

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2019

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 31 March 2019

Note	Revised Budget 2018/19	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues						
	2,417,500	2,417,500	2,404,513.13	(12,987)	(0.5%)	
	3,040,100	1,853,698	1,748,843.34	(104,855)	(6.0%)	
10	436,100	9,700	16,185.70	6,486	40.1%	
	256,600	207,738	208,809.47	1,071	0.5%	
	54,600	38,825	43,271.99	4,447	10.3%	
	92,800	87,248	84,832.66	(2,415)	(2.8%)	
Total	6,297,700	4,614,709	4,506,456.29	(108,253)		
Operating Expense						
	(1,872,500)	(1,455,095)	(1,371,582.09)	83,513	6.1%	
	(3,490,900)	(2,258,319)	(1,984,952.20)	273,367	13.8%	▼
	(190,800)	(131,222)	(130,199.73)	1,022	0.8%	
	(1,129,600)	(847,124)	(1,333,046.22)	(485,922)	(36.5%)	▲
	(58,700)	(55,450)	(55,735.38)	(285)	(0.5%)	
	(168,400)	(168,400)	(153,509.27)	14,891	9.7%	
10	(122,400)	(110,300)	(5,224.23)	105,076	2011.3%	▼
	(88,000)	(76,340)	(69,489.38)	6,851	9.9%	
Total	(7,121,300)	(5,102,250)	(5,103,738.50)	(1,489)		
Funding Balance Adjustment						
	1,129,600	847,124	1,333,046.22	485,922	36.5%	▲
10	(313,700)	100,600	(10,961.47)	(111,561)	1017.8%	
	0	0	0.00	0	0.0%	
Net Operating	(7,700)	460,183	724,802.54	264,620		
Capital Revenues						
8	4,309,800	1,358,800	1,177,067.00	(181,733)	(15.4%)	▼
10	1,886,000	542,300	632,687.40	90,387	14.3%	▲
9	1,803,600	95,100	130,036.00	34,936	26.9%	▲
	995,700	0	0.00	0		
Total	8,995,100	1,996,200	1,939,790.40	(56,410)		
Capital Expenses						
	0	0	0.00	0	0.0%	
12	(4,617,500)	(77,500)	(41,751.47)	35,749	85.6%	▼
12	(1,499,000)	(891,300)	(832,569.24)	58,731	7.1%	
12	0	0	0.00	0		
12	(2,656,200)	(2,112,700)	(1,888,069.22)	224,631	11.9%	▼
12	(327,000)	(123,000)	(58,178.32)	64,822	111.4%	▼
12	(59,300)	(49,500)	(49,499.03)	1	0.0%	
9	(1,728,300)	(669,600)	(675,552.52)	(5,953)	(0.9%)	
Total	(10,887,300)	(3,923,600)	(3,545,619.80)	377,980		
Net Capital	(1,892,200)	(1,927,400)	(1,605,829.40)	321,571		
Total Net Operating + Capital						
	(1,899,900)	(1,467,217)	(881,026.86)	586,190		
Opening Funding Surplus(Deficit)	1,892,500	1,892,500	1,892,463.43	(37)	(0.0%)	
4	(7,400)	425,283	1,011,436.57	586,154		

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 31 March 2019

	Note	Revised Budget 2018/19	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues							
Governance		36,000	29,500	28,880.49	(620)	(2.15%)	
General Purpose Funding		3,411,600	3,173,390	3,158,782.93	(14,607)	(0.46%)	
Law, Order and Public Safety		117,200	106,325	90,755.52	(15,569)	(17.16%)	▼
Health		1,100	500	832.22	332	39.92%	
Education and Welfare		64,800	46,800	28,018.72	(18,781)	(67.03%)	▼
Housing		2,897,000	55,000	45,338.17	(9,662)	(21.31%)	
Community Amenities		80,700	72,600	87,241.93	14,642	16.78%	▲
Recreation and Culture		58,000	30,350	12,456.83	(17,893)	(143.64%)	▼
Transport		3,654,800	2,376,298	2,132,100.90	(244,197)	(11.45%)	▼
Economic Services		224,800	38,248	52,610.08	14,362	27.30%	▲
Other Property and Services		61,500	44,498	46,505.50	2,008	4.32%	
Total		10,607,500	5,973,509	5,683,523.29	(289,986)		
Operating Expense							
Governance		(692,800)	(512,609)	(409,399.88)	103,209	25.21%	▼
General Purpose Funding		(262,900)	(181,840)	(190,469.71)	(8,630)	(4.53%)	
Law, Order and Public Safety		(227,700)	(175,980)	(178,964.02)	(2,984)	(1.67%)	
Health		(54,600)	(42,403)	(20,917.73)	21,485	102.71%	▼
Education and Welfare		(83,600)	(68,049)	(43,342.19)	24,707	57.00%	▼
Housing		(91,100)	(68,359)	(53,566.41)	14,793	27.62%	
Community Amenities		(426,500)	(307,605)	(287,649.32)	19,956	6.94%	
Recreation and Culture		(1,118,700)	(875,648)	(846,026.54)	29,621	3.50%	
Transport		(3,922,100)	(2,620,922)	(2,841,323.73)	(220,402)	(7.76%)	
Economic Services		(208,100)	(160,619)	(148,857.37)	11,762	7.90%	
Other Property and Services		(33,200)	(88,216)	(83,221.60)	4,994	6.00%	
Total		(7,121,300)	(5,102,250)	(5,103,738.50)	(1,489)		
Funding Balance Adjustment							
Add back Depreciation		1,129,600	847,124	1,333,046.22	485,922	36.45%	▲
(Profit)/Loss on Asset Disposal	10	(313,700)	100,600	(10,961.47)	(111,561)	1017.76%	
Adjust Provisions and Accruals		0	0	0.00	0		
Net Operating		4,302,100	1,818,983	1,901,869.54	82,887		
Capital Revenues							
Proceeds from Disposal of Assets	10	1,886,000	542,300	632,687.40	90,387	14.29%	▲
Transfer from Reserves	9	1,803,600	95,100	130,036.00	34,936	26.87%	▲
Proceeds from New Loans		995,700	0	0.00	0		
Total		4,685,300	637,400	762,723.40	125,323		
Capital Expenses							
Land Held for Resale		0	0	0.00	0	0.00%	
Land and Buildings	12	(4,617,500)	(77,500)	(41,751.47)	35,749	85.62%	▼
Plant and Equipment	12	(1,499,000)	(891,300)	(832,569.24)	58,731	7.05%	
Furniture and Equipment	12	0	0	0.00	0	0.00%	
Infrastructure Assets - Roads	12	(2,656,200)	(2,112,700)	(1,888,069.22)	224,631	11.90%	▼
Infrastructure Assets - Other	12	(327,000)	(123,000)	(58,178.32)	64,822	111.42%	▼
Repayment of Debentures		(59,300)	(49,500)	(49,499.03)	1	0.00%	
Transfer to Reserves	9	(1,728,300)	(669,600)	(675,552.52)	(5,953)	(0.88%)	
Total		(10,887,300)	(3,923,600)	(3,545,619.80)	377,980		
Net Capital		(6,202,000)	(3,286,200)	(2,782,896.40)	503,304		
Total Net Operating + Capital		(1,899,900)	(1,467,217)	(881,026.86)	586,190		
Opening Funding Surplus(Deficit)		1,892,500	1,892,500	1,892,463.43	(37)	(0.00%)	
Closing Funding Surplus(Deficit)	4	(7,400)	425,283	1,011,436.57	586,154		

SHIRE OF BROOMEHILL-TAMBELLUP
BALANCE SHEET
For the Period Ended 31 March 2019

	Actual 2018/19	C/fwd 1 July 2018
CURRENT ASSETS		
Cash	2,148,448.80	2,242,880.07
Receivables	700,429.66	1,142,472.82
Inventories - Stock on Hand	39,349.09	15,693.36
TOTAL CURRENT ASSETS	2,888,227.55	3,401,046.25
CURRENT LIABILITIES		
Creditors and Provisions	657,968.27	835,276.63
Borrowings	9,790.47	59,289.50
TOTAL CURRENT LIABILITIES	667,758.74	894,566.13
NET CURRENT ASSETS	2,220,468.81	2,506,480.12
NON-CURRENT ASSETS		
Receivables	62,453.44	62,453.44
Inventories - Land Held for Resale	216,000.00	216,000.00
Financial Assets	70,965.45	70,965.45
Property, Plant and Equipment	15,748,737.88	15,901,548.46
Infrastructure Assets	117,193,952.35	116,175,345.67
TOTAL NON-CURRENT ASSETS	133,292,109.12	132,426,313.02
NON-CURRENT LIABILITIES		
Creditors and Provisions	88,933.99	88,933.99
Borrowings	1,160,432.10	1,160,432.10
TOTAL NON-CURRENT LIABILITIES	1,249,366.09	1,249,366.09
NET ASSETS	134,263,211.84	133,683,427.05
EQUITY		
Accumulated Surplus	34,926,661.03	34,892,392.76
Reserves - Asset Revaluation	97,732,575.53	97,732,575.53
Reserves - Cash Backed	1,603,975.28	1,058,458.76
TOTAL EQUITY	134,263,211.84	133,683,427.05

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1: (a) Nature or Type Classifications

REVENUES

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, facility hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Includes rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Interest Earnings

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

Other Revenue / Income

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

EXPENSES

Employee Costs

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1: (a) Nature or Type Classifications

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, information technology and communications expenses, advertising, memberships, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

All insurance premiums - excluding worker's compensation which is included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1: (b) 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 31 March 2019

1: (b) 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

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
By Reporting Program
For the Period Ended 31 March 2019

2: REPORT ON SIGNIFICANT 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 2018/19 year is \$10,000 or 10% whichever is the greater.

