

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2025

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

	Note	Revised Budget 2024/25	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		3,057,100	3,057,100	3,065,236	8,136	0.3%	
Grants, Subsidies and Contributions		748,800	694,330	658,307	(36,023)	(5.5%)	
Fees and Charges		516,400	441,457	413,863	(27,594)	(6.7%)	
Interest Earnings		125,800	71,240	65,686	(5,554)	(8.5%)	
Other Revenue		342,900	304,681	302,355	(2,326)	(0.8%)	
Profit on Asset Disposal		13,700	13,700	8,549	(5,151)	(60.3%)	
		4,804,700	4,582,508	4,513,996	(68,512)	(81.6%)	
Expenditure from Operating Activities							
Employee Costs		(2,760,900)	(2,316,317)	(2,041,916)	274,401	13.4%	▼
Materials and Contracts		(2,728,700)	(2,260,580)	(1,720,262)	540,318	31.4%	▼
Utilities Charges		(273,700)	(227,930)	(187,160)	40,770	21.8%	▼
Depreciation (Non-Current Assets)		(2,112,900)	(1,760,580)	(1,836,609)	(76,029)	(4.1%)	
Interest Expenses		(58,400)	(55,270)	(51,250)	4,020	7.8%	
Insurance Expenses		(213,900)	(213,310)	(208,443)	4,867	2.3%	
Other Expenditure		(108,700)	(83,670)	(85,084)	(1,414)	(1.7%)	
Loss on Asset Disposal		(144,700)	(144,700)	(11,147)	133,553	1198.1%	▼
		(8,401,900)	(7,062,357)	(6,141,871)	786,933	15.0%	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,112,900	1,760,580	1,836,609	76,029	4.1%	
(Profit)/Loss on Asset Disposal		131,000	131,000	2,598	(128,402)	(4941.4%)	▲
Amount attributable to operating activities		(1,353,300)	(588,269)	211,332	666,049	378.4%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	2,677,400	908,464	409,436	(499,028)	(121.9%)	▼
Proceeds from Disposal of Assets	9	471,000	471,000	151,818	(319,182)	(210.2%)	▼
		3,148,400	1,379,464	561,255	(818,209)	(332.1%)	
Outflows from investing activities							
Payments for property, plant and equipment	9	(1,999,000)	(1,702,324)	(964,020)	738,304	76.6%	▼
Payments for construction of infrastructure	9	(2,977,900)	(2,560,953)	(1,159,463)	1,401,490	120.9%	▼
		(4,976,900)	(4,263,277)	(2,123,483)	2,139,794	197.5%	
Amount attributable to investing activities		(1,828,500)	(2,883,813)	(1,562,229)	1,321,584	(134.7%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	1,072,000	0	110,000	110,000	100.0%	▲
		1,072,000	0	110,000	110,000	100.0%	
Outflows from financing activities							
Repayment of Debentures		(113,900)	(25,000)	(82,168)	(57,168)	(69.6%)	▲
Transfer to Reserves	6	(724,000)	(51,250)	(61,170)	(9,920)	(16.2%)	
		(837,900)	(76,250)	(143,339)	(67,089)	(85.8%)	
Amount attributable to financing activities		234,100	(76,250)	(33,339)	42,911	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,947,700	2,980,000	2,947,712.91	(32,287)	(1.1%)	
Amount attributable to operating activities		(1,353,300)	(588,269)	211,332	799,601	378.4%	▲
Amount attributable to investing activities		(1,828,500)	(2,883,813)	(1,562,229)	1,321,584	(84.6%)	
Amount attributable to financing activities		234,100	(76,250)	(33,339)	42,911	(128.7%)	
Surplus or deficit at the end of the reporting period	1	0	(568,332)	1,563,478	2,131,810	136.4%	▲

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2025

	Actual 2024/25	30 June 2024
CURRENT ASSETS		
Cash and cash equivalents	4,554,739	5,734,811
Trade and other receivables	367,487	633,814
Inventories	22,825	33,017
TOTAL CURRENT ASSETS	4,945,051	6,401,641
NON-CURRENT ASSETS		
Trade and other receivables	51,552	51,552
Other financial assets	83,171	83,171
Inventories	162,000	162,000
Property, plant and equipment	19,977,432	19,866,307
Infrastructure	137,050,117	137,028,785
TOTAL NON-CURRENT ASSETS	157,324,273	157,191,815
TOTAL ASSETS	162,269,324	163,593,456
CURRENT LIABILITIES		
Trade and other payables	484,871	469,913
Other liabilities	509,924	548,406
Borrowings	31,734	113,902
Employee related provisions	389,333	389,333
TOTAL CURRENT LIABILITIES	1,415,862	1,521,555
NON-CURRENT LIABILITIES		
Borrowings	1,457,645	1,457,645
Employee related provisions	40,881	40,881
TOTAL NON-CURRENT LIABILITIES	1,498,525	1,498,525
TOTAL LIABILITIES	2,914,387	3,020,080
NET ASSETS	159,354,937	160,573,376
EQUITY		
Retained Surplus	42,451,389	43,620,999
Reserve accounts	2,386,779	2,435,609
Revaluation surplus	114,516,768	114,516,768
TOTAL EQUITY	159,354,937	160,573,376

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 April 2025

1: NET CURRENT FUNDING POSTION

	Note	Actual 2024/25	C/fwd Budget 30 June 2024	C/fwd 1 July 2024
		\$	\$	\$
Current Assets				
Cash and cash equivalents		2,167,960	3,299,200	3,299,202
Other financial assets - Reserves	6	2,386,779	2,435,600	2,435,609
Receivables - Rates and Rubbish	4	327,721	305,300	297,715
Receivables - Sundry debtors	4	39,766	343,500	336,099
Receivables - Other		0	0	0
Inventories		22,825	35,500	33,017
		<u>4,945,051</u>	<u>6,419,100</u>	<u>6,401,641</u>
Less: Current Liabilities				
Payables		(484,871)	(454,200)	(469,913)
Contract Liabilities - LRCIP		(489,473)	(521,300)	(521,309)
Contract Liabilities - Other Grants & Contributions		(20,451)	(28,000)	(27,097)
Borrowings - current		(31,734)	(113,900)	(113,902)
Employee related provisions		<u>(389,333)</u>	<u>(393,500)</u>	<u>(389,333)</u>
		<u>(1,415,862)</u>	<u>(1,510,900)</u>	<u>(1,521,555)</u>
Less: Cash Restricted - Reserves	6	(2,386,779)	(2,435,600)	(2,435,609)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		31,734	113,900	113,902
- employee benefit provisions		<u>389,333</u>	<u>393,500</u>	<u>389,333</u>
		<u>(1,965,712)</u>	<u>(1,928,200)</u>	<u>(1,932,373)</u>
Net Current Funding Position		<u>1,563,478</u>	<u>2,980,000</u>	<u>2,947,713</u>

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 2025

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 2024/25 year is \$10,000 or 10% whichever is greater.

