budgeted due to timing of staff taking leave. Actual wage costs are lower than budgeted due to timing of recruitment in the works department Administration employee costs aren't as high as budgeted.	229,664	12%	x	x x
Materials and Contracts Expenditure is not as high as anticipated, though as planned activities progress expenditure will be more relative to budget Any small projects or planned activities not complete during May and June will be carried over into the 24/25 budget. Allocation of Administration Costs across all programs is lower than budgeted, due to Admin employee costs being less than anticipated.	410,454	32%	x	x
Utilities Charges Standpipe water usage is higher than anticipated and is reflective of current conditions and lower than normal rainfall.	(28,937)	-13%		x
Loss on Asset Disposal Losses on asset disposal are recognised when assets are removed from the asset register. The variance arises from the timing of changeover/disposal of various assets.	99,685	317%	x	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

3: REPORT ON MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2023/24 year is \$10,000 or 10% whichever is greater.

Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
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INVESTING ACTIVITIES

Capital Grants, Subsidies and Contributions

	(1,063,649)	-189%	x	
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Progress payments for the second instalments of Regional Road Group funding are being prepared for submission in April. A draw down from Local Roads and Community Infrastructure will be done as expenditure on the projects progress. A progress instalment from Flat Rocks One Wind Farm for the solar panels on the Tambellup Pavilion has been received.

Payments for property, plant and equipment

	394,188	30%	x	
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Variation is in relation to timing of changeover of plant and equipment. While building projects are underway, expenditure is lower than anticipated.

Payments for construction of infrastructure

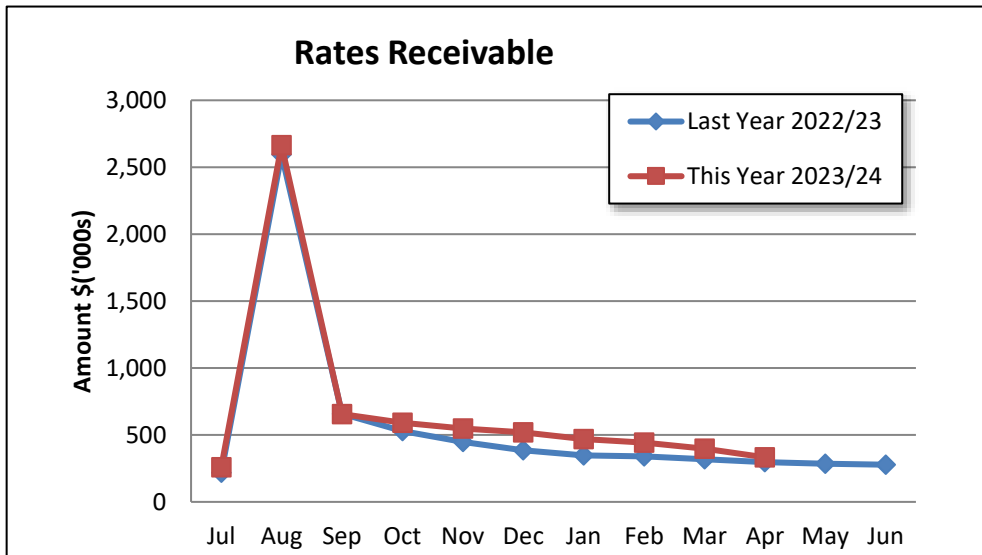
	804,307	62%	x	
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Road construction program is underway, though expenditure is lower than anticipated for the time of year. Expenditure on other infrastructure projects is lower than expected.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

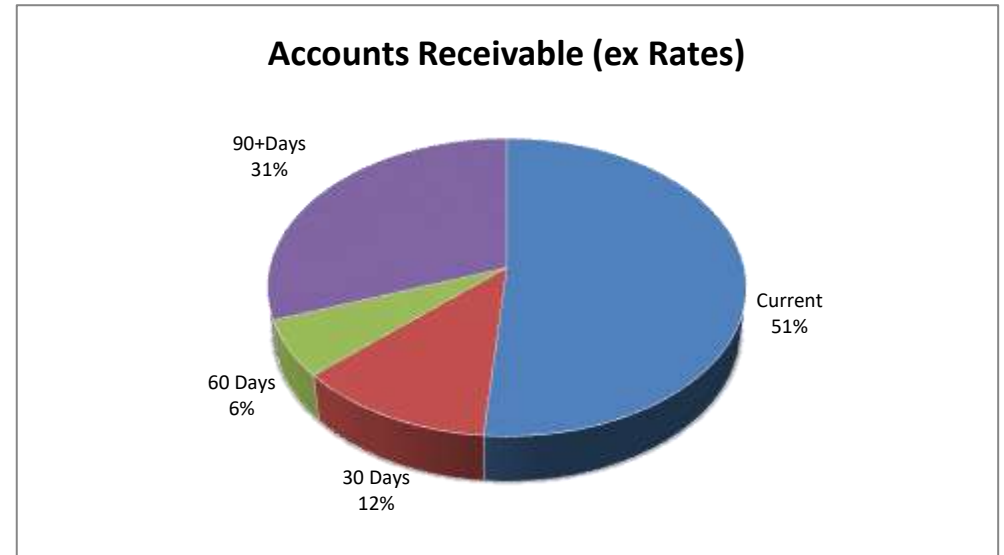
4: RECEIVABLES

Rates & Rubbish	Actual 2023/24	c/fwd 1 July 2023
	\$	\$
Opening Arrears Previous Years	277,730	221,900
Rates Levied this year	3,043,184	2,888,889
<u>Less</u> Collections to date	(2,988,283)	(2,833,059)
Equals Current Outstanding	332,631	277,730
Net Rates Collectable	332,631	277,730
% Collected	89.98%	91.07%



Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	55,367	17,046	8,751	43,636
Pensioner Rebates	-			
Emergency Services Levy	17,954			
	73,321	17,046	8,751	43,636
		Total Outstanding		142,753