	Variance	
	Timing	Permanent
OPERATING REVENUES		
Law, Order & Public Safety Revenue has not been as high as anticipated to date. An invoice to DFES for mitigation works undertaken on crown land will be submitted in April	✓	
Education & Welfare A recoup for A Smart Start wages, super & travel will be done for expenses paid in January and February	✓	
Community Amenities Revenue from the receipt of Planning Application fees is higher than anticipated		✓
Transport Funds from the Regional Road Group for road construction projects are claimed in milestones as the works progress. WANDRRA works are progressing, however the revenue and expense to date is lower than anticipated.	✓ ✓	
Economic Services Contractors were utilising the Broomehill Caravan Park over a 4-5 month period resulting in an increase in revenue under this heading.		✓
OPERATING EXPENSES		
Governance The consolidation of the Broomehill and Tambellup town planning schemes is progressing - which is funded by the balance of the amalgamation grant - however expenditure is lower than anticipated to date.	✓	
Health Expenditure under this program has not been as high as anticipated to date.	✓	
Education & Welfare Expenditure under this program has not been as high as anticipated to date.	✓	
Economic Services Expenditure under this program has not been as high as anticipated to date.	✓	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 31 March 2019

2: REPORT ON SIGNIFICANT 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.

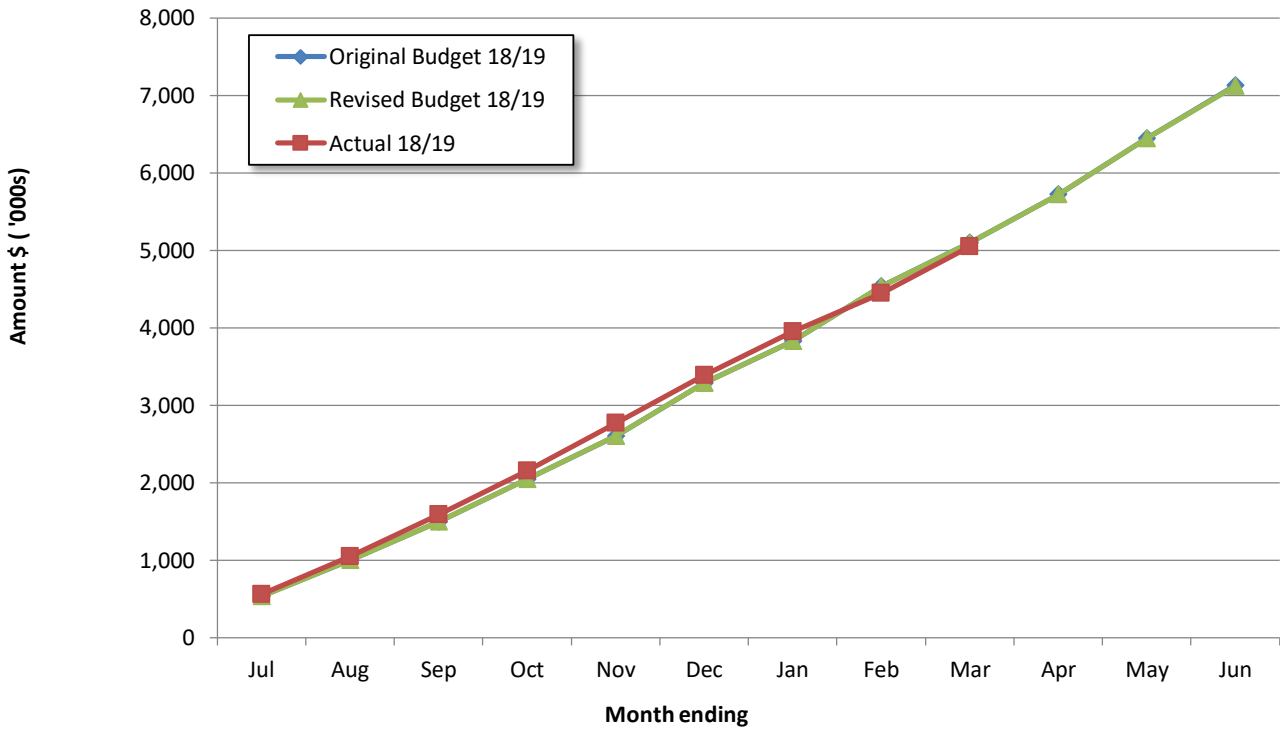
The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

	Variance	
	Timing	Permanent
CAPITAL REVENUES		
<p>Proceeds from Disposal of Assets The variance relates to the estimated timing for changeover of the light vehicles. compared to actual occurrences.</p>	✓	
<p>Transfers from Reserves A transfer has been made from the Plant Reserve for the changeover of plant and equipment undertaken between July and November. All changeovers are within the budgeted amounts and the allocation from the Plant Reserve</p>	✓	
CAPITAL EXPENSES		
<p>Land and Buildings Projects in this asset class have commenced, though expenditure it not as high as anticipated.</p>	✓	
<p>Plant and Equipment The variance relates to the timing of changeover of light vehicles.</p>	✓	
<p>Infrastructure - Roads The road construction is well underway, with some bitumen works occurring in March, and the remaining jobs planned for late April/early May. The worksd program will be complete by 30 June and no carry overs are predicted.</p>	✓	
<p>Infrastructure - Other Expenditure has not been as high as anticipated to date.</p>	✓	

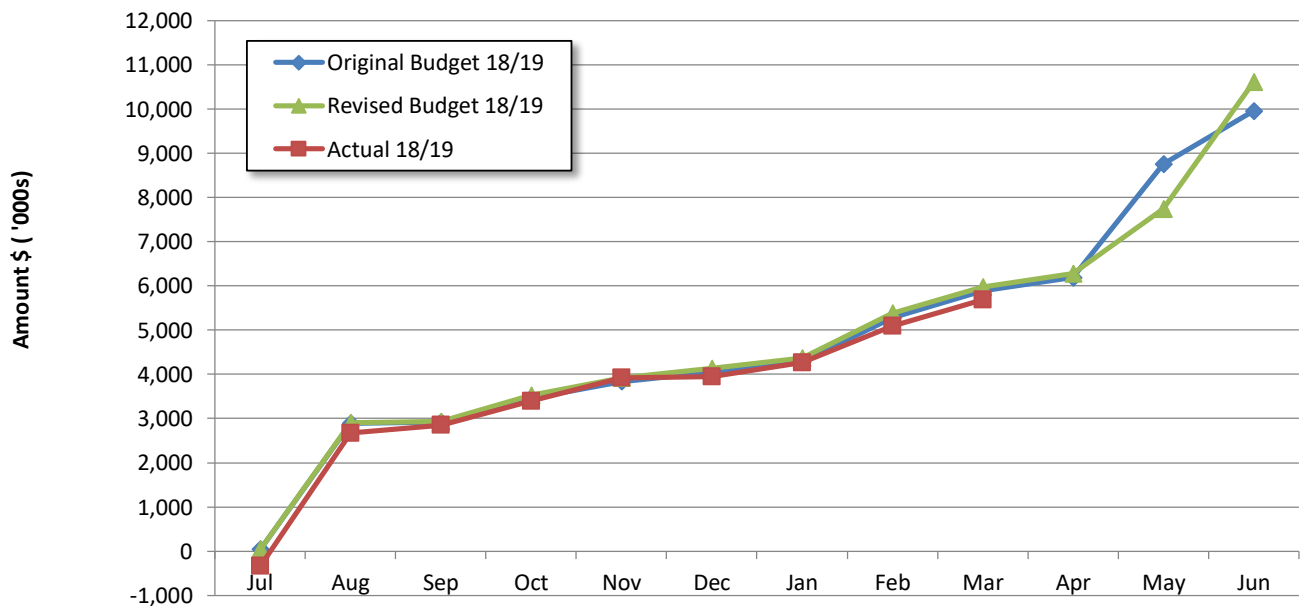
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