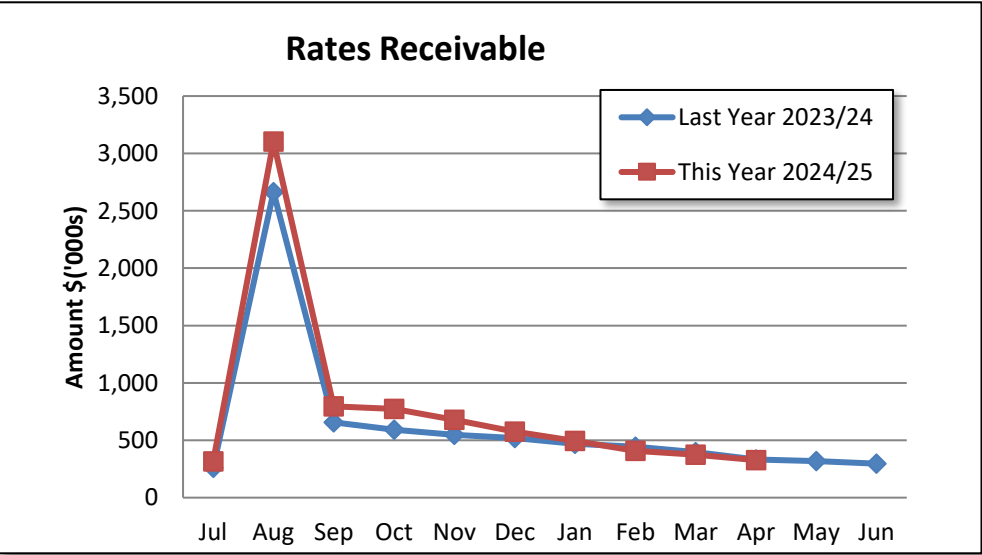
Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
EXPENDITURE				
Employee Costs Employee costs are lower than expected due to staff turnover in both Admin and works, and two new positions not yet filled	274,401	13%		x
Materials and Contracts External contractors and consultancy costs are lower than budgeted for this time of year. As projects and planned work progresses expense will come more in line with budget.	540,318	31%	x	
Administration costs are lower than anticipated, and work proposed to be completed with external contractors will be carried over into the next year for completion.				x
Loss on Asset Disposal Profit and losses on disposal of assets are posted when items of plant and equipment are traded. This is an adjustment for depreciation, and is affected by the timing of changeover of assets.	133,553	1198%	x	
Other Expenditure Timing for the remittance of ESL is sooner than anticipated when allocating monthly budgets.	(1,414)	-2%	x	
INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions Progress claims are submitted to Main Roads WA as the projects progress. Final claims for 2023/24 carry over projects are still to be submitted. A draw down from LRCI funds held will be processed as the projects get underway.	(499,028)	-122%	x	
Proceeds from Disposal of Assets The variance arises from the timing of changeover of plant and equipment.	(319,182)	-210%	x	
Payments for property, plant and equipment Progress payments have been paid for the Tambellup Caravan Park cabins and a civil siteworks. Plant changeovers are ongoing.	738,304	77%	x	
Payments for construction of infrastructure The road construction program is underway with all reseals scheduled for May 2025.	1,401,490	121%	x	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

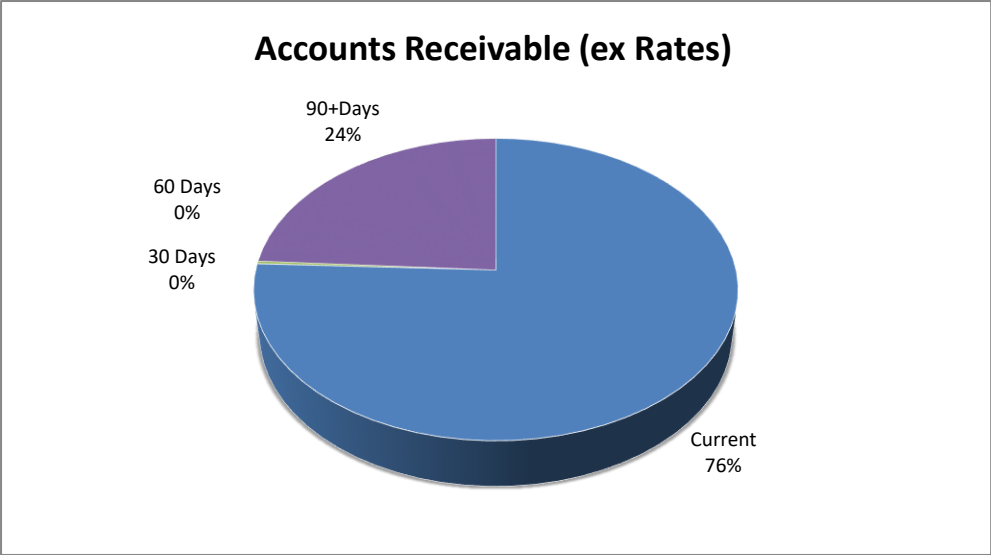
4: RECEIVABLES

Rates & Rubbish	Actual 2024/25	c/fwd 1 July 2024
	\$	\$
Opening Arrears Previous Years	297,715	277,387
Rates & Charges Levied this year	3,248,188	3,127,771
Less Collections to date	(3,218,182)	(3,107,444)
Equals Current Outstanding	327,721	297,715
Net Rates Collectable	327,721	297,715
% Collected	90.76%	91.26%



Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	17,426	15	105	9,558
Pensioner Rebates	881			
Emergency Services Levy	11,782			
	30,088	15	105	9,558
Total Outstanding				39,766

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

5: GRANTS AND CONTRIBUTIONS

	Budget 2024/25	YTD Actual	%
Operating Grants & Contributions			
Governance	9,000	-	0%
General purpose funding	127,000	95,169	75%
Law, Order and Public Safety	93,500	71,274	76%
Health	19,800	13,539	68%
Recreation and culture	22,500	906	4%
Transport	477,000	477,419	100%
Economic services	-	-	
Other property and services	-	-	
	748,800	658,307	88%
Capital Grants & Contributions			
Law, order, public safety	-	-	#DIV/0!
Education and welfare	78,300	4,328	6%
Recreation and culture	43,600	273	1%
Transport	1,884,500	379,844	20%
Economic services	671,000	24,991	4%
Other property and services	-	-	
	2,677,400	409,436	15%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

13.1.1 Financial Report April 2025

6: RESERVE ACCOUNTS

	Budget 2024/25				Actual 2024/25			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	To	From	Balance	Balance	To	From	Balance
Leave Reserve	85,078	54,000	(75,900)	63,178	85,078	2,135	0	87,213
Plant Reserve	407,183	453,500	(623,000)	237,683	407,183	10,228	0	417,411
Building Reserve	716,222	35,000	0	751,222	716,222	17,996	0	734,218
Information Technology Reserve	68,517	7,800	0	76,317	68,517	1,719	0	70,236
Tambellup Rec Ground & Pavilion Reserve	83,655	8,500	0	92,155	83,655	2,098	0	85,754
Broomehill Rec Complex Reserve	185,881	18,000	0	203,881	185,881	4,667	0	190,548
Building Maintenance Reserve	88,236	4,000	0	92,236	88,236	2,214	0	90,450
Sandalwood Villas Reserve	143,943	16,000	0	159,943	143,943	3,615	0	147,558
Bhill Synthetic Bowling Green Reserve	118,311	15,000	(110,000)	23,311	118,311	2,973	(110,000)	11,284
Refuse Sites Post Closure Management Reserve	60,964	12,300	0	73,264	60,964	1,529	0	62,493
Lavieville Lodge Reserve	89,444	14,900	0	104,344	89,444	2,245	0	91,688
Townscape Plan Implementation Reserve	255,871	11,600	0	267,471	255,871	6,429	0	262,300
Tambellup Synthetic Bowling Green Reserve	56,815	9,700	0	66,515	56,815	1,425	0	58,241
Tourism & Economic Development Reserve	35,488	20,700	0	56,188	35,488	893	0	36,381
Energy Efficiency Reserve	20,000	21,500	0	41,500	20,000	502	0	20,502
Parks & Playgrounds Reserve	20,000	21,500	0	41,500	20,000	502	0	20,502
	2,435,608	724,000	(808,900)	2,350,708	2,435,609	61,170	(110,000)	2,386,779