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

5: GRANTS AND CONTRIBUTIONS

	Budget 2023/24	YTD Actual
Operating Grants & Contributions		
Governance	21,000	-
General purpose funding	91,800	68,862
Law, Order and Public Safety	86,100	89,603
Health	7,000	7,119
Education and welfare	35,000	-
Recreation and culture	41,500	4,917
Transport	197,600	197,617
	480,000	368,118
Capital Grants & Contributions		
Education and welfare	120,000	-
Recreation and culture	365,000	8,155
Transport	2,422,000	544,286
Economic services	1,017,000	-
	3,933,300	561,716

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

6: RESERVE ACCOUNTS

	Opening Balance	Revised Budget 2023/2024		Closing Balance	Actual 2023/24			Closing Balance
		Transfers To	Transfers From		Opening Balance	Transfers To	Transfers From	
Leave Reserve	84,359	54,000	(107,500)	30,859	84,359	3,381	0	87,741
Plant Reserve	283,778	468,900	(465,000)	287,678	283,778	11,368	0	295,146
Building Reserve	731,427	30,000	(50,000)	711,427	731,427	29,293	0	760,719
Information Technology Reserve	60,630	7,500	0	68,130	60,630	2,431	0	63,061
Tambellup Rec Ground & Pavilion Reserve	75,086	8,000	0	83,086	75,086	3,005	0	78,091
Broomehill Rec Complex Reserve	126,271	58,600	0	184,871	126,271	5,059	0	131,330
Building Maintenance Reserve	84,230	3,300	0	87,530	84,230	3,373	0	87,602
Sandalwood Villas Reserve	127,863	15,100	0	142,963	127,863	5,119	0	132,981
Bhill Synthetic Bowling Green Reserve	104,728	12,800	0	117,528	104,728	4,194	0	108,923
Refuse Sites Post Closure Management Reserve	48,646	12,000	0	60,646	48,646	1,952	0	50,597
Lavieville Lodge Reserve	104,471	14,200	(30,000)	88,671	104,471	4,186	0	108,657
Townscape Plan Implementation Reserve	244,269	9,800	0	254,069	244,269	9,767	0	254,036
Tambellup Synthetic Bowling Green Reserve	47,078	9,500	0	56,578	47,078	1,883	0	48,962
Tourism & Economic Development Reserve	14,787	20,500	0	35,287	14,787	591	0	15,377
Energy Efficiency Reserve	0	20,000	0	20,000	0	0	0	0
Parks & Playgrounds Reserve	0	20,000	0	20,000	0	0	0	0
	2,137,623	764,200	(652,500)	2,249,323	2,137,623	85,601	0	2,223,224

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

Reserve name

Leave Reserve	- to be used to meet the Councils Long Service Leave liability for its employees.
Plant Reserve	- to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program.
Building Reserve	- to be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision of land.
Information Technology Reserve	- to be used to purchase, replace or upgrade computer hardware, software and associated equipment
Tambellup Recreation Ground & Pavilion Reserve	- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.
Broomehill Recreation Complex Reserve	- to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee
Building Maintenance Reserve	- to be used to fund building maintenance requirements for all Shire owned buildings.
Sandalwood Villas Reserve	- to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas.
Broomehill Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.
Refuse Sites Post Closure Management Reserve	- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires
Lavieville Lodge Reserve	- to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge.
Townscape Plan Implementation Reserve	- to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.
Tambellup Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground
Tourism & Economic Development Reserve	- to be used to progress tourism & economic development opportunities in the Shire.
Energy Efficiency Reserve	- to be used towards energy efficiency initiatives on Shire properties
Parks & Playgrounds Reserve	- for improvements to parks and playgrounds in the Shire, including replacement or upgrade of playground equipment

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

7: REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

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

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire activities.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

Rates; general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control; mosquito control and maintenance of the Infant Health Clinic in Tambellup

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth.

Activities:

Assistance to the Broomehill and Tambellup Primary Schools; support of the "A Smart Start" program.

HOUSING

Objective:

To provide and maintain staff housing, and accommodation for 'well aged' seniors in the Community.

Activities:

Provision and maintenance of staff housing; and the Independent Living Seniors accommodation in Tambellup.

COMMUNITY AMENITIES

Objective:

To provide services required by the Community.

Activities:

Rubbish collection services; operation of the tip sites and waste transfer stations; administration of the Town Planning Scheme; Cemetery maintenance at Broomehill, Tambellup and Pindellup cemeteries; public conveniences and protection of the environment.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

7: REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resources which will assist with the social well-being of the Community.

Activities:

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource centre for management of the Tambellup library. Museums and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the Community.

Activities:

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots. Provision of the Department of Transport licensing services to the Community.

ECONOMIC SERVICES

Objective:

To assist in promoting the Shire and its economic wellbeing.

Activities:

Tourism and area promotion, including operation of the Broomehill Caravan Park. Provision of rural services which includes noxious weed control, vermin control and standpipes. Provision of Building Services.

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control councils works overhead operating accounts.

Activities:

Private works operations; public works overhead costs; plant operation costs and unclassified items.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
GENERAL PURPOSE FUNDING								
Rate Revenue								
03001	Revenue - Rate Income	MFA	2,970,300	2,970,564	100.13%	0	0	-
03002	Revenue - Rates Ex Gratia	MFA	89,600	89,682	100.09%	0	0	-
03005	Discount - Rates	MFA	(124,000)	(124,018)	107.84%	0	0	-
03011	Revenue - Admin Fee - Instalments	MFA	1,500	1,420	94.67%	0	0	-
03012	Revenue - Rates Penalty Interest	MFA	18,000	14,199	78.88%	0	0	-
03013	Revenue - Instalment Interest	MFA	3,300	3,601	109.13%	0	0	-
03014	Revenue - Interest on Deferred Rates	MFA	500	0	0.00%	0	0	-
03016	Revenue - Rate Enquiries	MFA	3,000	3,780	126.00%	0	0	-
03030	Revenue - Reimbursements	MFA	65,000	70,880	354.40%	0	0	-
03111	Expense - Rates Written Off	MFA	(9,800)	(9,702)	107.80%	0	0	-
03110	Expense - Rates General	MFA	0	0	-	(262,500)	(208,831)	98.74%
			3,017,400	3,020,407	100.10%	(262,500)	(208,831)	79.55%
General Purpose Funding								
03229	Revenue - FAGS General Purpose	MFA	51,900	38,942	-	0	0	-
03230	Revenue - FAGS Local Roads	MFA	39,900	29,921	-	0	0	-
			91,800	68,862	-	0	0	-
Other General Purpose Funding								
03239	Revenue - Other General Purpose	MFA	1,000	1,271	127.09%	0	0	-
03240	Revenue - Other General Purpose No GST	MFA	87,000	85,601	135.02%	0	0	-
03340	Expense - Other General Purpose Funding	MFA	0	0	-	(101,800)	(72,761)	71.83%
			88,000	86,872	134.89%	(101,800)	(72,761)	71.83%
	TOTAL GENERAL PURPOSE FUNDING		3,197,200	3,176,141	104.38%	(364,300)	(281,593)	90.02%
GOVERNANCE								
Members of Council								
04001	Revenue - Members of Council	MFA	15,000	0	0.00%	0	0	-
04101	Expense - Members of Council	MFA	0	0	-	(464,600)	(269,322)	58.14%
04102	Expense - Elections	CEO	0	0	-	(10,000)	(5,250)	52.50%
04103	Expense - Tambellup Admin Building & Chambers	MOW	0	0	-	(43,700)	(46,245)	105.82%
04104	Expense - Audit	MFA	0	0	-	(50,000)	(8,860)	17.72%
04106	Expense - Broomehill Admin Building & Chambers	MOW	0	0	-	(24,100)	(21,347)	88.58%
			15,000	0	0.00%	(592,400)	(351,025)	59.40%
Administration General								
04201	Revenue - Administration General	MFA	5,000	506	10.11%	0	0	-
04202	Revenue - Other Admin General	MFA	7,000	5,060	72.29%	0	0	-
04301	Expense - Administration General	MFA	0	0	-	(1,339,200)	(933,191)	70.06%
04330	Expense - Asset Depreciation	MFA	0	0	-	(41,500)	(43,662)	105.21%
04302	Expense - Administration Allocation	MFA	0	0	-	1,380,700	976,853	71.13%
			12,000	5,566	46.38%	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Amalgamation								
04105	Expense - Amalgamation	CEO	0	0	-	(32,200)	(2,307)	7.16%
			0	0	-	(32,200)	(2,307)	7.16%
Other Governance								
04119	Revenue - Broomehill Archive Repository	CEO	6,000	0	0.00%	0	0	-
04125	Expense - VROC	CEO	0	0	-	(5,000)	(600)	12.00%
04126	Expense - Strategic Resource Plan	MFA	0	0	-	(20,000)	0	0.00%
04129	Expense - Community Strategic Plan	SSPO	0	0	-	(12,000)	0	0.00%
04130	Expense - Corporate Business Plan	SSPO	0	0	-	(5,000)	(1,761)	35.22%
04132	Expense - Broomehill Archive Repository	MOW	0	0	-	(9,500)	(9,027)	95.03%
			6,000	0	0.00%	(51,500)	(11,388)	24.49%
	TOTAL GOVERNANCE		33,000	5,566	16.87%	(676,100)	(364,720.07)	54.46%
LAW, ORDER & PUBLIC SAFETY								
Fire Prevention								
05001	Revenue - ESL Grant	MFA	60,400	59,278	116.00%	0	0	-
05020	Revenue - ESL Collected	MFA	77,500	78,008	100.66%	0	0	-
05021	Revenue - Other Fire Prevention	MFA	37,100	44,339	119.51%	0	0	-
05022	Revenue - ESL Administration Fees	MFA	4,000	4,000	100.00%	0	0	-
05024	Revenue - ESL Penalty Interest	MFA	1,000	1,248	124.78%	0	0	-
05026	Revenue - Other Fire Prevention No GST	CEO	5,000	1,205	24.09%	0	0	-
05103	Expense - ESL Grant Clothing & Accessories	CESM	0	0	-	(10,000)	(7,777)	77.77%
05105	Expense - ESL Grant Maintenance Equipment	CESM	0	0	-	(10,000)	(1,093)	10.93%
05120	Expense - ESL Remitted	MFA	0	0	-	(77,500)	(70,119)	90.48%
05121	Expense - Fire Prevention Other	CEO	0	0	-	(97,700)	(79,927)	84.94%
05122	Expense - Fire Shed Tambellup	MOW	0	0	-	(600)	(456)	75.94%
05123	Expense - Community Emergency Services Manager	CEO	0	0	-	(20,000)	(15,641)	78.21%
05124	Expense - Jam Creek Rd Communications Tower	MOW	0	0	-	(1,300)	(236)	18.12%
05125	Expense - Fairfield Rd Communications Tower	MOW	0	0	-	(1,900)	(1,635)	86.04%
05126	Expense - Fire Shed Broomehill	MOW	0	0	-	(9,100)	(4,112)	45.19%
05130	Expense - Asset Depreciation	MFA	0	0	-	(44,600)	(37,573)	84.24%
			185,000	188,077	107.04%	(272,700)	(218,568)	81.22%
Animal Control								
05202	Revenue - Animal Control (No GST)	MFA	3,400	3,359	98.80%	0	0	-
05203	Revenue - Cat Control (No GST)	MFA	500	281	56.25%	0	0	-