3: Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



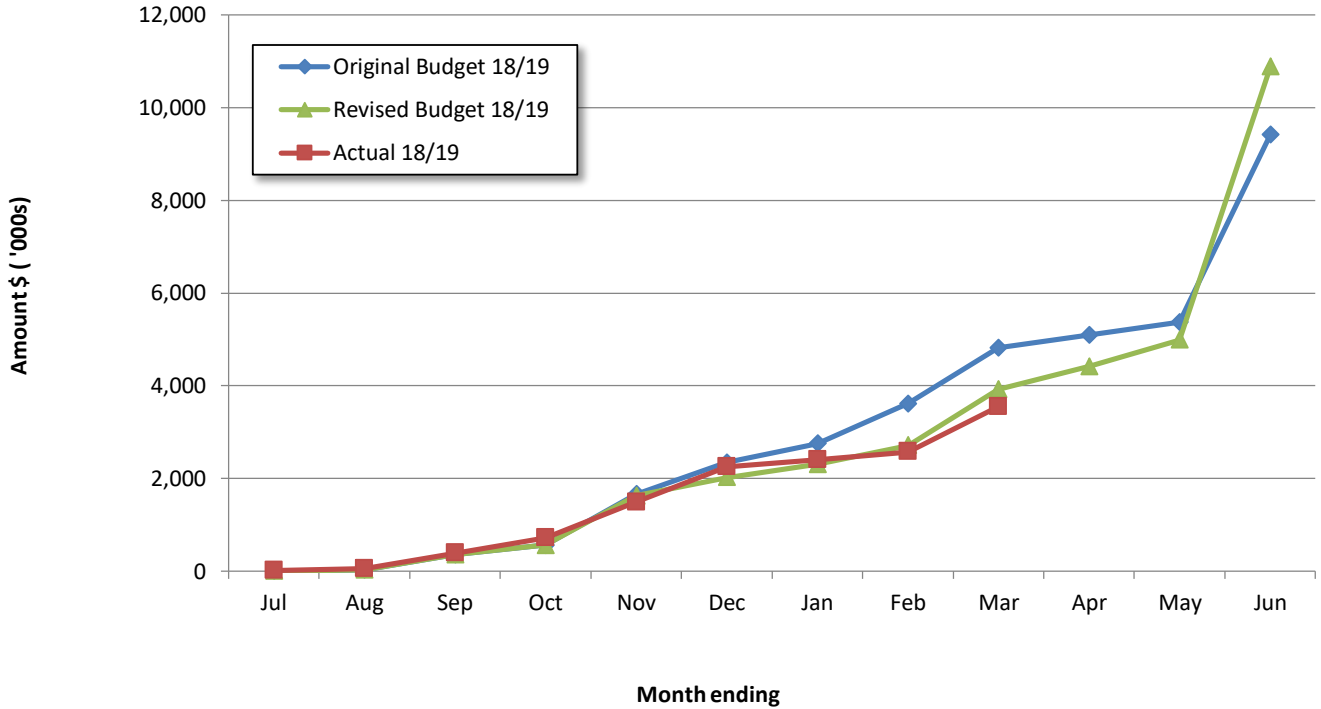
Budget Operating Revenues -v- Actual



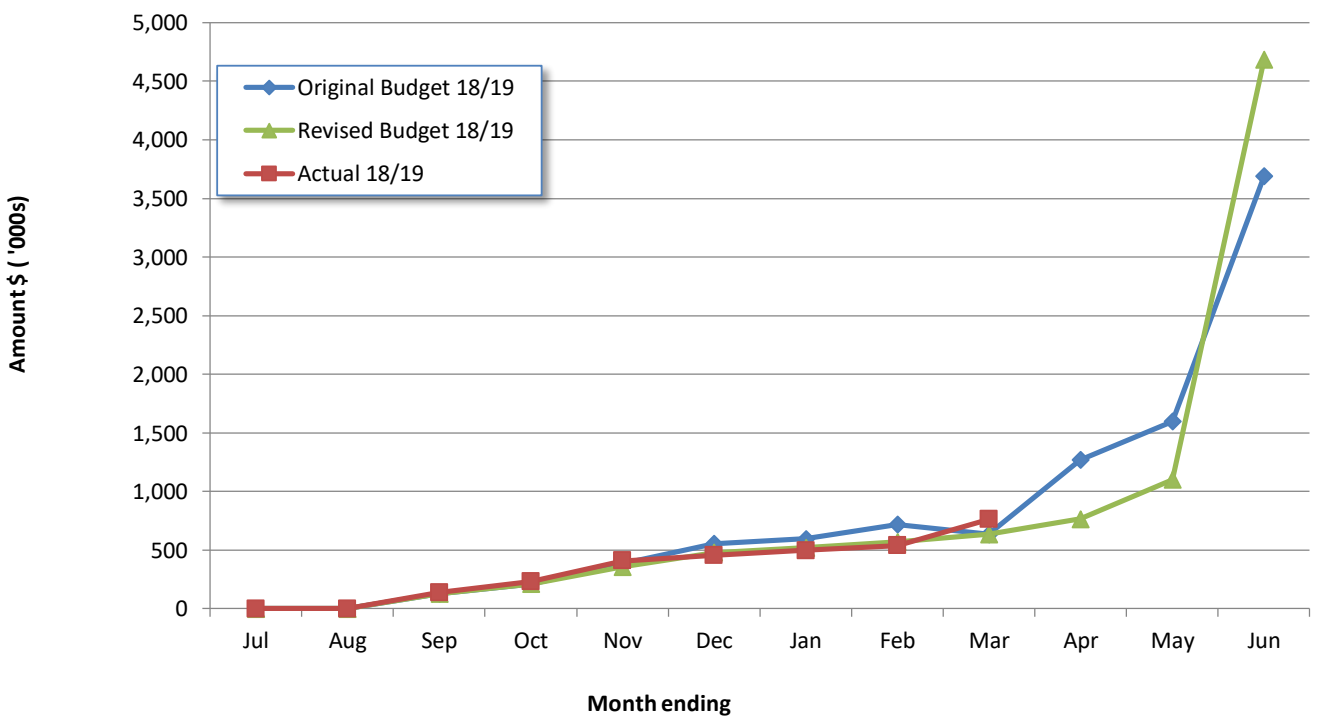
**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019**

3: Graphical Representation - Source Statement of Financial Activity

Budget Capital Expenses -v- Actual



Budget Capital Revenue -v- Actual



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

4: NET CURRENT FUNDING POSTION

	Note	Actual 2018/19	C/fwd 1 July 2018
		\$	\$
Current Assets			
Cash Unrestricted		237,076.98	501,120.29
Cash Restricted - Unspent Grants	8	307,396.54	683,301.02
Cash Restricted - Reserves	9	1,603,975.28	1,058,458.76
Receivables - Rates and Rubbish	6	268,130.87	210,694.51
Receivables - Other	6	322,261.01	329,972.55
Inventories		39,349.09	15,693.36
Accruals and Provisions		20,708.84	474,260.60
		2,798,898.61	3,273,501.09
Less: Current Liabilities			
Payables		(216,502.74)	(257,063.98)
Net GST & PAYG		33,015.98	57,045.69
Accruals and Provisions		0.00	(122,560.61)
		(183,486.76)	(322,578.90)
Less: Cash Restricted - Reserves	9	(1,603,975.28)	(1,058,458.76)
Net Current Funding Position		1,011,436.57	1,892,463.43

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

5: CASH AND INVESTMENTS

	Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Fund	133 904 987		235,576.98	307,396.54		542,973.52	Bendigo	
Trust Fund	133 905 067				248,457.25	248,457.25	Bendigo	
Cash on Hand			1,500.00			1,500.00		
(b) Term Deposits								
Reserve Funds		2.45%		1,603,975.28		1,603,975.28	Bendigo	27/06/2019
Total			237,076.98	1,911,371.82	248,457.25	2,396,906.05		

Comments/Notes - Investments**a) Cash Deposits**

The balance reported for the Municipal Fund is the reconciled closing balance of the bank account at the end of the period. The closing balance takes into account unrepresented items at the end of the reporting period.

b) Term Deposits**Reserve Funds**

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019**

6: RECEIVABLES

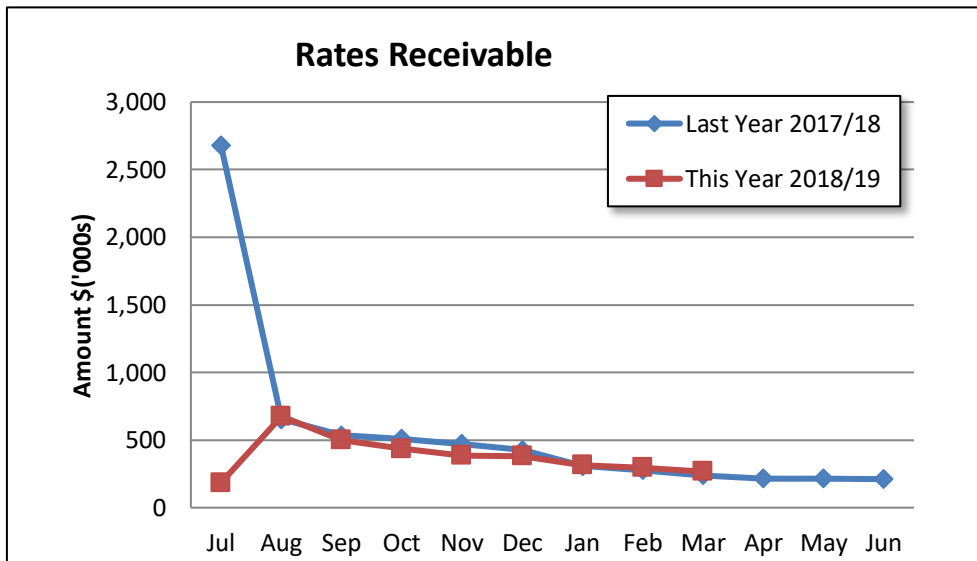
Rates & Rubbish

Opening Arrears Previous Years
Rates Levied this year
Less Collections to date
Equals Current Outstanding