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 2025

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 2025

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 2025

8: OPERATING REVENUE AND EXPENDITURE

GENERAL PURPOSE FUNDING

Rate Revenue

	Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
03001 Revenue - Rate Income	MFA	3,119,100	3,119,100	3,117,543	99.95%	0	0	0	-
03002 Revenue - Rates Ex Gratia	MFA	94,000	94,000	94,166	100.18%	0	0	0	-
03005 Discount - Rates	MFA	(125,000)	(125,000)	(123,576)	98.86%	0	0	0	-
03011 Revenue - Admin Fee - Instalments	MFA	1,500	1,500	1,500	100.00%	0	0	0	-
03012 Revenue - Rates Penalty Interest	MFA	18,000	15,000	2,344	13.02%	0	0	0	-
03013 Revenue - Instalment Interest	MFA	3,500	3,500	3,272	93.49%	0	0	0	-
03014 Revenue - Interest on Deferred Rates	MFA	500	410	0	0.00%	0	0	0	-
03016 Revenue - Rate Enquiries	MFA	4,500	3,750	4,430	98.44%	0	0	0	-
03030 Revenue - Reimbursements	MFA	90,000	75,010	58,026	82.89%	0	0	0	-
03111 Expense - Rates Written Off	MFA	(31,000)	(31,000)	(22,897)	228.97%	0	0	0	-
03110 Expense - Rates General	MFA	0	0	0	-	(343,900)	(274,493)	(236,183)	76.41%
		3,175,100	3,156,270	3,134,808	98.73%	(343,900)	(274,493)	(236,183)	68.68%

General Purpose Funding

03229 Revenue - FAGS General Purpose	MFA	49,800	37,350	37,310	-	0	0	0	-
03230 Revenue - FAGS Local Roads	MFA	77,200	57,900	57,859	-	0	0	0	-
		127,000	95,250	95,169	-	0	0	0	-

Other General Purpose Funding

03239 Revenue - Other General Purpose	MFA	1,500	1,250	1,265	84.32%	0	0	0	-
03240 Revenue - Other General Purpose No GST	MFA	102,500	51,250	61,170	59.68%	0	0	0	-
03340 Expense - Other General Purpose Funding	MFA	0	0	0	-	(121,700)	(101,400)	(85,106)	71.40%
		104,000	52,500	62,435	60.03%	(121,700)	(101,400)	(85,106)	71.40%

TOTAL GENERAL PURPOSE FUNDING

		3,406,100	3,304,020	3,292,412	91.65%	(465,600)	(375,893)	(321,289)	75.01%
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GOVERNANCE

Members of Council

04001 Revenue - Members of Council	MFA	0	0	0	#DIV/0!	0	0	0	-
04101 Expense - Members of Council	MFA	0	0	0	-	(571,000)	(455,387)	(345,852)	67.34%
04102 Expense - Elections	CEO	0	0	0	-	0	0	0	#DIV/0!
04103 Expense - Tambellup Admin Building & Chambers	MOW	0	0	0	-	(58,700)	(49,645)	(59,029)	66.55%
04104 Expense - Audit	MFA	0	0	0	-	(50,000)	(49,998)	(175)	0.35%
04106 Expense - Broomehill Admin Building & Chambers	MOW	0	0	0	-	(30,100)	(25,310)	(38,158)	126.77%
		0	0	0	#DIV/0!	(709,800)	(580,340)	(443,215)	64.95%

Administration General

04201 Revenue - Administration General	MFA	0	0	83	#DIV/0!	0	0	0	-
04202 Revenue - Other Admin General	MFA	22,500	21,500	26,876	447.93%	0	0	0	-
04301 Expense - Administration General	MFA	0	0	0	-	(1,612,200)	(1,368,576)	(1,103,204)	70.04%
04330 Expense - Asset Depreciation	MFA	0	0	0	-	(52,700)	(43,900)	(45,801)	86.91%
04302 Expense - Administration Allocation	MFA	0	0	0	-	1,664,900	1,387,430	1,149,006	70.58%
		22,500	21,500	26,959	449.31%	0	(25,046)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
Amalgamation										
04105	Expense - Amalgamation	CEO	0	0	0	-	(30,000)	(20,000)	(38)	0.13%
			0	0	0	-	(30,000)	(20,000)	(38)	0.13%
Other Governance										
04119	Revenue - Broomehill Archive Repository	CEO	9,000	0	0	0.00%	0	0	0	-
04125	Expense - VROC	CEO	0	0	0	-	(25,000)	(24,999)	(600)	2.40%
04126	Expense - Strategic Resource Plan	MFA	0	0	0	-	0	0	0	0.00%
04130	Expense - Corporate Business Plan	SSPO	0	0	0	-	(5,000)	(4,160)	(3,875)	77.50%
04131	Expense - Workforce Plan	SSPO	0	0	0	-	(15,000)	(15,000)	(6,072)	24.29%
04132	Expense - Broomehill Archive Repository	MOW	0	0	0	-	(11,500)	(9,895)	(6,959)	60.51%
			9,000	0	0	0.00%	(65,500)	(63,054)	(26,822)	31.01%
TOTAL GOVERNANCE			31,500	21,500	26,959	179.72%	(805,300)	(688,440)	(470,073.64)	58.84%
LAW, ORDER & PUBLIC SAFETY										
Fire Prevention										
05001	Revenue - ESL Grant	MFA	53,500	53,500	55,265	88.00%	0	0	0	-
05020	Revenue - ESL Collected	MFA	82,000	82,000	80,307	97.94%	0	0	0	-
05021	Revenue - Other Fire Prevention	MFA	46,600	39,930	22,518	51.06%	0	0	0	-
05022	Revenue - ESL Administration Fees	MFA	4,000	4,000	4,000	100.00%	0	0	0	-
05024	Revenue - ESL Penalty Interest	MFA	1,300	1,080	(1,100)	-84.64%	0	0	0	-
05026	Revenue - Other Fire Prevention No GST	CEO	4,000	4,002	5,201	260.03%	0	0	0	-
05103	Expense - ESL Grant Clothing & Accessories	CESM	0	0	0	-	(10,000)	(9,996)	(13,624)	136.24%
05105	Expense - ESL Grant Maintenance Equipment	CESM	0	0	0	-	(10,000)	(9,996)	(5,493)	54.93%
05120	Expense - ESL Remitted	MFA	0	0	0	-	(82,000)	(61,500)	(74,073)	90.33%
05121	Expense - Fire Prevention Other	CEO	0	0	0	-	(93,800)	(83,480)	(82,342)	91.59%
05122	Expense - Fire Shed Tambellup	MOW	0	0	0	-	(600)	(580)	(434)	72.37%
05123	Expense - Community Emergency Services Manager	CEO	0	0	0	-	(20,000)	(16,665)	(13,481)	67.41%
05124	Expense - Jam Creek Rd Communications Tower	MOW	0	0	0	-	(800)	(710)	(686)	85.79%
05125	Expense - Fairfield Rd Communications Tower	MOW	0	0	0	-	(2,600)	(2,170)	(1,285)	49.43%
05126	Expense - Fire Shed Broomehill	MOW	0	0	0	-	(6,200)	(5,130)	(4,652)	75.03%
05127	Expense - Bushfire Risk Mitigation Coordinator	CEO	0	0	0	-	0	0	0	0.00%
05130	Expense - Asset Depreciation	MFA	0	0	0	-	(44,600)	(37,160)	(37,885)	84.94%
			191,400	184,512	166,190	84.70%	(270,600)	(227,387)	(233,955)	79.58%
Animal Control										
05202	Revenue - Animal Control (No GST)	MFA	4,400	3,680	4,488	132.01%	0	0	0	-
05203	Revenue - Cat Control (No GST)	MFA	500	410	520	104.00%	0	0	0	-
05301	Expense - Animal Control	CEO	0	0	0	-	(106,200)	(90,047)	(79,934)	80.26%
05320	Expense - Asset Depreciation	MFA	0	0	0	-	(6,200)	(5,160)	(5,069)	844.79%
			4,900	4,090	5,008	128.42%	(112,400)	(95,207)	(85,003)	84.83%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