05301	Expense - Animal Control	CEO	0	0	-	(66,400)	(35,962)	69.97%
05320	Expense - Asset Depreciation	MFA	0	0	-	(600)	(412)	68.71%
			3,900	3,641	93.35%	(67,000)	(36,374)	69.95%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Other Law, Order & Public Safety								
05401	Revenue - Other Law, Order & Public Safety	CEO	500	209	41.82%	0	0	
05451	Expense - Other Law, Order & Public Safety	MOW	0	0	-	(500)	0	0.00%
05452	Expense - Volunteer Services Callouts	MOW	0	0	-	(1,000)	(431)	43.07%
			0	209	-	(1,500)	(431)	28.71%
TOTAL LAW, ORDER & PUBLIC SAFETY			189,400	191,927	106.57%	(341,200)	(255,373)	79.16%
HEALTH								
Maternal & Infant Health								
07001	Revenue - Health	MFA	2,000	0	0.00%	0	0	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	-	(7,700)	(5,304)	68.88%
07110	Expense - Asset Depreciation	MFA	0	0	-	(2,500)	(1,891)	75.62%
			2,000	0	0.00%	(10,200)	(7,194)	70.53%
Health Inspection & Admin								
07121	Revenue - Health Inspection (No GST)	MFA	600	472	78.67%	0	0	-
07130	Expense - Health Inspection	CEO	0	0	-	(29,800)	(22,803)	76.78%
			600	472	78.67%	(29,800)	(22,803)	76.78%
Preventative Services - Pest Control								
07201	Revenue - Pest Control	MOW	7,000	7,119	355.96%	0	0	-
07301	Expense - Pest Control	MOW	0	0	-	(36,800)	(21,868)	67.91%
			7,000	7,119	355.96%	(36,800)	(21,868)	67.91%
TOTAL HEALTH			9,600	7,591	165.03%	(76,800)	(51,865)	71.93%
EDUCATION & WELFARE								
Other Education								
08001	Revenue - Education	MFA	300	0	0.00%	0	0	-
08101	Expense - Education	MFA	0	0	-	(4,300)	(4,300)	100.00%
08102	Expense - Broomehill Primary School	CEO	0	0	-	(1,000)	(1,040)	104.00%
08103	Expense - Tambellup Primary School	CEO	0	0	-	(1,300)	(1,000)	76.92%
			300	0	0.00%	(6,600)	(6,340)	96.06%
Other Welfare								
08201	Revenue - Other Welfare	SSPO	155,000	0	0.00%	0	0	-
08303	Expense - Youth Services	SSPO	0	0	-	(82,700)	(14,653)	17.74%
08304	Expense - Tambellup Youth Centre	MOW	0	0	-	(5,400)	(1,076)	19.93%
			155,000	0	0.00%	(88,100)	(15,729)	17.87%
TOTAL EDUCATION & WELFARE			155,300	0	0.00%	(94,700)	(22,069)	23.33%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
HOUSING								
Staff Housing								
09106	Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	-	(10,300)	(6,069)	58.92%
09107	Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	-	(20,800)	(18,908)	137.02%
09108	Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	-	(13,400)	(8,883)	66.29%
09109	Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	-	(23,400)	(12,497)	53.41%
09110	Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	-	(14,900)	(9,789)	77.08%
09120	Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	-	(9,400)	(11,205)	153.49%
09300	Expense - Allocation of Housing Costs	MFA	0	0	-	92,200	67,351	85.36%
			0	0	0.00%	0	(182)	9.08%
Other Housing								
09002	Revenue - Sandalwood Villas	MFA	52,000	45,260	87.04%	0	0	-
09003	Revenue - Lavieville Lodge	MFA	12,000	8,819	73.49%	0	0	-
09004	Revenue - Other Housing	MFA	99,000	83,375	84.22%	0	0	-
09007	Revenue - Holland Court	MFA	35,000	24,365	69.61%	0	0	-
09125	Expense - Sandalwood Villas	MOW	0	0	-	(48,700)	(51,863)	106.50%
09126	Expense - Lavieville Lodge	MOW	0	0	-	(33,600)	(32,452)	96.58%
09128	Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	-	(19,600)	(12,630)	64.44%
09129	Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	-	(17,600)	(10,408)	59.14%
09131	Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	-	(17,600)	(9,998)	56.81%
09132	Expense - Holland Court	MOW	0	0	-	(27,100)	(17,486)	64.53%
			198,000	161,819	81.73%	(164,200)	(134,839)	82.12%
	TOTAL HOUSING		198,000	161,819	81.73%	(164,200)	(135,020)	81.24%
COMMUNITY AMENITIES								
Household Refuse								
10001	Revenue - Household Refuse	MFA	63,100	63,960	101.36%	0	0	-
10002	Revenue - Commercial Refuse	MFA	8,900	8,660	97.30%	0	0	-
10003	Revenue - Tip Site Charges	MFA	2,000	960	48.00%	0	0	-
10005	Revenue - Other Refuse Collection	MFA	1,000	327	32.73%	0	0	-
10076	Expense - Household Refuse	MOW	0	0	-	(68,800)	(53,102)	77.30%
10078	Expense - Tambellup Tip	MOW	0	0	-	(12,000)	(9,593)	100.98%
10079	Expense - Other Refuse Collection	MOW	0	0	-	(18,200)	(14,055)	77.22%
10080	Expense - Broomehill Tip	MOW	0	0	-	(18,000)	(18,228)	125.71%
10081	Expense - Transfer Station Tambellup	MOW	0	0	-	(80,100)	(57,429)	71.70%
10082	Expense - Transfer Station Broomehill	MOW	0	0	-	(80,100)	(57,435)	71.70%
10090	Expense - Asset Depreciation	MFA	0	0	-	(4,000)	(3,244)	81.10%
			75,000	73,907	98.54%	(281,200)	(213,086)	77.46%
Protection Of Environment								
10153	Revenue - Protection of the Environment	MOW	4,500	273	6.06%	0	0	-