Actual 2018/19	c/fwd 1 July 2018
\$	\$
210,694.51	211,823.65
2,571,135.72	2,474,686.12
(2,513,699.36)	(2,475,815.26)
268,130.87	210,694.51
268,130.87	210,694.51
% Collected 90.36%	92.16%

Net Rates Collectable

% Collected



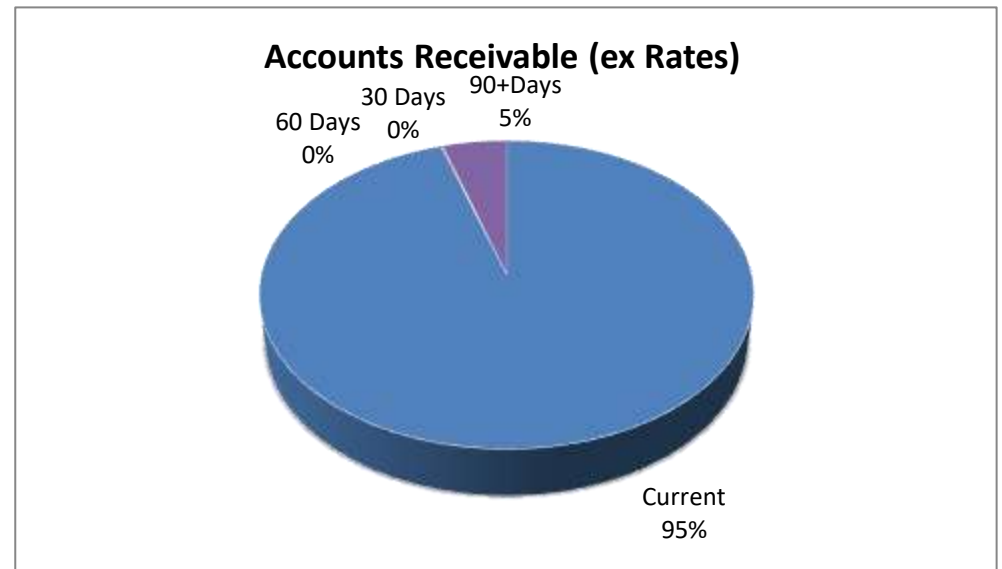
Comments/Notes - Receivables Rates and Rubbish

Rates and charges were levied in July in the 2017/18 year, and in 2018/19 they were raised in August, hence the variance in the graphic above.

Accounts Receivable

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	296,098.35	360.00	102.79	15,585.72
Pensioner Rebates	1,343.69			
Emergency Services Levy	13,770.46			
	311,212.50	360.00	102.79	15,585.72
		Total Outstanding		327,261.01

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

Claim 11 for WANDRRA funding was submitted during March.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

7: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

Council Resolution	GL	Revenue / (Expense)	Description	Comment	Adopted Budget	Revised Budget	Variance	Cumulative Balance
			Balanced Budget Adopted - 26 July 2018					0
		SURPLUS	Surplus / (Deficit) 1 July 2018	Reduced surplus carried forward	2,144,400	1,892,500	(251,900)	(251,900)
181005	03229.71	Revenue	Financial Assistance Grants - general purpose	Increase in final allocation for 2018/19	540,800	576,200	35,400	(216,500)
181005	03230.71	Revenue	Financial Assistance Grants - local roads	Increase in final allocation for 2018/19	283,600	293,200	9,600	(206,900)
181005	12159.71	Revenue	Main Roads WA - direct grant	Increase in allocation for 2018/19	84,300	143,800	59,500	(147,400)
181005	12228.16	Expense	Roman Road Inventory	Reduction in anticipated expenditure	(20,000)	(10,000)	10,000	(137,400)
181005	12226.16	Expense	Road Maintenance - contract services	Reduction in provision for roadside clearing	(150,000)	(100,000)	50,000	(87,400)
181005	15171.40	Expense	Plant Reserve - transfer to	Reduced transfer into Reserve	(500,000)	(420,000)	80,000	(7,400)
190216	09004.72	Revenue	Building Better Regions Fund	Construction of GROH Housing	0	554,300	554,300	546,900
190216	Loans	Revenue	Loan Funds	Proceeds from new self supporting loan	0	995,700	995,700	1,542,600
190216	CAP146	Expense	GROH Housing - Lot 398 Parnell St	Construction of 4x2 house in Tambellup	0	(550,000)	(550,000)	992,600
190216	CAP147	Expense	GROH Housing - Lot 22 Taylor St	Construction of 3x2 house in Tambellup	0	(500,000)	(500,000)	492,600
190216	CAP148	Expense	GROH Housing - Lot 22 Taylor St	Construction of 3x2 house in Tambellup	0	(500,000)	(500,000)	(7,400)
Closing Funding Surplus (Deficit)					2,383,100	2,375,700	(7,400)	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

8: GRANTS AND CONTRIBUTIONS

Program/Provider	Purpose	c/fwd 1 July 2018	Received 2018/19	Expended 2018/19	Closing Balance
		\$			
GOVERNANCE					
Department of Local Govt	Amalgamation (Bhill & Tamb)	51,505.52	0.00	0.00	51,505.52
Department of Local Govt	Strategic Community Planning	10,138.14	0.00	(3,500.00)	6,638.14
TRANSPORT					
WA Local Government Grants Commission	Bridge Funding - bridge 4326 Tamb West Rd	262,000.00	0.00	(262,000.00)	0.00
WA Local Government Grants Commission	Bridge Funding - bridge 4233 Bhill-Koji Rd	340,000.00	0.00	(340,000.00)	0.00
Main Roads WA	Bridge Funding - bridge 4326 Tamb West Rd	0.00	131,000.00	(131,000.00)	0.00
Main Roads WA	Bridge Funding - bridge 4233 Bhill-Koji Rd	0.00	170,000.00	(170,000.00)	0.00
Main Roads WA	Regional Road Group 2017/18	19,657.36	0.00	(19,657.36)	0.00
Main Roads WA	Regional Road Group 2018/19	0.00	617,267.00	(617,267.00)	0.00
Dept Infrastructure...	Roads to Recovery	0.00	258,800.00	(9,547.12)	249,252.88
TOTALS		683,301.02	1,177,067.00	(1,552,971.48)	307,396.54

Comments - Grants and Contributions

Bridge funding provided by the WA Local Govt Grants Commission is matched by 1/3 in funding from Main Roads WA.

The required works are undertaken by Main Roads WA approved contractors.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

9. CASH BACKED RESERVES

	Revised Budget 2018/19				Actual 2018/19			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	60,900	51,800	(57,300)	55,400	60,902.50	51,560.90	0.00	112,463.40
Plant Reserve	212,100	424,000	(588,000)	48,100	212,057.22	426,365.56	(130,036.00)	508,386.78
Building Reserve	156,200	1,058,000	(958,300)	255,900	156,180.33	103,778.02	0.00	259,958.35
Computer Reserve	31,800	11,000	0	42,800	31,796.57	10,685.96	0.00	42,482.53
Tambellup Rec Ground & Pavilion Reserve	45,400	6,000	0	51,400	45,400.11	5,905.76	0.00	51,305.87
Broomehill Rec Complex Reserve	75,400	9,900	0	85,300	75,429.02	10,106.86	0.00	85,535.88
Building Maintenance Reserve	20,100	17,000	0	37,100	20,084.77	17,014.97	0.00	37,099.74
Sandalwood Villas Reserve	70,200	11,500	0	81,700	70,174.43	11,418.25	0.00	81,592.68
Bhill Synthetic Bowling Green Reserve	55,500	9,600	0	65,100	55,513.80	9,726.91	0.00	65,240.71
Refuse Sites Post Closure Management Reserve	21,000	5,500	0	26,500	20,954.53	5,440.11	0.00	26,394.64
Lavieville Lodge Reserve	58,100	11,200	0	69,300	58,139.16	11,187.79	0.00	69,326.95
Townscape Plan Implementation Reserve	244,300	105,000	(200,000)	149,300	244,326.32	4,657.93	0.00	248,984.25
Tambellup Synthetic Bowling Green Reserve	7500	7800	0	15,300	7,500.00	7,703.50	0.00	15,203.50
	1,058,500	1,728,300	(1,803,600)	983,200	1,058,458.76	675,552.52	(130,036.00)	1,603,975.28

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.
Computer Reserve	- to be used for the replacement or upgrade of computer hardware and software.
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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

10. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Budget 2017/18				Actual 2017/18			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
By program:								
Governance								
Ford Ranger XLT dual cab - OTA	49,300	48,600	0	(700)	42,990.33	42,313.95	0.00	(676.38)
Ford Ranger XLT dual cab - OTA	49,300	48,700	0	(600)	41,766.53	41,993.55	227.02	0.00
Ford Ranger XLT dual cab - OTA	49,300	48,700	0	(600)	0.00	0.00	0.00	0.00
Ford Everest Wagon - BH000	46,300	44,000	0	(2,300)	48,743.16	47,892.06	0.00	(851.10)
Ford Everest Wagon - BH000	46,300	44,000	0	(2,300)	46,381.18	48,441.26	2,060.08	0.00
Housing								
1 Janus Street, Broomehill	155,200	280,000	124,800	0	0.00	0.00	0.00	0.00
11 Lavarock Street, Broomehill	130,600	200,000	69,400	0	0.00	0.00	0.00	0.00
20 Henry Street, Tambellup	135,600	220,000	84,400	0	0.00	0.00	0.00	0.00
27 East Terrace, Tambellup	92,200	240,000	147,800	0	0.00	0.00	0.00	0.00
Transport								
Isuzu FRR600 truck TA017	62,900	25,000	0	(37,900)	0.00	0.00	0.00	0.00
Isuzue FRR500 tipper truck TA386	53,000	25,000	0	(28,000)	0.00	0.00	0.00	0.00
Caterpillar PR300 roller BH005	42,000	50,000	8,000	0	43,109.77	54,000.00	10,890.23	0.00
Toro Mower BHT84	22,800	10,000	0	(12,800)	0.00	0.00	0.00	0.00
Toro Mower BH007	28,600	15,000	0	(13,600)	0.00	0.00	0.00	0.00
Ford Ranger Wildtrak dual cab 1TA	44,900	43,300	0	(1,600)	45,676.10	45,556.27	0.00	(119.83)
Ford Ranger Wildtrak dual cab 1TA	44,900	43,300	0	(1,600)	45,688.83	45,854.49	165.66	0.00
Ford Ranger Wildtrak dual cab 1TA	44,900	43,400	0	(1,500)	45,226.16	45,999.87	773.71	0.00
Ford Ranger dual cab - TA052	36,700	35,000	0	(1,700)	0.00	0.00	0.00	0.00
Ford Ranger XLT dual cab - TA001	43,700	41,600	0	(2,100)	44,040.94	43,452.84	0.00	(588.10)
Ford Ranger XLT dual cab - TA001	43,700	41,700	0	(2,000)	42,879.17	43,359.81	480.64	0.00
Ford Ranger XLT dual cab - TA001	43,700	41,700	0	(2,000)	45,073.80	45,275.23	201.43	0.00
Ford Ranger dual cab - BH00	36,200	35,000	0	(1,200)	35,605.20	36,738.47	1,133.27	0.00
Ford Ranger dual cab - BH00	36,200	35,000	0	(1,200)	0.00	0.00	0.00	0.00
Ford Ranger extra cab - BH014	42,600	41,000	0	(1,600)	48,295.92	45,307.10	0.00	(2,988.82)
Ford Ranger extra cab - BH014	42,600	41,000	0	(1,600)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH003	47,000	45,000	0	(2,000)	46,248.84	46,502.50	253.66	0.00
Ford Ranger dual cab - BH003	47,000	45,000	0	(2,000)	0.00	0.00	0.00	0.00
Toyota Hilux single cab - TA005	36,500	35,000	0	(1,500)	0.00	0.00	0.00	0.00
Economic Services								
Lot 19 Taylor Street, Tambellup	15,000	15,000	0	0	0.00	0.00	0.00	0.00
	1,569,000	1,881,000	434,400	(122,400)	621,725.93	632,687.40	16,185.70	(5,224.23)
By Class:								
Land and Buildings	528,600	955,000	426,400	0	0.00	0.00	0.00	0.00
Plant and Equipment	1,040,400	926,000	8,000	(122,400)	621,725.93	632,687.40	16,185.70	(5,224.23)
	1,569,000	1,881,000	434,400	(122,400)	621,725.93	632,687.40	16,185.70	(5,224.23)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

11: OPERATING REVENUE AND EXPENSE

	Revised Budget Revenue 2018/19	Revised Budget Expense 2018/19	Actual Revenue 2018/19	Actual Expense 2018/19
GENERAL PURPOSE FUNDING				
Rate Revenue	2,514,300	(202,100)	2,481,397.29	(145,729.18)
General Purpose Funding	869,400	0	652,110.75	0.00
Other General Purpose Funding	27,900	(60,800)	25,274.89	(44,740.53)
TOTAL GENERAL PURPOSE FUNDING	3,411,600	(262,900)	3,158,782.93	(190,469.71)
GOVERNANCE				
Members Of Council	16,000	(628,200)	15,698.48	(373,950.14)
Administration General	11,000	0	13,182.01	0.00
Other Governance	9,000	(64,600)	0.00	(35,449.74)
TOTAL GOVERNANCE	36,000	(692,800)	28,880.49	(409,399.88)
LAW, ORDER & PUBLIC SAFETY				
Fire Prevention	113,100	(184,900)	87,050.46	(147,673.09)
Animal Control	4,100	(41,800)	3,705.06	(30,622.13)
Other Law, Order & Public Safety	0	(1,000)	0.00	(668.80)
TOTAL LAW,ORDER & PUBLIC SAFETY	117,200	(227,700)	90,755.52	(178,964.02)
HEALTH				
Maternal & Infant Health	600	(16,100)	0.00	(6,138.76)
Health Inspection & Administration	500	(22,900)	832.22	(10,610.74)
Preventative Services - Pest Control	0	(15,600)	0.00	(4,168.23)
TOTAL HEALTH	1,100	(54,600)	832.22	(20,917.73)
EDUCATION & WELFARE				
Other Education	62,300	(68,600)	28,018.72	(42,796.74)
Other Welfare	2,500	(15,000)	0.00	(545.45)
TOTAL EDUCATION & WELFARE	64,800	(83,600)	28,018.72	(43,342.19)
HOUSING				
Staff Housing	1,151,400	0	0.00	285.00
Other Housing	1,745,600	(91,100)	45,338.17	(53,851.41)
TOTAL OTHER HOUSING	2,897,000	(91,100)	45,338.17	(53,566.41)
COMMUNITY AMENITIES				
Household Refuse	63,700	(253,200)	62,734.21	(166,985.85)
Protection Of The Environment	2,000	(2,000)	2,320.68	(2,123.31)
Town Planning & Regional Development	5,000	(73,700)	17,301.16	(54,409.38)
Other Community Amenities	10,000	(44,700)	4,885.88	(29,156.13)
Public Conveniences	0	(52,900)	0.00	(34,974.65)
TOTAL COMMUNITY AMENITIES	80,700	(426,500)	87,241.93	(287,649.32)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