13.1.1 Financial Report April 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
Other Law, Order & Public Safety										
05401	Revenue - Other Law, Order & Public Safety	CEO	0	0	0	#DIV/0!	0	0	0	
05402	Revenue - Vehicle Impounding	CEO	1,000	820	136	13.64%	0	820	0	
05451	Expense - Other Law, Order & Public Safety	MOW	0	0	0	-	0	0	(9)	#DIV/0!
05452	Expense - Volunteer Services Callouts	MOW	0	0	0	-	(1,000)	(820)	(496)	49.63%
05453	Expense - Vehicle Impounding	CEO	0	0	0	-	(500)	(410)	0	0.00%
			1,000	0	136	-	(1,500)	(410)	(505)	33.70%
TOTAL LAW, ORDER & PUBLIC SAFETY			197,300	189,422	171,335	85.20%	(384,500)	(323,004)	(319,463)	80.73%
HEALTH										
Maternal & Infant Health										
07001	Revenue - Health	MFA	21,800	17,510	13,539	676.94%	0	0	13,539	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	0	-	(9,700)	(8,130)	(7,884)	81.28%
07110	Expense - Asset Depreciation	MFA	0	0	0	-	(2,500)	(2,070)	(1,891)	75.62%
			21,800	17,510	13,539	676.94%	(12,200)	(10,200)	3,764	-30.85%
Health Inspection & Admin										
07121	Revenue - Health Inspection (No GST)	MFA	600	490	708	118.00%	0	0	0	-
07130	Expense - Health Inspection	CEO	0	0	0	-	(35,100)	(29,250)	(19,661)	56.66%
			600	490	1,137	189.51%	(35,100)	(29,250)	(19,232)	55.42%
Preventative Services - Pest Control										
07201	Revenue - Pest Control	MOW	0	0	0	#DIV/0!	0	0	0	-
07301	Expense - Pest Control	MOW	0	0	0	-	(33,600)	(28,974)	(23,146)	60.43%
			0	0	0	#DIV/0!	(33,600)	(28,974)	(23,146)	60.43%
TOTAL HEALTH			22,400	18,000	14,676	564.46%	(80,900)	(68,424)	(38,614)	45.32%
EDUCATION & WELFARE										
Other Education										
08001	Revenue - Education	MFA	300	300	0	0.00%	0	0	0	-
08101	Expense - Education	MFA	0	0	0	-	(4,300)	(4,300)	(4,300)	100.00%
08102	Expense - Broomehill Primary School	CEO	0	0	0	-	(1,000)	(1,000)	(40)	4.00%
08103	Expense - Tambellup Primary School	CEO	0	0	0	-	(1,300)	(1,300)	0	0.00%
			300	300	0	0.00%	(6,600)	(6,600)	(4,340)	65.76%
Other Welfare										
08201	Revenue - Other Welfare	SSPO	78,300	0	4,328	5.53%	0	0	0	-
08301	Expense - Other Welfare	CEO	0	0	0	-	(2,600)	(2,160)	(650)	25.00%
08303	Expense - Youth Services	SSPO	0	0	0	-	(25,000)	(20,830)	(17,235)	70.64%
08304	Expense - Tambellup Youth Centre	MOW	0	0	0	-	(2,400)	(2,020)	(650)	27.08%
			78,300	0	4,328	5.53%	(30,000)	(25,010)	(18,535)	63.04%
TOTAL EDUCATION & WELFARE			78,600	300	4,328	5.51%	(36,600)	(31,610)	(22,875)	63.54%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
HOUSING										
Staff Housing										
09106	Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	0	-	(9,700)	(8,290)	(7,069)	72.88%
09107	Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	0	-	(12,100)	(10,280)	(7,945)	65.66%
09108	Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	0	-	(12,900)	(10,990)	(7,184)	55.69%
09109	Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	0	-	(24,100)	(20,305)	(24,356)	101.06%
09110	Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	0	-	(16,200)	(13,810)	(10,644)	65.71%
09120	Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	0	-	(12,100)	(10,170)	(7,859)	64.95%
09300	Expense - Allocation of Housing Costs	MFA	0	0	0	-	87,100	72,580	65,057	74.69%
			0	0	0	0.00%	0	(1,265)	0	#DIV/0!
Other Housing										
09002	Revenue - Sandalwood Villas	MFA	52,000	43,330	46,980	90.35%	0	0	0	-
09003	Revenue - Lavieville Lodge	MFA	12,000	9,990	15,136	126.13%	0	0	0	-
09004	Revenue - Other Housing	MFA	99,000	82,500	83,102	83.94%	0	0	0	-
09007	Revenue - Holland Court	MFA	35,000	29,160	25,640	73.26%	0	0	0	-
09125	Expense - Sandalwood Villas	MOW	0	0	0	-	(61,800)	(52,510)	(43,963)	71.14%
09126	Expense - Lavieville Lodge	MOW	0	0	0	-	(41,100)	(34,590)	(32,012)	77.89%
09128	Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	0	-	(18,900)	(16,000)	(10,710)	56.67%
09129	Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(14,420)	(9,616)	56.23%
09131	Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(14,420)	(9,576)	56.00%
09132	Expense - Holland Court	MOW	0	0	0	-	(28,000)	(23,810)	(18,346)	65.52%
			198,000	164,980	170,857	86.29%	(184,000)	(155,750)	(124,223)	67.51%
TOTAL HOUSING			198,000	164,980	170,857	86.29%	(184,000)	(157,015)	(124,223)	67.51%
COMMUNITY AMENITIES										
Household Refuse										
10001	Revenue - Household Refuse	MFA	64,000	64,000	63,960	99.94%	0	0	0	-
10002	Revenue - Commercial Refuse	MFA	8,700	8,700	8,660	99.54%	0	0	0	-
10003	Revenue - Tip Site Charges	MFA	1,000	996	445	44.55%	0	0	0	-
10005	Revenue - Other Refuse Collection	MFA	500	498	436	87.27%	0	0	0	-
10076	Expense - Household Refuse	MOW	0	0	0	-	(78,000)	(65,000)	(54,666)	70.54%
10078	Expense - Tambellup Tip	MOW	0	0	0	-	(10,000)	(9,486)	(7,431)	74.31%
10079	Expense - Other Refuse Collection	MOW	0	0	0	-	(19,500)	(16,230)	(20,371)	104.47%
10080	Expense - Broomehill Tip	MOW	0	0	0	-	(31,500)	(27,906)	(29,650)	197.67%
10081	Expense - Transfer Station Tambellup	MOW	0	0	0	-	(82,100)	(68,400)	(57,474)	70.00%
10082	Expense - Transfer Station Broomehill	MOW	0	0	0	-	(82,100)	(68,400)	(57,431)	69.95%
10090	Expense - Asset Depreciation	MFA	0	0	0	-	(4,000)	(3,320)	(3,244)	81.10%
			74,200	74,194	73,502	99.06%	(307,200)	(258,742)	(230,266)	79.35%
Protection Of Environment										
10153	Revenue - Protection of the Environment	MOW	4,500	4,500	273	6.06%	0	0	0	-
10226	Expense - Natural Resource Management	CEO	0	0	0	-	(20,000)	(6,666)	(20,000)	100.00%
10228	Expense - Drummuster	MOW	0	0	0	-	(4,500)	(4,500)	(53)	1.17%
			4,500	4,500	273	6.06%	(24,500)	(11,166)	(20,053)	81.85%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