10228	Expense - Drummuster	MOW	0	0	-	(4,500)	0	0.00%
			4,500	273	6.06%	(4,500)	0	0.00%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Town Planning & Regional Development								
10301	Revenue - Town Planning	CEO	10,000	10,472	104.72%	0	0	-
10376	Expense - Town Planning	CEO	0	0	-	(113,800)	(44,435)	56.53%
			10,000	10,472	104.72%	(113,800)	(44,435)	56.53%
Other Community Amenities								
10451	Revenue - Other Community Amenities	MFA	10,000	3,635	36.35%	0	0	-
10526	Expense - Tambellup Cemetery	MOW	0	0	-	(65,400)	(26,893)	41.25%
10527	Expense - Broomehill Cemetery	MOW	0	0	-	(35,700)	(27,157)	94.63%
10528	Expense - Pindellup Cemetery	MOW	0	0	-	(1,800)	0	0.00%
10550	Expense - Asset Depreciation	MFA	0	0	-	(2,100)	(1,556)	74.08%
			10,000	3,635	36.35%	(105,000)	(55,606)	56.86%
Public Conveniences								
10625	Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	-	(11,200)	(8,046)	71.84%
10626	Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	-	(32,800)	(25,459)	77.62%
10627	Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	-	(21,200)	(11,468)	54.10%
10630	Expense - Asset Depreciation	MFA	0	0	-	(3,800)	(3,456)	90.96%
			0	0	-	(69,000)	(48,429)	70.19%
	TOTAL COMMUNITY AMENITIES		99,500	88,287	88.73%	(573,500)	(361,556)	68.87%
RECREATION & CULTURE								
Public Halls & Civic Centres								
11001	Revenue - Broomehill Hall	MFA	500	735	146.90%	0	0	-
11002	Revenue - Broomehill Recreation Complex	MFA	157,500	0	0.00%	0	0	-
11005	Revenue - Tambellup Hall	MFA	103,000	1,259	1.22%	0	0	-
11007	Revenue - Tambellup Pavilion	MFA	20,000	8,155	40.77%	0	0	-
11076	Expense - Broomehill Hall	MOW	0	0	-	(22,100)	(17,464)	79.02%
11077	Expense - Broomehill Recreation Complex	MOW	0	0	-	(35,900)	(19,224)	53.55%
11078	Expense - Broomehill RSL Hall	MOW	0	0	-	(4,900)	(1,756)	35.83%
11080	Expense - Tambellup Hall	MOW	0	0	-	(30,400)	(23,422)	77.05%
11081	Expense - Tambellup RSL Hall	MOW	0	0	-	(1,100)	(1,033)	93.91%
11082	Expense - Former Tambellup Bowling Club	MOW	0	0	-	(800)	(892)	111.47%
11241	Expense - Tambellup Pavilion	MOW	0	0	-	(90,100)	(90,655)	103.25%
11190	Expense - Asset Depreciation	MFA	0	0	-	(139,600)	(116,096)	83.16%
			281,000	10,148	3.61%	(324,900)	(270,542)	83.86%
Other Recreation & Sport								
11151	Revenue - Other Recreation & Sport	MFA	135,000	974	0.72%	0	0	-
11224	Expense - Other Parks, Gardens & Reserves	MOW	0	0	-	(67,600)	(46,447)	80.78%
11225	Expense - Parks, Gardens & Reserves	MOW	0	0	-	(663,100)	(547,579)	76.57%
11248	Expense - Water Supplies	MOW	0	0	-	(22,500)	(14,293)	63.52%
11270	Expense - Asset Depreciation	MFA	0	0	-	(132,600)	(93,765)	70.71%
			135,000	974	0.72%	(885,800)	(702,084)	75.68%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Libraries								
11301	Revenue - Broomehill Library	MFA	100	5	5.46%	0	0	-
11302	Revenue - Tambellup Library & CRC	MFA	4,000	3,944	-	0	0	-
11376	Expense - Broomehill Library	MFA	0	0	-	(77,000)	(53,832)	72.06%
11377	Expense - Tambellup Library & CRC	MFA	0	0	-	(76,100)	(72,963)	98.47%
11390	Expense - Asset Depreciation	MFA	0	0	-	(10,500)	(8,766)	83.48%
			4,100	3,949	3948.99%	(163,600)	(135,561)	85.10%
Other Culture								
11451	Revenue - Other Culture	SSPO	0	0	-	0	0	-
11526	Expense - Broomehill Museum	MOW	0	0	-	(15,400)	(15,196)	180.91%
11527	Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	-	(3,300)	(3,066)	92.91%
11528	Expense - Heritage Trail	SSPO	0	0	-	(22,500)	(7,150)	31.78%
11529	Expense - Toolbrunup School	MOW	0	0	-	(700)	(513)	73.21%
11531	Expense - Other Culture	SSPO	0	0	-	(15,000)	(14,573)	97.15%
11550	Expense - Asset Depreciation	MFA	0	0	-	(5,500)	(6,476)	117.74%
			0	0	0.00%	(62,400)	(46,973)	84.79%
TOTAL RECREATION & CULTURE			420,100	15,071	3.62%	(1,436,700)	(1,155,160)	78.85%
TRANSPORT								
Road Construction								
12001	Revenue - Grants Roads to Recovery	MOW	853,300	0	0.00%	0	0	-
12004	Revenue - Grants Regional Road Group	MOW	806,000	444,286	55.12%	0	0	-
12007	Revenue - Local Roads & Community Infrastructure Program	MOW	662,700	0	0.00%	0	0	-
			2,322,000	444,286	19.13%	0	0	-
Streets, Roads, Bridges & Depot Maintenance								
12156	Revenue - Grants Other	SSPO	100,000	100,000	100.00%	0	0	-
12159	Revenue - Direct Grant	MFA	197,600	197,617	107.40%	0	0	-
12160	Revenue - Profit on Sale of Assets	MFA	5,500	63,153	1148.24%	0	0	-
12162	Revenue - Other Road Maintenance (No GST)	MFA	12,000	1,725	14.38%	0	0	-
12226	Expense - Road Maintenance	MOW	0	0	-	(976,800)	(865,829)	88.64%
12228	Expense - RAMM Road Inventory	MFA	0	0	-	(30,000)	(12,253)	40.84%
12250	Expense - Maintenance Other	MFA	0	0	-	(191,300)	(81,093)	42.48%
12251	Expense - Street Lighting	MFA	0	0	-	(35,000)	(25,045)	71.56%