11: OPERATING REVENUE AND EXPENSE

	Revised Budget Revenue 2018/19	Revised Budget Expense 2018/19	Actual Revenue 2018/19	Actual Expense 2018/19
RECREATION & CULTURE				
Public Halls & Civic Centres	13,400	(259,200)	5,936.71	(224,366.99)
Other Sport & Recreation	44,200	(735,000)	6,455.55	(536,973.73)
Libraries	400	(88,200)	64.57	(72,496.08)
Other Culture	0	(36,300)	0.00	(12,189.74)
TOTAL RECREATION & CULTURE	58,000	(1,118,700)	12,456.83	(846,026.54)
TRANSPORT				
Road Construction	1,718,800	0	1,177,067.00	0.00
Streets Roads Bridges & Depot Maint	1,913,800	(3,867,100)	941,317.75	(2,799,605.99)
Traffic Control	22,200	(55,000)	13,716.15	(41,717.74)
TOTAL TRANSPORT	3,654,800	(3,922,100)	2,132,100.90	(2,841,323.73)
ECONOMIC SERVICES				
Rural Services	0	(1,500)	0.00	(719.56)
Tourism & Area Promotion	192,600	(88,500)	31,047.87	(69,631.86)
Building Control	12,200	(63,400)	7,455.42	(39,380.73)
Other Economic Services	20,000	(54,700)	14,106.79	(39,125.22)
TOTAL ECONOMIC SERVICES	224,800	(208,100)	52,610.08	(148,857.37)
OTHER PROPERTY & SERVICES				
Private Works	20,000	(18,700)	6,710.98	(8,654.70)
Public Works Overhead	1,500	0	1,356.50	42,160.12
Plant Operation Costs	40,000	0	25,089.22	(125,355.26)
Workers Compensation	0	0	13,348.80	(17,759.25)
Salaries & Wages	0	0	0.00	35,265.99
Unclassified	0	(14,500)	0.00	(8,878.50)
TOTAL OTHER PROPERTY & SERVICES	61,500	(33,200)	46,505.50	(83,221.60)
TOTAL OPERATING	10,607,500	(7,121,300)	5,683,523.29	(5,103,738.50)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Revised Budget Revenue 2018/19	Revised Budget Expense 2018/19	Actual Revenue 2018/19	Actual Expense 2018/19
GOVERNANCE					
Tambellup Admin Building - solar energy	P&E	0	(10,000)	0.00	0.00
Plant Replacement					
Ford Ranger dual cab (CEO) - OTA (3 changeovers)	P&E	146,000	(156,000)	84,307.50	(88,827.41)
Ford Everest wagon (MFA) - BH000 (2 changeovers)	P&E	88,000	(98,000)	96,333.32	(99,351.60)
Total		234,000	(264,000)	180,640.82	(188,179.01)
HOUSING					
27 East Terrace - replace ceiling in kitchen/dining	L&B	0	(7,500)	0.00	0.00
Independent Living Units - Broomehill	L&B	0	(1,280,000)	0.00	(4,407.28)
Staff housing - Broomehill	L&B	0	(500,000)	0.00	(1,469.12)
Staff housing - Broomehill	L&B	0	(475,000)	0.00	(1,469.12)
Staff housing - Tambellup	L&B	0	(475,000)	0.00	(1,469.12)
Sale of 1 Janus Street, Broomehill	L&B	280,000	0	0.00	0.00
Sale of 11 Lavarock Street, Broomehill	L&B	200,000	0	0.00	0.00
Sale of 20 Henry Street, Tambellup	L&B	220,000	0	0.00	0.00
Sale of 27 East Terrace, Tambellup	L&B	240,000	0	0.00	0.00
GROH Housing - 4x2 Tambellup	L&B	0	(550,000)	0.00	(1,469.12)
GROH Housing - 3x2 Tambellup	L&B	0	(500,000)	0.00	(1,469.12)
GROH Housing - 3x2 Tambellup	L&B	0	(500,000)	0.00	(1,469.12)
Total		940,000	(4,287,500)	0.00	(13,222.00)
COMMUNITY AMENITIES					
Transfer Stations - bin lifters (2x)	P&E	0	(20,000)	0.00	0.00
Total		0	(20,000)	0.00	0.00
RECREATION & CULTURE					
Tambellup Oval - replace fencing along Cremasco Rd (c/over)	I-O	0	(10,000)	0.00	0.00
Diprose Park - drainage improvements and shade over junior pla	I-O	0	(55,000)	0.00	0.00
Subdivision costs - No 1 Dam	L&B	0	(10,000)	0.00	0.00
Tambellup Hall - replace kitchen ceiling (c/over)	L&B	0	(5,000)	0.00	0.00
Crawford Street basketball court - extend surface, improve lightir	I-O	0	(32,000)	0.00	(4,352.78)
Tambellup Pavilion - playground	I-O	0	0	0.00	(26,636.37)
Total		0	(112,000)	0.00	(30,989.15)
TRANSPORT					
Buildings					
Tambellup Depot - washdown bay	I-O	0	0	0.00	(24,222.19)
Tambellup Depot - oil shed/oil disposal system	L&B	0	(50,000)	0.00	(28,529.47)
Tambellup Depot - workshop hoist	P&E	0	(35,000)	0.00	(52,216.38)
Plant Replacement					
Isuzu FRR600 truck - TA017	P&E	25,000	(95,000)	0.00	0.00
Isuzu FRR500 tipper truck - TA386	P&E	25,000	(85,000)	0.00	0.00
Caterpillar Multi Tyred Roller - BH005	P&E	50,000	(200,000)	54,000.00	(155,400.00)
Toro Finishing Mower - BHT84	P&E	10,000	(45,000)	0.00	0.00
Toro 360 Mower - BH007	P&E	15,000	(45,000)	0.00	0.00
Ford Ranger Wildtrak dual cab (MOW) - 1TA (3 changeovers)	P&E	130,000	(140,000)	137,410.63	(140,137.90)
Ford Ranger Single Cab - TA052	P&E	35,000	(40,000)	0.00	0.00
Ford Ranger XLT dual cab - TA001 (3 changeovers)	P&E	125,000	(135,000)	132,087.88	(136,360.60)
Ford Ranger dual cab - BH00 (2 changeovers)	P&E	70,000	(80,000)	36,738.47	(38,556.65)
Ford Ranger extra cab - BH014 (2 changeovers)	P&E	82,000	(90,000)	45,307.10	(47,761.65)
Ford Ranger dual cab - BH003 (2 changeovers)	P&E	90,000	(100,000)	46,502.50	(48,957.05)
Ford Escape wagon - TA005	P&E	35,000	(40,000)	0.00	0.00
Forklift	P&E	0	(20,000)	0.00	(25,000.00)
John Deere Gator - TA417	P&E	5,000	(35,000)	0.00	0.00
Sundry Plant	P&E	0	(30,000)	0.00	0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Revised Budget Revenue 2018/19	Revised Budget Expense 2018/19	Actual Revenue 2018/19	Actual Expense 2018/19
TRANSPORT					
Townscape					
Townscape Plan - Broomehill & Tambellup	I-O	0	(200,000)	0.00	(2,966.98)
Road Construction					
Gnowangerup-Tambellup Road - reseal - carry over 17/18	I-R	0	(46,000)	0.00	(38,056.58)
Broomehill-Kojonup Road - reseal - carry over 17/18	I-R	0	(65,800)	0.00	(39,211.69)
Pallinup South Road - construct & seal	I-R	0	(495,000)	0.00	(377,990.63)
Warrenup Road - construct & seal	I-R	0	(356,500)	0.00	(242,983.49)
Broomehill-Kojonup Road - stabilise patches & reseal	I-R	0	(203,400)	0.00	(119,962.43)
Tambellup West Road - reconstruct & seal	I-R	0	(60,600)	0.00	(80,933.75)
Tambellup West Road - stabilise patches & reseal	I-R	0	(144,400)	0.00	(64,346.05)
Roads to Recovery					
Flat Rocks Road - construct & seal 3km	I-R		(324,000)	0.00	(9,547.12)
Morgan Road - seal	I-R	0	(71,800)	0.00	0.00
McGuire Road - seal	I-R	0	(40,000)	0.00	0.00
Taylor Street - drainage design	I-R	0	(10,000)	0.00	0.00
Commodity Routes					
Toolbrunup Road - reseal - carry over 17/18	I-R	0	(40,000)	0.00	0.00
Black Spot					
Tamb West Rd / Warrenup Rd intersection - sight distance - carry	I-R	0	(20,000)	0.00	(62,416.43)
Add back Job Depreciation	I-R	0	159,300	0.00	77,097.50
Footpaths					
Footpath Plan	I-R		(35,000)	0.00	(26,718.55)
Bridgeworks					
Broomehill-Kojonup Rd - Bridge # 4233	I-R	0	(510,000)	0.00	(510,000.00)
Tambellup West Rd - Bridge # 4326	I-R	0	(393,000)	0.00	(393,000.00)
Total		697,000	(4,121,200)	452,046.58	(2,588,178.09)
ECONOMIC SERVICES					
Tambellup Caravan Park - investigate development of former Bov	I-O	0	(10,000)	0.00	0.00
Design - Holland Track Interpretive Centre & incorporate existing	I-O	0	(20,000)	0.00	0.00
Chalets - Broomehill Caravan Park	L&B	0	(255,000)	0.00	0.00
Total		0	(285,000)	0.00	0.00
OTHER PROPERTY & SERVICES					
Subdivision costs Lot 22 Taylor Street	L&B	0	(10,000)	0.00	0.00
Sale of Lot 8 Taylor St, Tambellup	L&B	15,000	0	0.00	0.00
Total		15,000	(10,000)	0.00	0.00
Total		1,886,000	(9,099,700)	632,687.40	(2,820,568.25)
LAND HELD FOR RESALE					
	LR	0	0	0.00	0.00
LAND & BUILDINGS					
	L&B	955,000	(4,617,500)	0.00	(41,751.47)
PLANT & EQUIPMENT					
	P&E	931,000	(1,499,000)	632,687.40	(832,569.24)
INFRASTRUCTURE - ROADS					
	I-R	0	(2,656,200)	0.00	(1,888,069.22)
INFRASTRUCTURE - PARKS					
	I-O	0	(327,000)	0.00	(58,178.32)
		1,886,000	(9,099,700)	632,687.40	(2,820,568.25)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

12: CAPITAL DISPOSALS AND ACQUISITIONS

	Revised Budget Revenue 2018/19	Revised Budget Expense 2018/19	Actual Revenue 2018/19	Actual Expense 2018/19
RESERVE TRANSFERS - from/(to)				
Leave Reserve	57,300	(51,800)	0.00	(51,560.90)
Plant Replacement Reserve	588,000	(424,000)	130,036.00	(426,365.56)
Building Reserve	958,300	(1,058,000)	0.00	(103,778.02)
Computer Reserve	0	(11,000)	0.00	(10,685.96)
Tambellup Rec Ground & Pavilion Reserve	0	(6,000)	0.00	(5,905.76)
Broomehill Rec Complex Reserve	0	(9,900)	0.00	(10,106.86)
Building Maintenance Reserve	0	(17,000)	0.00	(17,014.97)
Sandalwood Villas Reserve	0	(11,500)	0.00	(11,418.25)
Broomehill Synthetic Bowling Green Replacement Reserve	0	(9,600)	0.00	(9,726.91)
Refuse Sites Post Closure Management Reserve	0	(5,500)	0.00	(5,440.11)
Lavieville Lodge Reserve	0	(11,200)	0.00	(11,187.79)
Townscape Plan Implementation Reserve	200,000	(105,000)	0.00	(4,657.93)
Tambellup Synthetic Bowling Green Replacement Reserve	0	(7,800)	0.00	(7,703.50)
	1,803,600	(1,728,300)	130,036.00	(675,552.52)
LOANS				
Loan Repayments	0	(59,300)	0.00	(49,499.03)
Proceeds from New Loans	995,700	0	0.00	0.00
	995,700	(59,300)	0.00	(49,499.03)
TOTAL CAPITAL	4,685,300	(10,887,300)	762,723.40	(3,545,619.80)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