13.1.1 Financial Report April 2025

8: OPERATING REVENUE AND EXPENDITURE

8: OPERATING REVENUE AND EXPENDITURE			REVENUE				EXPENSE			
		Resp. Officer	Revised Budget	YTD Budget	YTD Actual	%	Revised Budget	YTD Budget	YTD Actual	%
Town Planning & Regional Development										
10301	Revenue - Town Planning	CEO	10,000	8,330	5,256	52.56%	0	0	0	-
10376	Expense - Town Planning	CEO	0	0	0	-	(118,800)	(98,970)	(50,321)	42.83%
			10,000	8,330	5,256	52.56%	(118,800)	(98,970)	(50,321)	42.83%
Other Community Amenities										
10451	Revenue - Other Community Amenities	MFA	10,000	8,330	11,892	118.92%	0	0	0	-
10526	Expense - Tambellup Cemetery	MOW	0	0	0	-	(72,600)	(60,470)	(55,357)	77.21%
10527	Expense - Broomehill Cemetery	MOW	0	0	0	-	(41,000)	(34,140)	(32,217)	79.75%
10528	Expense - Pindellup Cemetery	MOW	0	0	0	-	(1,800)	(1,480)	0	0.00%
10550	Expense - Asset Depreciation	MFA	0	0	0	-	(2,100)	(1,740)	(2,055)	97.87%
			10,000	8,330	11,892	118.92%	(117,500)	(97,830)	(89,630)	77.27%
Public Conveniences										
10625	Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	0	-	(11,700)	(9,730)	(8,721)	74.53%
10626	Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	0	-	(35,300)	(29,390)	(30,849)	87.39%
10627	Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	0	-	(17,700)	(14,730)	(9,672)	54.64%
10630	Expense - Asset Depreciation	MFA	0	0	0	-	(4,200)	(3,500)	(3,456)	82.29%
			0	0	0	-	(68,900)	(57,350)	(52,697)	76.48%
TOTAL COMMUNITY AMENITIES			98,700	95,354	90,923	92.12%	(636,900)	(524,058)	(442,966)	71.78%
RECREATION & CULTURE										
Public Halls & Civic Centres										
11001	Revenue - Broomehill Hall	MFA	1,200	1,200	1,272	254.37%	0	0	0	-
11002	Revenue - Broomehill Recreation Complex	MFA	7,500	4,580	0	0.00%	0	0	0	-
11005	Revenue - Tambellup Hall	MFA	45,600	1,660	2,141	4.69%	0	0	0	-
11007	Revenue - Tambellup Pavilion	MFA	5,000	2,500	0	0.00%	0	0	0	-
11076	Expense - Broomehill Hall	MOW	0	0	0	-	(26,100)	(22,550)	(21,793)	83.50%
11077	Expense - Broomehill Recreation Complex	MOW	0	0	0	-	(35,100)	(29,885)	(24,801)	70.66%
11078	Expense - Broomehill RSL Hall	MOW	0	0	0	-	(5,100)	(4,355)	(5,189)	101.75%
11080	Expense - Tambellup Hall	MOW	0	0	0	-	(36,300)	(32,215)	(31,449)	96.47%
11081	Expense - Tambellup RSL Hall	MOW	0	0	0	-	(1,800)	(1,570)	(1,184)	65.77%
11082	Expense - Former Tambellup Bowling Club	MOW	0	0	0	-	(55,700)	(55,614)	(57,610)	113.85%
11241	Expense - Tambellup Pavilion	MOW	0	0	0	-	(104,400)	(94,780)	(104,971)	112.39%
11190	Expense - Asset Depreciation	MFA	0	0	0	-	(139,600)	(116,330)	(120,889)	86.60%
			59,300	9,940	3,413	5.82%	(404,100)	(357,299)	(367,886)	95.73%
Other Recreation & Sport										
11151	Revenue - Other Recreation & Sport	MFA	20,000	16,660	906	4.53%	0	0	0	-
11223	Expense - Community Grants Program	MFA	0	0	0	-	0	0	0	0.00%
11224	Expense - Other Parks, Gardens & Reserves	MOW	0	0	0	-	(46,300)	(38,580)	(35,980)	84.46%
11225	Expense - Parks, Gardens & Reserves	MOW	0	0	0	-	(860,700)	(717,395)	(575,179)	63.77%
11248	Expense - Water Supplies	MOW	0	0	0	-	(42,500)	(35,380)	(58,594)	137.87%
11270	Expense - Asset Depreciation	MFA	0	0	0	-	(113,500)	(94,570)	(96,364)	84.90%
			20,000	16,660	906	4.53%	(1,063,000)	(885,925)	(766,118)	67.47%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