12252	Expense - Tambellup Depot Maintenance	MOW	0	0	-	(48,400)	(49,356)	116.41%
12255	Expense - Broomehill Depot Maintenance	MOW	0	0	-	(18,400)	(10,640)	57.83%
12258	Expense - Asset Depreciation	MFA	0	0	-	(1,614,400)	(1,342,695)	83.17%
12259	Expense - Staff Housing Allocation	MFA	0	0	-	(46,000)	(34,766)	0.00%
12260	Expense - Gravel Pit Rehabilitation	MOW	0	0	-	(2,800)	(3,956)	141.30%
			315,100	362,495	120.23%	(2,963,100)	(2,425,633)	82.29%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Traffic Control								
12451	Revenue - Licensing	MFA	16,300	13,340	81.84%	0	0	-
12526	Expense - Licensing	MFA	0	0	-	(194,000)	(137,077)	71.10%
			16,300	13,340	81.84%	(194,000)	(137,077)	71.10%
	TOTAL TRANSPORT		2,653,400	820,122	31.07%	(3,157,100)	(2,562,710)	81.61%
ECONOMIC SERVICES								
Rural Services								
13076	Expense - Rural Services	MOW	0	0	-	(7,200)	(6,725)	448.31%
			0	0	-	(7,200)	(6,725)	448.31%
Tourism & Area Promotion								
13151	Revenue - Broomehill Caravan Park	MFA	103,000	70,371	77.33%	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	49	9.89%	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	976,000	0	0.00%	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	-	(112,800)	(88,706)	78.64%
13229	Expense - Great Southern Treasures	CEO	0	0	-	(16,000)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	-	(89,500)	(60,800)	68.16%
13233	Expense - Tambellup Caravan Park	CEO	0	0	-	(20,000)	(6,169)	30.84%
13250	Expense - Asset Depreciation	MFA	0	0	-	(16,300)	(12,480)	76.56%
			1,079,500	70,420	7.48%	(254,600)	(181,155)	71.24%
Building Control								
13301	Revenue - Building Services	MFA	4,000	3,584	238.96%	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	500	192	38.35%	0	0	-
13303	Revenue - Building Services Levy	MFA	2,000	2,108	210.85%	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	53	53.00%	0	0	-
13376	Expense - Building Services	CEO	0	0	-	(42,300)	(22,848)	54.14%
13377	Expense - Construction Training Fund Levy	MFA	0	0	-	(500)	0	0.00%
13378	Expense - Building Services Levy	MFA	0	0	-	(2,000)	(1,273)	127.30%
			6,600	5,938	191.54%	(44,800)	(24,121)	55.20%
Other Economic Services								
13451	Revenue - Other Economic Services	MFA	33,800	42,966	127.12%	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	-	(52,200)	(77,230)	147.95%
13528	Expense - Railway Building	MOW	0	0	-	(9,300)	(5,914)	63.59%
13529	Expense - Community Bank	MOW	0	0	-	(8,300)	(3,458)	41.67%
13550	Expense - Asset Depreciation	MFA	0	0	-	(9,200)	(7,501)	81.54%
			33,800	42,966	127.12%	(79,000)	(94,104)	119.12%
	TOTAL ECONOMIC SERVICES		1,119,900	119,324	12.20%	(385,600)	(306,105)	80.87%
OTHER PROPERTY & SERVICES								
Private Works								
14001	Revenue - Private Works	MFA	6,000	3,583	59.72%	0	0	-
14051	Expense - Private Works	MOW	0	0	-	(5,300)	(4,900)	92.45%
			6,000	3,583	59.72%	(5,300)	(4,900)	92.45%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
Public Works Overheads								
14101	Revenue - Public Works Overheads No GST	MFA	2,000	0	0.00%	0	0	-
14151	Expense - Public Works Overhead	MOW	0	0	-	(894,600)	(686,300)	76.83%
14152	Expense - Unallocated Wages	MOW	0	0	-	0	0	#DIV/0!
14153	Expense - Occ Health & Safety	MOW	0	0	-	(27,500)	(16,860)	74.93%
14154	Expense - Works Training	MOW	0	0	-	(30,500)	(17,081)	45.55%
14200	Expense - PWO Allocated	MFA	0	0	-	952,600	742,811	77.92%
			2,000	0	0.00%	0	22,569	0.00%
Plant Operation Costs								
14250	Revenue - Plant Operation	MFA	35,000	25,172	71.92%	0	0	-
14251	Expense - Plant Operation	MOW	0	0	-	(568,300)	(473,213)	83.28%
14300	Expense - Plant Operation Allocated	MFA	0	0	-	568,300	430,297	75.73%
14301	Expense - Plant Depreciation Recovered	MFA	0	0	-	0	187,859	-
			35,000	25,172	71.92%	0	144,943	-
Salaries & Wages								
14551	Expense - Gross Wages & Salaries	CEO	0	0	-	(2,372,200)	(1,779,426)	75.01%
14600	Expense - Wages & Salaries Allocated	CEO	0	0	-	2,372,200	1,779,426	75.01%
			0	0	-	0	0	-
Unclassified								
14753	Expense - Unclassified	CEO	0	0	-	(50,000)	(14,207)	28.41%
14756	Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	-	(5,000)	(4,800)	96.00%
14759	Expense - 50 Norrish Street, Tambellup	MOW	0	0	-	(28,200)	(26,050)	122.88%
			45,000	0	0.00%	(83,200)	(45,057)	59.13%
Workers Compensation								
14800	Revenue - Workers Compensation	MFA	50,000	47,879	159.60%	0	0	-
14851	Expense - Workers Compensation	MFA	0	0	-	(50,000)	(48,968)	163.23%
			50,000	47,879	159.60%	(50,000)	(48,968)	163.23%
TOTAL OTHER PROPERTY & SERVICES			138,000	76,634	104.98%	(138,500)	68,587	-61.51%
TOTAL OPERATING REVENUE / (EXPENSE)			8,213,400	4,662,482	59.62%	(7,408,700)	(5,427,583)	74.78%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