13: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows -

Description	Opening Balance 1 July 2018	Amount Received	Amount Paid	Closing Balance
Hall Bonds	1,050.00	3,550.00	(4,200.00)	400.00
Key Bonds	300.00	50.00	(200.00)	150.00
Equipment Bonds	0.00	750.00	(500.00)	250.00
House Bonds	440.00	0.00	0.00	440.00
Nomination Deposits	0.00	0.00	0.00	0.00
Prepaid Cemetery Fees	588.00	0.00	(588.00)	0.00
Hidden Treasures	60,264.20	28,500.00	(10,280.85)	78,483.35
Broomehill Liaison Group	1,243.74	0.00	0.00	1,243.74
Fire Prevention	4,834.27	0.00	0.00	4,834.27
Youth Support Donations	130.00	0.00	0.00	130.00
Tourism Donations	43.83	0.00	0.00	43.83
Roadwise	329.18	0.00	0.00	329.18
University Block - Building Retention Bonds	2,456.49	0.00	0.00	2,456.49
YMCA - A Smart Start Program	180,178.21	0.00	(29,615.02)	150,563.19
Broomehill Dramatic Society	3,417.86	0.00	0.00	3,417.86
Rates - held in trust upon sale of property	4,149.34	0.00	0.00	4,149.34
Unclaimed Monies (2003)	1,566.00	0.00	0.00	1,566.00
	260,991.12	32,850.00	(45,383.87)	248,457.25

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 31 March 2019
Presented to Council on 18 April 2019
Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
3904	01/03/2019	DEPARTMENT OF TRANSPORT	Ford Ranger BH00 - retain plate & new registration	213.10	
3905	07/03/2019	PETTY CASH	Tambellup Petty Cash 26/02/19-07/03/19	370.10	
3906	12/03/2019	SYNERGY	Electricity usage December 2018 to February 2019	3,670.05	
3907	12/03/2019	WATER CORPORATION	Water usage 10/12/18-18/02/19, charges 01/01/19-28/02/19	50.50	
3908	12/03/2019	PETTY CASH	Tambellup petty cash 07/03/19-11/03/19	341.40	
3909	14/03/2019	DEPARTMENT OF TRANSPORT	TA001 new vehicle registration 2019 Ford Ranger	185.65	
3910	14/03/2019	PETTY CASH	Broomehill Petty Cash 29/11/2018 to 07/03/2019	470.55	
3911	15/03/2019	360 ENVIRONMENTAL	Feb 2019 progress claim #2 - lot 22 Taylor St - sample collection & confirmation of contamination.	2,640.00	
3912	15/03/2019	BUNNINGS ALBANY	Various hand tools & 2 tool boxes	102.56	
3913	15/03/2019	GREAT SOUTHERN FUEL SUPPLIES	13000L diesel delivered to Tambellup & Broomehill	18,278.26	
3914	15/03/2019	J BLACKWOOD & SON	Surface cleaner for TA admin	279.57	
3915	15/03/2019	SYNERGY	Supply period December 2018 to March 2019	5,204.30	
3916	15/03/2019	WATER CORPORATION	Water charges 01/03/19-30/04/19, usage 09/01/19-05/03/19	5,027.82	
3917	19/03/2019	COLIN BRADSHAW	WANDRRA AGRN743 - purchase of 10,000m gravel	22,000.00	
3918	19/03/2019	SHERIDAN GRAZING CO.	Purchase of 3000m gravel - Flat Rocks Road	6,600.00	
3919	22/03/2019	J BLACKWOOD & SON	Food grade gloves for TA	47.06	
3920	22/03/2019	TAMBELLUP HOTEL	Council refreshments	242.00	
3921	22/03/2019	TELSTRA	Usage charges to 01/03/19 service charges to 01/04/19	1,777.66	
EFT11127	12/03/2019	AARON PARNELL	Lavieville gardening 7.5 hours	300.00	
EFT11128	12/03/2019	ALBANY RECORDS MANAGEMENT	Destroy 29 boxes of disposal records	231.00	
EFT11129	12/03/2019	AUSTRALIAS SOUTH WEST	Hidden Treasures Perth Caravan and Camping Show - booth space (to be recouped from Trust Fund)	2,475.00	
EFT11130	12/03/2019	BAMLEY PTY LTD	Treat ants 20 & 18 Henry, treat bees at Diprose Park	327.80	
EFT11131	12/03/2019	BETTA HOME LIVING HOUSE AND HOME	Electrolux vacuum cleaner & 1 extension chord	268.95	
EFT11132	12/03/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2018/2019 ESL quarter 3 remittance	19,630.80	
EFT11133	12/03/2019	DEPARTMENT OF PLANNING LANDS AND HERITAGE	Lease charges L235920 01/01/19-30/06/19	2,475.00	
EFT11134	12/03/2019	ELITE STEEL FABRICATION	Repairs to side tipping trailer 1TMR361	3,355.22	
EFT11135	12/03/2019	GLADIATOR SPORTS	2x combination basketball netball towers - Crawford St	3,410.00	
EFT11136	12/03/2019	GOOP TRADING T/as Broomehill Post Office & Hardware	Postage Cleanup Australia flyer	37.81	
EFT11137	12/03/2019	GREAT SOUTHERN CENTRE FOR OUTDOOR RECREATIONAL EXCELLENCE	Contribution to Great Southern Regional Trails Master Plan	3,300.00	
EFT11138	12/03/2019	JR & A HERSEY PTY LTD	2 med & 2 lge blue hats	59.40	
EFT11139	12/03/2019	KATANNING H HARDWARE	Minor tools - blowtorch, butane 4 pack, hacksaw & blades	107.92	
EFT11140	12/03/2019	KJB PLUMBING AND GAS	Washdown bay - connection for scheme water to storage tank, dig in blue line poly watermain, copper pipe & valve	1,270.50	

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 31 March 2019
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Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT11141	12/03/2019	KLEENHEAT GAS	Cylinder service & overdue fee - TA Hall	279.92	
EFT11142	12/03/2019	LW HULL	Roadside spraying 16/17 January 2019	1,730.92	
EFT11143	12/03/2019	MARKETFORCE	Advertise annual electors meeting 28/02/2019 GSH	242.77	
EFT11144	12/03/2019	PERFECT COMPUTER SOLUTIONS PTY LTD	Monthly fee - daily monitoring, management & resolution of disaster recovery options Feb 2019	85.00	
EFT11145	12/03/2019	PERTH EXPO	Hidden Treasures Perth Caravan & Camping Show equipment hire - 50% (to be recouped from Trust Fund)	2,087.25	
EFT11146	12/03/2019	PETRA EQUIPMENT	Icematic CS70 - 65kgs plus freight	3,690.50	
EFT11147	12/03/2019	PRE-EMPTIVE STRIKE	Hidden Treasures DNS & email consulting Feb 2019 (to be recouped from Trust Fund)	143.00	
EFT11148	12/03/2019	REYNOLDS GRAPHICS PTY LTD	Holland Track brochures minor update & print 5000	1,644.50	
EFT11149	12/03/2019	RON WRIGHT BULLDOZING	Excavator 39hrs, rock breaker 4hrs	13,678.50	
EFT11150	12/03/2019	SOUTH POLE STRUCTURES	Supply & construct 2 Nature Play structures at Tambellup Pavilion - 40% deposit (to be recouped from Tamb Pavilion C'tee)	11,720.00	
EFT11151	12/03/2019	SOUTH REGIONAL TAFE	Auschem Course fees & books - Max Barrett	481.80	
EFT11152	12/03/2019	WA LOCAL GOVERNMENT ASSOCIATION	Short course booking - LG Act essentials - L Cristinelli, E Beacham	1,134.00	
EFT11153	15/03/2019	ABA SECURITY	Monitoring security alarm system Broomehill 07/03/19-06/06/19	234.00	
EFT11154	15/03/2019	AD CONTRACTORS PTY LTD	Water truck & roller dry hire - 2 weeks	13,590.50	
EFT11155	15/03/2019	ARROW BRONZE	Niche wall plaque for O'Neill plus postage	221.48	
EFT11156	15/03/2019	ATC WORK SMART	Trainee Costs Max Barrett FE 23/02/19	1,278.59	
EFT11157	15/03/2019	BOC LIMITED	Cylinder rent 29/01/19 to 25/02/19	44.66	
EFT11158	15/03/2019	BTW RURAL SUPPLIES	Hose reel, valve & boomless kit sprayer	833.00	
EFT11159	15/03/2019	CALTEX STAR CARD	February 2019 fuel - OTA, 1TA, BH000 & TA005	949.85	
EFT11160	15/03/2019	COURIER AUSTRALIA	Freight - Westrac	10.73	
EFT11161	15/03/2019	DESIGNER DIRT	9m3 native mulch	364.50	
EFT11162	15/03/2019	HEWER CONSULTING SERVICES	WANDRRA AGRN743 storm damage administration Feb 2019	9,712.67	
EFT11163	15/03/2019	KATANNING GLAZING & SECURITY	Tambellup CRC - remove & dispose broken glass, install A grade laminate glass	1,676.78	
EFT11164	15/03/2019	KATANNING H HARDWARE	Various materials for washdown bay	679.81	
EFT11165	15/03/2019	KATANNING STOCK AND TRADING	Drink fountain parts - Holland Park	50.90	
EFT11166	15/03/2019	MONASH ELECTRICAL SERVICES	Repairs to washdown bay electrics	343.75	
EFT11167	15/03/2019	NARROGIN FORD AUTO CENTRE	Changeover Ford Everest BH000	2,320.11	
EFT11168	15/03/2019	PEP BUILDING IMPROVEMENTS	Concrete aprons to floodway South Pallinup	5,060.00	
EFT11169	15/03/2019	SHIRE OF CUBALLING	February 2019 Building Surveyor services	3,317.65	
EFT11170	15/03/2019	STEWART & HEATON CLOTHING CO PTY LTD	Coveralls x1 pr - fire brigades	229.94	