13.1.1 Financial Report April 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
Libraries										
11301	Revenue - Broomehill Library	MFA	100	80	0	0.00%	0	0	0	-
11302	Revenue - Tambellup Library & CRC	MFA	0	0	0	-	0	0	0	-
11376	Expense - Broomehill Library	MFA	0	0	0	-	(89,200)	(74,320)	(61,686)	70.58%
11377	Expense - Tambellup Library & CRC	MFA	0	0	0	-	(76,300)	(63,980)	(68,119)	89.51%
11390	Expense - Asset Depreciation	MFA	0	0	0	-	(10,500)	(8,750)	(8,766)	83.48%
			100	80	0	0.00%	(176,000)	(147,050)	(138,571)	79.64%
Other Culture										
11451	Revenue - Other Culture	SSPO	0	0	0	-	0	0	0	-
11526	Expense - Broomehill Museum	MOW	0	0	0	-	(24,900)	(21,740)	(17,444)	106.37%
11527	Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	0	-	(24,200)	(20,280)	(4,101)	16.95%
11528	Expense - Heritage Trail	SSPO	0	0	0	-	(12,500)	(10,410)	0	0.00%
11529	Expense - Toolbrunup School	MOW	0	0	0	-	(800)	(740)	(498)	62.26%
11531	Expense - Other Culture	SSPO	0	0	0	-	0	0	0	#DIV/0!
11550	Expense - Asset Depreciation	MFA	0	0	0	-	(7,800)	(6,500)	(6,476)	83.02%
			0	0	0	0.00%	(70,200)	(59,670)	(28,519)	41.21%
TOTAL RECREATION & CULTURE			79,400	26,680	4,319	5.49%	(1,713,300)	(1,449,944)	(1,301,094)	73.80%
TRANSPORT										
Road Construction										
12001	Revenue - Grants Roads to Recovery	MOW	525,300	0	0	0.00%	0	0	0	-
12004	Revenue - Grants Regional Road Group	MOW	592,000	376,000	377,600	63.78%	0	0	0	-
12007	Revenue - Local Roads & Community Infrastructure Program	MOW	767,200	511,464	2,244	0.29%	0	0	0	-
			1,884,500	887,464	379,844	18.35%	0	0	0	-
Streets, Roads, Bridges & Depot Maintenance										
12156	Revenue - Grants Other	MFA	0	0	0	#DIV/0!	0	0	0	-
12157	Revenue - Other Road Maintenance	CEO	235,000	235,000	235,000	100.86%	0	0	0	-
12159	Revenue - Direct Grant	MFA	242,000	242,000	242,419	118.83%	0	0	0	-
12160	Revenue - Profit on Sale of Assets	MFA	13,700	13,700	8,549	62.40%	0	0	0	-
12162	Revenue - Other Road Maintenance (No GST)	MFA	6,000	5,000	5,060	84.33%	0	0	0	-
12226	Expense - Road Maintenance	MOW	0	0	0	-	(1,164,500)	(972,390)	(771,480)	68.91%
12228	Expense - RAMM Road Inventory	MFA	0	0	0	-	(70,000)	(69,999)	(68,220)	136.44%
12250	Expense - Maintenance Other	MFA	0	0	0	-	(215,000)	(199,700)	(74,343)	34.95%
12251	Expense - Street Lighting	MFA	0	0	0	-	(35,000)	(29,160)	(21,238)	60.68%
12252	Expense - Tambellup Depot Maintenance	MOW	0	0	0	-	(56,800)	(47,780)	(61,847)	108.89%
12255	Expense - Broomehill Depot Maintenance	MOW	0	0	0	-	(17,800)	(15,070)	(13,790)	77.47%
12258	Expense - Asset Depreciation	MFA	0	0	0	-	(1,619,500)	(1,349,570)	(1,414,908)	87.37%
12259	Expense - Staff Housing Allocation	MFA	0	0	0	-	(38,000)	(31,660)	(25,659)	0.00%
12260	Expense - Gravel Pit Rehabilitation	MOW	0	0	0	-	(3,000)	(2,490)	(3,727)	124.22%
			496,700	495,700	491,028	107.52%	(3,219,600)	(2,717,819)	(2,455,211)	77.89%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Revised Budget	REVENUE YTD Budget	YTD Actual	%	Revised Budget	EXPENSE YTD Budget	YTD Actual	%
Traffic Control										
12451	Revenue - Licensing	MFA	16,300	13,580	10,876	66.72%	0	0	0	-
12526	Expense - Licensing	MFA	0	0	0	-	(233,500)	(194,580)	(160,923)	70.49%
			16,300	13,580	10,876	66.72%	(233,500)	(194,580)	(160,923)	70.49%
TOTAL TRANSPORT			2,397,500	1,396,744	881,748	34.67%	(3,453,100)	(2,912,399)	(2,616,135)	77.39%
ECONOMIC SERVICES										
Rural Services										
13076	Expense - Rural Services	MOW	0	0	0	-	(7,200)	(5,980)	(3,821)	53.07%
13078	Expense - Vermin & Pest Control	MOW	0	0	0	-	(500)	(410)	(243)	48.58%
			0	0	0	-	(7,700)	(6,390)	(4,064)	52.78%
Tourism & Area Promotion										
13151	Revenue - Broomehill Caravan Park	MFA	106,000	91,830	59,151	55.80%	0	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	410	22	4.35%	0	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	650,000	0	24,991	2.97%	0	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	0	-	(141,200)	(117,830)	(105,345)	74.61%
13229	Expense - Great Southern Treasures	CEO	0	0	0	-	(16,000)	(15,500)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	0	-	(103,700)	(86,410)	(70,726)	69.41%
13233	Expense - Tambellup Caravan Park	CEO	0	0	0	-	(30,000)	0	(218)	1.09%
13250	Expense - Asset Depreciation	MFA	0	0	0	-	(14,900)	(12,410)	(12,925)	86.74%
			756,500	92,240	84,164	8.88%	(305,800)	(232,150)	(202,215)	68.78%
Building Control										
13301	Revenue - Building Services	MFA	4,000	3,330	1,676	41.89%	0	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	200	160	160	80.22%	0	0	0	-
13303	Revenue - Building Services Levy	MFA	2,000	1,660	888	44.39%	0	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	80	36	36.40%	0	0	0	-
13376	Expense - Building Services	CEO	0	0	0	-	(49,100)	(40,910)	(24,322)	50.15%
13377	Expense - Construction Training Fund Levy	MFA	0	0	0	-	(200)	(160)	(52)	25.88%
13378	Expense - Building Services Levy	MFA	0	0	0	-	(2,000)	(1,660)	(641)	32.07%
			6,300	5,230	2,760	43.81%	(51,300)	(42,730)	(25,015)	49.34%
Other Economic Services										
13451	Revenue - Other Economic Services	MFA	73,800	61,490	46,084	62.44%	0	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	0	-	(91,500)	(76,225)	(65,050)	71.09%
13528	Expense - Railway Building	MOW	0	0	0	-	(9,900)	(8,250)	(4,098)	41.40%
13529	Expense - Community Bank	MOW	0	0	0	-	(10,600)	(9,675)	(6,756)	76.77%
13550	Expense - Asset Depreciation	MFA	0	0	0	-	(9,000)	(7,480)	(7,501)	83.35%
			73,800	61,490	46,084	62.44%	(121,000)	(101,630)	(83,405)	69.97%
TOTAL ECONOMIC SERVICES			836,600	158,960	133,008	12.94%	(485,800)	(382,900)	(314,699)	66.73%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

8: OPERATING REVENUE AND EXPENDITURE

OTHER PROPERTY & SERVICES

Private Works

14001	Revenue - Private Works	MFA	18,000	17,000	13,542	225.70%	0	0	0	-
14051	Expense - Private Works	MOW	0	0	0	-	(18,000)	(16,240)	(19,438)	329.45%
			18,000	17,000	13,542	225.70%	(18,000)	(16,240)	(19,438)	329.45%

Public Works Overheads

14101	Revenue - Public Works Overheads No GST	MFA	0	0	0	#DIV/0!	0	0	0	-
14151	Expense - Public Works Overhead	MOW	0	0	0	-	(897,900)	(757,220)	(717,330)	80.19%
14152	Expense - Unallocated Wages	MOW	0	0	0	-	0	0	0	#DIV/0!
14153	Expense - Occ Health & Safety	MOW	0	0	0	-	(60,700)	(50,560)	(53,545)	88.21%
14154	Expense - Works Training	MOW	0	0	0	-	(31,000)	(25,810)	(20,032)	64.62%
14200	Expense - PWO Allocated	MFA	0	0	0	-	989,600	824,680	730,460	74.07%
			0	0	0	#DIV/0!	0	(8,910)	(60,447)	0.00%