9: CAPITAL REVENUE AND EXPENDITURE

	Resp Officer	Class	REVENUE			EXPENSE			COMMENT	
			Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%		
GOVERNANCE										
CAP152	Bhill Admin Building - enclose carport/install roller doors	MOW	BS	0	0	-	(30,000)	(17,470)	58.23%	Building Reserve
CAP176	Tamb Admin Building - replace carpet throughout	MOW	BS	0	0	-	(20,000)	(17,800)	89.00%	
Plant Replacement										
04353	Ford Everest Wagon - BHT150	MOW	P&E	45,000	47,273	105.05%	(60,000)	(66,251)	110.42%	Plant Reserve
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	46,364	115.91%	(55,000)	(56,665)	103.03%	Plant Reserve
Total				85,000	93,636	110.16%	(165,000)	(158,187)	95.87%	
LAW, ORDER & PUBLIC SAFETY										
CAP187	Fast Fill Fire Unit - fire brigades (LGGS funding rec'd)	CEO	P&E	0	0	-	(9,300)	(9,275)	99.73%	
05351	Ford Ranger dual cab - Ranger Services	MOW	P&E	0	0	-	(60,000)	0	0.00%	Plant Reserve
Total				0	0	-	(9,300)	(9,275)	99.73%	
EDUCATION & WELFARE										
LR301	Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	0	-	(150,000)	(41,750)	27.83%	LRCIP3 \$100k
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	0	-	(20,000)	0	0.00%	LRCIP3 \$20k
Total				0	0	-	(170,000)	(41,750)	24.56%	
HOUSING										
CAP168	Lavieville Lodge - Unit 3 renovation	MOW	BNS	0	0	-	(30,000)	(30,160)	100.53%	Reserve - carry over from 22/23
Total				0	0	-	(30,000)	(30,160)	100.53%	
COMMUNITY AMENITIES										
CAP177	Tambellup Cemetery - seating, bollards, parking	MOW	I-O	0	0	-	(15,000)	(6,000)	40.00%	
Total				0	0	-	(15,000)	(6,000)	40.00%	
RECREATION & CULTURE										
CAP178	Broomehill Hall - repair internal cracks	MOW	BS	0	0	-	(30,000)	(19,500)	65.00%	
CAP179	Broomehill Hall - improve accoustics	MOW	BS	0	0	-	(10,000)	0	0.00%	
LR401	Tambellup Hall - roof	MOW	BS	0	0	-	(150,000)	(59,415)	39.61%	LRCIP4 \$100K
CAP172	Broomehill Rec Complex - landscaping new spectator area	MOW	I-P	0	0	-	(10,000)	0	0.00%	carry over from 22/23
LR402	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	-	(160,000)	(3,613)	2.26%	LRCIP4 \$150K
CAP189	Broomehill Rec Complex - contrib to Bowling Green resurfacing	MOW	I-P	0	0	-	(25,000)	0	0.00%	
CAP180	Tambellup Pavilion - solar panels	CEO	P&E	0	0	-	(33,000)	(2,836)	8.60%	FRWF \$15k
CAP181	Diprose Park - replace playground/exercise equipment	MOW	I-P	0	0	-	(20,000)	0	0.00%	
LR403	Gordon River facilities	MOW	I-P	0	0	-	(160,000)	0	0.00%	LRCIP4 \$100K
Total				0	0	-	(598,000)	(85,365)	14.28%	
TRANSPORT										
CAP170	Tambellup Depot workshop - oil store	MOW	BS	0	0	-	(25,000)	0	0.00%	carry over from 22/23
CAP174	Fuel Management System - Bhill & Tamb depot's	MOW	P&E	0	0	-	(20,000)	(21,999)	109.99%	carry over from 22/23
Plant Replacement										
12300	Mack Truck - trade for prime mover - BHT125	MOW	P&E	100,000	100,000	100.00%	(285,000)	(285,000)	100.00%	Tender awarded 21/22
12300	Caterpillar 12M Grader - 1TA	MOW	P&E	125,000	206,000	164.80%	(360,000)	(437,241)	121.46%	Plant Reserve
12300	Isuzu FRR600 truck - BH000	MOW	P&E	30,000	0	0.00%	(125,000)	0	0.00%	Plant Reserve
12300	Small ride-on mower	MOW	P&E	0	0	-	(10,000)	(8,000)	80.00%	Plant Reserve

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

		Resp Officer	Class	REVENUE			EXPENSE			COMMENT
				Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
9: CAPITAL REVENUE AND EXPENDITURE										
12300	Plant trailer with electric brakes, winch	MOW	P&E	0	0	-	(10,000)	0	0.00%	Plant Reserve
12300	Ford Ranger Wildtrak with canopy - BHT152 (MOW)	MOW	P&E	37,000	48,182	130.22%	(52,000)	(57,277)	110.15%	Plant Reserve
12300	Ford Ranger Wildtrak - BHT153 (WS)	MOW	P&E	37,000	48,182	130.22%	(52,000)	(53,641)	103.16%	Plant Reserve
12300	Ford Ranger dual cab - BHT157	MOW	P&E	30,000	0	0.00%	(45,000)	0	0.00%	Plant Reserve
12300	Ford Ranger dual cab - BHT158	MOW	P&E	35,000	0	0.00%	(50,000)	0	0.00%	Plant Reserve
12300	Ford Ranger extra cab - BHT156	MOW	P&E	35,000	35,455	101.30%	(50,000)	(48,892)	97.78%	Plant Reserve
12300	Ford Ranger dual cab - BHT159	MOW	P&E	30,000	35,455	118.18%	(45,000)	(45,484)	101.08%	Plant Reserve
12300	Ford Ranger extra cab - BHT154	MOW	P&E	35,000	0	0.00%	(50,000)	0	0.00%	Plant Reserve
12161	Isuzu Jetpatcher	MOW	P&E	80,000	0	0.00%	0	0	-	Plant Reserve
Townscape										
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	0	-	(75,000)	0	0.00%	
CAP127	Streetscape - Broomehill (paving in Museum grounds, west to India St)	MOW	I-F	0	0	-	(50,000)	(38,666)	77.33%	
CAP182	Footpaths - Journal St (Annice to India northern side)	MOW	I-F	0	0	-	(13,500)	(14,091)	104.38%	
CAP183	Footpaths - Crawford Street (GS Hwy to Saggars St)	MOW	I-F	0	0	-	(12,500)	(8,139)	65.12%	
CAP184	Footpaths - Saggars Street (Tamb West Rd to Crawford St)	MOW	I-F	0	0	-	(10,500)	(7,239)	68.95%	
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	-	(400,000)	(20,528)	5.13%	LRCIP4 \$345,300
CAP188	Parking - Broomehill Information Bay and Complex	MOW	I-R	0	0	-	(15,000)	0	0.00%	
Road Construction - Regional Road Group										
RG64	Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	0	-	(188,500)	(205,923)	109.24%	Carry over from 22/23
RG66	Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	-	(150,000)	(42,712)	28.47%	
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	-	(150,000)	(56,585)	37.72%	
RG68	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	-	(225,000)	(240,690)	106.97%	
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	-	(400,000)	(129,754)	32.44%	
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	-	(150,000)	(84,897)	56.60%	
Road Construction - Roads to Recovery										
RR29	Chillicup Rd - seal Brassey to Morgan Rd	MOW	I-R	0	0	-	(289,100)	(255,046)	88.22%	
RR30	Nelson Road - seal (McGuire to Chillicup)	MOW	I-R	0	0	-	(25,000)	(23,705)	94.82%	
RR31	Crawford Street - reseal (both east & west)	MOW	I-R	0	0	-	(25,000)	(27,428)	109.71%	
RR32	Bridge/Donald Street - construct & seal	MOW	I-R	0	0	-	(65,000)	(76,958)	118.40%	
Local Roads & Community Infrastructure Program - Phase 2										
LR1	Nymbup Road - repair & extend culverts	MOW	I-R	0	0	-	(20,000)	0	0.00%	
LR14	Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	0	-	(150,000)	(82,346)	54.90%	
	Add back Job Depreciation		I-R	0	0	-	116,900	52,731	45.11%	
			Total	574,000	473,273	-	(3,476,200)	(2,219,511)	63.85%	
ECONOMIC SERVICES										
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	-	(41,000)	(17,779)	43.36%	LRCIP3
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	-	(10,000)	0	0.00%	
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	-	(276,000)	0	0.00%	Tamb Cropping Group
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	-	(550,000)	(14,296)	2.60%	LRCIP3
LR311	Tambellup Caravan Park - building upgrades	CEO	BS	0	0	-	(150,000)	0	0.00%	LRCIP3
			Total	0	0	-	(1,027,000)	(32,075)	3.12%	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2024

9: CAPITAL REVENUE AND EXPENDITURE

OTHER PROPERTY & SERVICES

CAP186 61 Garrity Street - landscaping

TOTAL

BUILDINGS - NON SPECIALISED

BUILDINGS - SPECIALISED

PLANT & EQUIPMENT

INFRASTRUCTURE - ROADS

INFRASTRUCTURE - FOOTPATHS

INFRASTRUCTURE - PARKS & OVALS

INFRASTRUCTURE - OTHER

RESERVE TRANSFERS from / (to)

Leave Reserve

Plant Replacement Reserve

Building Reserve

Computer Reserve

Tambellup Recreation Ground & Pavilion Reserve

Broomehill Recreation Complex Reserve

Building Maintenance Reserve

Sandalwood Villas Reserve

Broomehill Synthetic Bowling Green Replacement Reserve

Refuse Sites Post Closure Management Reserve

Lavieville Lodge Reserve

Townscape Plan Implementation Reserve

Tambellup Bowling Green Replacement Reserve

Tourism and Economic Development Reserve

Energy Efficiency Reserve

Parks & Playgrounds Reserve

LOANS

00122 Loan Repayments

TOTAL CAPITAL

Resp Officer	Class	REVENUE			EXPENSE			COMMENT
		Revised Budget	YTD Actual	%	Revised Budget	YTD Actual	%	
	MOW	0	0	-	(10,000)	(3,895)	38.95%	
	Total	<u>0</u>	<u>0</u>	-	<u>(10,000)</u>	<u>(3,895)</u>	38.95%	
	TOTAL	<u>659,000</u>	<u>566,909</u>	-	<u>(5,560,500)</u>	<u>(2,586,217)</u>	46.51%	
	BNS	0	0		(30,000)	(30,160)	100.53%	
	BS	0	0		(882,000)	(173,715)	19.70%	
	P&E	659,000	566,909		(1,371,300)	(1,092,562)	79.67%	
	I-R	0	0		(1,735,700)	(1,173,312)	67.60%	
	I-F	0	0		(161,500)	(68,135)	42.19%	
	I-P	0	0		(385,000)	(7,508)	1.95%	
	I-O	0	0		(995,000)	(40,824)	4.10%	
		<u>659,000</u>	<u>566,909</u>		<u>(5,560,500)</u>	<u>(2,586,217)</u>	46.51%	
	MFA	107,500	0	0.00%	(54,000)	(3,381)	6.26%	
	MFA	465,000	0	0.00%	(468,900)	(11,368)	2.42%	
	MFA	50,000	0	0.00%	(30,000)	(29,293)	97.64%	
	MFA	0	0	#DIV/0!	(7,500)	(2,431)	-	
	MFA	0	0	#DIV/0!	(8,000)	(3,005)	-	
	MFA	0	0	#DIV/0!	(58,600)	(5,059)	-	
	MFA	0	0	#DIV/0!	(3,300)	(3,373)	-	
	MFA	0	0	#DIV/0!	(15,100)	(5,119)	-	
	MFA	0	0	#DIV/0!	(12,800)	(4,194)	-	
	MFA	0	0	#DIV/0!	(12,000)	(1,952)	-	
	MFA	30,000	0	0.00%	(14,200)	(4,186)	29.48%	
	MFA	0	0	#DIV/0!	(9,800)	(9,767)	-	
	MFA	0	0	#DIV/0!	(9,500)	(1,883)	-	
	MFA	0	0	#DIV/0!	(20,500)	(591)	-	
	MFA	0	0	#DIV/0!	(20,000)	0	-	
	MFA	0	0	#DIV/0!	(20,000)	0	-	
		<u>652,500</u>	<u>0</u>	0.00%	<u>(764,200)</u>	<u>(85,601)</u>	11.20%	
	MFA	0	0		(110,700)	(79,617)		
		<u>0</u>	<u>0</u>		<u>(110,700)</u>	<u>(79,617)</u>		
	TOTAL CAPITAL	<u>1,311,500</u>	<u>566,909</u>		<u>(6,435,400)</u>	<u>(2,751,435)</u>		