Plant Operation Costs

14250	Revenue - Plant Operation	MFA	35,000	29,160	29,215	83.47%	0	0	0	-
14251	Expense - Plant Operation	MOW	0	0	0	-	(591,600)	(500,810)	(442,246)	74.79%
14300	Expense - Plant Operation Allocated	MFA	0	0	0	-	591,600	493,010	347,271	58.73%
14301	Expense - Plant Depreciation Recovered	MFA	0	0	0	-	0	0	124,268	-
			35,000	29,160	29,215	83.47%	0	(7,800)	29,292	-

Salaries & Wages

14551	Expense - Gross Wages & Salaries	CEO	0	0	0	-	(2,490,400)	(2,075,330)	(1,844,596)	74.07%
14600	Expense - Wages & Salaries Allocated	CEO	0	0	0	-	2,490,400	2,075,330	1,844,596	74.07%
			0	0	0	-	0	0	0	-

Unclassified

14706	Revenue - Unclassified	MFA	10,000	8,330	16,700	0.00%	0	0	0	#DIV/0!
14753	Expense - Unclassified	CEO	0	0	0	-	(43,000)	(35,830)	(4,415)	10.27%
14754	Expense - Doubtful Debts Expense	CEO	0	0	0	-	0	0	0	#DIV/0!
14755	Expense - Asset Depreciation	CEO	0	0	0	-	0	0	(625)	#DIV/0!
14756	Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	0	-	(5,000)	(4,160)	(4,800)	96.00%
14759	Expense - 50 Norrish Street, Tambellup	MOW	0	0	0	-	(100)	(80)	(1,077)	1077.10%
			10,000	8,330	16,700	0.00%	(48,100)	(40,070)	(10,916)	22.69%

Workers Compensation

14800	Revenue - Workers Compensation	MFA	70,000	58,330	70,598	100.85%	0		0	-
14851	Expense - Workers Compensation	MFA	0		0	-	(70,000)	(58,330)	(77,675)	110.96%
			70,000	58,330	70,598	100.85%	(70,000)	(58,330)	(77,675)	110.96%

TOTAL OTHER PROPERTY & SERVICES

TOTAL OPERATING REVENUE / (EXPENSE)

Resp. Officer	Revised Budget	YTD Budget	YTD Actual	%	Revised Budget	YTD Budget	YTD Actual	%
	133,000	112,820	130,055	107.48%	(136,100)	(131,350)	(139,183)	112.24%
	7,479,100	5,488,780	4,920,620	61.84%	(8,382,100)	(7,045,037)	(6,110,615)	73.76%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2025

13.1.1 Financial Report April 2025

9: CAPITAL REVENUE AND EXPENDITURE

GOVERNANCE

CAP189 Tamb Admin Building - external paint

Plant Replacement

04353 Ford Everest Wagon - BHT150

04353 Ford Everest Wagon - BHT151

LAW, ORDER & PUBLIC SAFETY

CAP187 Fast Fill Fire Unit - fire brigades (LGGS funding rec'd)

EDUCATION & WELFARE

LR301 Tambellup Youth Centre - buildings upgrades/office

LR302 Tambellup Youth Centre - extend seal (court surface/parking)

COMMUNITY AMENITIES

CAP177 Tambellup Cemetery - seating, bollards, parking

RECREATION & CULTURE

CAP179 Broomehill Hall - improve accoustics

LR401 Tambellup Hall - roof

CAP190 Tambellup Hall - external paint

CAP191 Tambellup Lesser Hall - create storeroom for records

CAP192 Broomehill Rec Complex - terracing in front of new pavilion

CAP198 Broomehill Rec Complex - water security plan

CAP193 Broomehill Rec Complex - Bowling Green resurfacing

CAP194 Tambellup CRC - subfloor and floor repairs

CAP181 Diprose Park - replace exercise equipment

CAP195 Gordon River facilities

TRANSPORT

CAP170 Tambellup Depot workshop - oil store

Plant Replacement

12300 Plant trailer with electric brakes, winch

12300 Graderoll towed rubber tyred roller

12300 Kenworth truck - BHT0

12300 Isuzu FRR600 truck - BH000

12300 Isuzu FRR500 truck - BH00

12300 Ford Ranger Wildtrak with canopy - BHT152 (MOW)

12300 Ford Ranger Wildtrak - BHT153 (WS)

12300 Ford Ranger dual cab - BHT157

12300 Ford Ranger dual cab - BHT158

12300 Ford Ranger dual cab - BHT159

Resp Office	Class	REVENUE				EXPENSE			
		Revised Budget	YTD Budget	YTD Actual	%	Revised Budget	YTD Budget	YTD Actual	%
MOW	BS	0	0	0	-	(30,000)		(26,910)	89.70%
MOW	P&E	45,000	45,000	0	0.00%	(65,000)	(65,000)	0	0.00%
MOW	P&E	40,000	40,000	0	0.00%	(55,000)	(55,000)	0	0.00%
Total		85,000	85,000	0	0.00%	(150,000)	(120,000)	(26,910)	17.94%
CEO	P&E	0	0	0	-	0	0	0	#DIV/0!
Total		0	0	0	-	0	0	0	#DIV/0!
SSPO	BS	0	0	0	-	(110,000)	(73,332)	(8,758)	7.96%
SSPO	I-O	0	0	0	-	(20,000)	(13,332)	0	0.00%
Total		0	0	0	-	(130,000)	(86,664)	(8,758)	6.74%
MOW	I-O	0	0	0	-	(9,000)	(9,000)	0	0.00%
Total		0	0	0	-	(9,000)	(9,000)	0	0.00%
MOW	BS	0	0	0	-	(10,000)	(9,999)	(9,255)	92.55%
MOW	BS	0	0	0	-	(45,000)	(45,000)	(273)	0.61%
MOW	BS	0	0	0	-	(50,000)	(49,998)	0	0.00%
MOW	BS	0	0	0	-	(10,000)	(9,999)	(9,710)	97.10%
MOW	I-P	0	0	0	-	(80,000)	(79,998)	(26,400)	33.00%
MOW	I-P	0	0	0	-	(45,000)	0	0	0.00%
MOW	I-P	0	0	0	-	(135,000)	(135,000)	(121,807)	90.23%
MOW	BS	0	0	0	-	(40,000)	(39,996)	(28,174)	70.43%
MOW	I-P	0	0	0	-	(20,000)	(19,998)	0	0.00%
MOW	I-P	0	0	0	-	(160,000)	(159,996)	0	0.00%
Total		0	0	0	-	(595,000)	(549,984)	(195,617)	32.88%
MOW	BS	0	0	0	-	(25,000)		0	0.00%
MOW	P&E	0	0	0	#DIV/0!	(10,000)	0	0	0.00%
MOW	P&E	0	0	0	#DIV/0!	(71,000)	(71,000)	(70,815)	99.74%
MOW	P&E	100,000	100,000	0	0.00%	(340,000)	(340,000)	0	0.00%
MOW	P&E	63,000	63,000	62,727	-	(185,000)	(185,000)	(181,681)	98.21%
MOW	P&E	25,000	25,000	0	-	(85,000)	(85,000)	0	0.00%
MOW	P&E	48,000	48,000	45,455	94.70%	(58,000)	(58,000)	(59,036)	#####
MOW	P&E	45,000	45,000	43,636	96.97%	(55,000)	(55,000)	(54,835)	99.70%
MOW	P&E	35,000	35,000	0	0.00%	(50,000)	(50,000)	0	0.00%
MOW	P&E	35,000	35,000	0	0.00%	(50,000)	(50,000)	0	0.00%
MOW	P&E	35,000	35,000	0	0.00%	(50,000)	(50,000)	0	0.00%

9: CAPITAL REVENUE AND EXPENDITURE

				REVENUE				EXPENSE			
9: CAPITAL REVENUE AND EXPENDITURE		Resp Office	Class	Revised Budget	YTD Budget	YTD Actual	%	Revised Budget	YTD Budget	YTD Actual	%
		r									
Townscape											
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	0	0	-	(75,000)	(75,000)	(51,210)	68.28%
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	0	-	0	0	0	#DIV/0!
Road Construction - Regional Road Group											
RG66	Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0	-	(41,000)	(41,000)	(34,660)	84.54%
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0	-	(77,600)	(77,600)	(76,325)	98.36%
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	0	-	(219,000)	(218,988)	(967)	0.44%
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	0	-	(65,000)	(64,998)	(32,480)	49.97%
RG71	Tambellup West Road - reseal	MOW	I-R	0	0	0	-	(183,000)	(182,988)	(163,277)	89.22%
RG72	Warrenup Road - stabilise and seal	MOW	I-R	0	0	0	-	(525,000)	(349,992)	(318,128)	60.60%
Road Construction - Roads to Recovery											
RR33	North Terrace - asphalt overlay	MOW	I-R	0	0	0	-	(67,000)	(66,992)	(67,027)	#####
RR34	Taylor Street - asphalt overlay	MOW	I-R	0	0	0	-	(101,000)	(100,990)	(101,211)	#####
RR35	Nymbup Road - gravel sheet	MOW	I-R	0	0	0	-	(67,700)	(67,700)	(67,746)	#####
RR36	Pallinup Road - construct & seal	MOW	I-R	0	0	0	-	(237,600)	(237,592)	(33,168)	13.96%
RR37	Crosby Road - gravel sheet	MOW	I-R	0	0	0	-	(52,000)	(51,999)	(44,336)	85.26%
	Add back Job Depreciation		I-R	0	0	0	-	89,200	0	30,203	33.86%
		Total		386,000	386,000	151,818	-	(2,600,700)	(2,479,839)	(1,326,701)	51.01%
ECONOMIC SERVICES											
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	0	-	(20,000)	(20,000)	0	0.00%
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	0	-	(10,000)	(9,996)	0	0.00%
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	0	-	(585,000)	(390,000)	(514,574)	87.96%
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	0	-	(838,200)	(558,800)	(35,608)	4.25%
CAP196	India Street Dam - fencing	MOW	I-W	0	0	0	-	(20,000)	(19,998)	0	0.00%
CAP197	Water tanks (3) - Bhill & Tamb depots mains connections	MOW	I-W	0	0	0	-	(19,000)	(18,996)	(15,314)	80.60%
		Total		0	0	0	-	(1,492,200)	(998,794)	(565,497)	37.90%
TOTAL				471,000	471,000	151,818	-	(4,976,900)	(4,263,277)	(2,123,483)	42.67%
BUILDINGS - NON SPECIALISED		BNS		0	0	0		0	0	0	#DIV/0!
BUILDINGS - SPECIALISED		BS		0	0	0		(925,000)	(638,324)	(597,653)	64.61%
PLANT & EQUIPMENT		P&E		471,000	471,000	151,818		(1,074,000)	(1,064,000)	(366,367)	34.11%
INFRASTRUCTURE - ROADS		I-R		0	0	0		(1,546,700)	(1,460,839)	(909,124)	58.78%
INFRASTRUCTURE - FOOTPATHS		I-F		0	0	0		(75,000)	(75,000)	(51,210)	68.28%
INFRASTRUCTURE - PARKS & OVALS		I-P		0	0	0		(440,000)	(394,992)	(148,207)	33.68%
INFRASTRUCTURE - OTHER		I-O		0	0	0		(877,200)	(591,128)	(35,608)	4.06%
				471,000	471,000	151,818		(4,976,900)	(4,263,277)	(2,123,483)	42.67%

9: CAPITAL REVENUE AND EXPENDITURE

		REVENUE				EXPENSE					
		Resp Office r	Class	Revised Budget	YTD Budget	YTD Actual	%	Revised Budget	YTD Budget	YTD Actual	%
9: CAPITAL REVENUE AND EXPENDITURE											
RESERVE TRANSFERS from / (to)											
	Leave Reserve	MFA		75,900	0	0	0.00%	(54,000)	(2,000)	(2,135)	3.95%
	Plant Replacement Reserve	MFA		623,000	0	0	0.00%	(453,500)	(6,750)	(10,228)	2.26%
	Building Reserve	MFA		218,100	0	0	-	(35,000)	(17,500)	(17,996)	51.42%
	Computer Reserve	MFA		0	0	0	-	(7,800)	(1,400)	(1,719)	22.04%
	Tambellup Recreation Ground & Pavilion Reserve	MFA		0	0	0	-	(8,500)	(1,750)	(2,098)	24.68%
	Broomehill Recreation Complex Reserve	MFA		45,000	0	0	-	(18,000)	(3,000)	(4,667)	25.93%
	Building Maintenance Reserve	MFA		0	0	0	-	(4,000)	(2,000)	(2,214)	55.36%
	Sandalwood Villas Reserve	MFA		0	0	0	-	(16,000)	(3,000)	(3,615)	22.59%
	Broomehill Synthetic Bowling Green Replacement Reserve	MFA		110,000	0	110,000	#####	(15,000)	(1,500)	(2,973)	19.82%
	Refuse Sites Post Closure Management Reserve	MFA		0	0	0	-	(12,300)	(1,150)	(1,529)	12.43%
	Lavieville Lodge Reserve	MFA		0	0	0	-	(14,900)	(2,450)	(2,245)	15.07%
	Townscape Plan Implementation Reserve	MFA		0	0	0	-	(11,600)	(5,800)	(6,429)	55.42%
	Tambellup Bowling Green Replacement Reserve	MFA		0	0	0	-	(9,700)	(1,100)	(1,425)	14.69%
	Tourism and Economic Development Reserve	MFA		0	0	0	-	(20,700)	(350)	(893)	4.31%
	Energy Efficiency Reserve	MFA		0	0	0	-	(21,500)	(750)	(502)	2.33%
	Parks & Playgrounds Reserve	MFA		0	0	0	-	(21,500)	(750)	(502)	2.33%
				1,072,000	0	110,000	10.26%	(724,000)	(51,250)	(61,170)	8.45%
LOANS											
00122	Loan Repayments	MFA		0	0	0		(113,900)	(25,000)	(82,168)	
				0	0	0		(113,900)	(25,000)	(82,168)	
TOTAL CAPITAL				1,543,000	471,000	261,818		(5,814,800)	(4,339,527)	(2,266,822)	