SHIRE OF BROOMEHILL-TAMBELLUP
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Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT11171	15/03/2019	TAMBELLUP DELI	February 2019 Council papers, council refreshments, depot groceries, BH Central Brigade supplies	594.25	
EFT11172	15/03/2019	TAMBELLUP G & T MOTORS	Feb 2019 Gas exchange, jerry can, stock for workshop & hose clamp	109.20	
EFT11173	15/03/2019	THE WORKWEAR GROUP	Admin uniforms	582.15	
EFT11174	15/03/2019	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services 18/02/2019 & 25/02/2019	935.00	
EFT11175	15/03/2019	WA LOCAL GOVERNMENT ASSOCIATION	Subscription - WALGA salary & workforce survey 2019	1,265.00	
EFT11176	15/03/2019	WARREN BLACKWOOD WASTE	February 2019 Transfer Station management Broomehill & Tambellup, refuse & recycling collections	17,501.28	
EFT11177	15/03/2019	WATERMAN IRRIGATION PTY LTD	Standpipe controllers - remote access operational costs 01/01/19-30/06/19	1,557.60	
EFT11178	19/03/2019	DIGITAL CREATIVE PTY LTD	Hidden Treasures - 12 months website hosting for greatsoutherntreasures.com.au (to be recouped from Trust Fund)	495.00	
EFT11179	19/03/2019	KATY SHEKELL	Hidden Treasures - Funding Co-ordination fourth quarter 2018 - Oct to Dec (to be recouped from Trust Fund)	2,500.00	
EFT11180	19/03/2019	MULE CREATIVE	Hidden Treasures - A4 folded flyer for Caravan & Camping Show (to be recouped from Trust Fund)	1,155.00	
EFT11181	19/03/2019	NARDLAH GRAZING CO	WANDRRA AGRN743 - purchase of 18,000m gravel	39,600.00	
EFT11182	19/03/2019	AUSTRALIAN TAXATION OFFICE	Business Activity Statement - January 2019	26,089.00	
EFT11183	21/03/2019	AUSTRALIAN TAXATION OFFICE	Business Activity Statement - February 2019	2,982.00	
EFT11184	22/03/2019	BEST OFFICE SYSTEMS	Replace feed & pick up roller	77.00	
EFT11185	22/03/2019	BRENTON STEWART ELECTRICS	BH Complex - check & repair damaged cable to tennis court lights switchboard	853.60	
EFT11186	22/03/2019	BTW RURAL SUPPLIES	Parts for Bhill spray unit	120.20	
EFT11187	22/03/2019	CHILD SUPPORT AGENCY	Payroll deductions	762.48	
EFT11188	22/03/2019	COURIER AUSTRALIA	Freight Jason Signs	21.51	
EFT11189	22/03/2019	GRAY CARTER	WANDRRA AGRN743 Storm works Cristinelli Rd & Hassell Rd	182,954.75	
EFT11190	22/03/2019	GREAT SOUTHERN PAVING	Pavement works & repairs to Broomehill- Kojonup Rd	63,850.00	
EFT11191	22/03/2019	JASON SIGNMAKERS	1x Johnnys Creek sign	50.60	
EFT11192	22/03/2019	LGIS RISK MANAGEMENT	Risk & Governance day 2018 - services to 31/01/2019	478.50	
EFT11193	22/03/2019	LGRCE UNION	Payroll deductions	123.00	
EFT11194	22/03/2019	MOORE STEPHENS	Registration - K O'Neill Financial Reporting Workshop 20/05/19 & Management Reporting Workshop 21/05/19	2,048.20	
EFT11195	22/03/2019	NARROGIN FORD AUTO CENTRE	Changeover Ford Ranger utes BH00, 1TA & TA001	4,000.00	
EFT11196	22/03/2019	SHAMARA LETTER	Cater for March Council meeting	390.00	
EFT11197	22/03/2019	STABILISATION TECHNOLOGY PTY LTD	Pallinup Sth Rd - wet mixing & cement stabilisation of floodway, Warrenup Rd - wet mixing & mobilisation	44,107.80	

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 31 March 2019
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Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT11198	22/03/2019	THE WORKWEAR GROUP	Admin uniforms	607.76	
EFT11199	22/03/2019	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services 05/03/2019 & 11/03/2019	935.00	
EFT11200	22/03/2019	WESTRAC EQUIPMENT PTY LTD	BH004 service kit parts	1,890.32	
EFT11201	22/03/2019	WINC AUSTRALIA PTY LIMITED	Stationary order	443.30	
EFT11202	26/03/2019	HEATHER LENTHALL	Refund equipment hire & key bonds		250.00
EFT11203	26/03/2019	SONYA WOODS	Refund hall hire & key bonds		550.00
EFT	05/03/2019	SALARIES & WAGES	Wages fortnight ending 1 March 2019	56,650.61	
EFT	19/03/2019	SALARIES & WAGES	Wages fortnight ending 5 March 2019	55,833.80	
DD5560.1	05/03/2019	WA SUPER	Superannuation contributions	11,165.70	
DD5560.2	05/03/2019	BT SUPER	Superannuation contributions	430.43	
DD5560.3	05/03/2019	AMP SUPERANNUATION SAVINGS TRUST (SST)	Superannuation contributions	170.60	
DD5560.4	05/03/2019	MTAA SUPER	Superannuation contributions	209.69	
DD5560.5	05/03/2019	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	80.02	
DD5560.6	05/03/2019	HESTA SUPER FUND	Superannuation contributions	87.45	
DD5561.1	19/03/2019	WA SUPER	Superannuation contributions	10,993.08	
DD5561.2	19/03/2019	BT SUPER	Superannuation contributions	430.43	
DD5561.3	19/03/2019	AMP SUPERANNUATION SAVINGS TRUST (SST)	Superannuation contributions	209.69	
DD5561.4	19/03/2019	MTAA SUPER	Superannuation contributions	209.69	
DD5561.5	19/03/2019	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	133.37	
DD5561.6	19/03/2019	HESTA SUPER FUND	Superannuation contributions	73.34	
				718,344.46	800.00

CREDIT CARDS			Description	Amount	
February	14/03/2019	Chief Executive Officer	Plants/trees for parks & gardens	145.20	
			Monthly Card Fee	4.00	
			Total CEO	149.20	
February	14/03/2019	Manager Finance & Administration	Refreshments - Council meetings	129.30	
			Groceries for morning tea & lunch - VROC meeting	139.09	
			Morning tea - GSHI meeting	16.00	
			Groceries for office kitchen, Council meetings	309.13	
			Accommodation - CEO, LG Act Review workshop	157.14	
			Monthly Card Fee	4.00	
			Total MFA	754.66	
				Total Credit Card Purchases	903.86



2018/19
Budget Review
for the period
1 July 2018 to 28 February 2019



**SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2019

Note	Budget v Actual		Predicted			
	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)						
4.1.1	2,144,400	1,892,463	(251,900)	0	1,892,500	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	2,935,600	1,444,293	109,100	0	3,044,700	▲
Profit on asset disposals	436,100	11,764	0	0	436,100	
Fees and charges	256,600	194,368	40,000	0	296,600	▲
Service charges	0	0	0	0	0	
Interest earnings	54,600	37,872	0	0	54,600	
Other revenue	92,800	83,401	0	0	92,800	
	3,775,700	1,771,698	149,100	0	3,924,800	
Expenditure from operating activities						
Employee costs	(1,872,500)	(1,273,594)	5,000	0	(1,867,500)	▼
Materials and contracts	(3,550,900)	(1,690,038)	115,000	0	(3,435,900)	▼
Utility charges	(190,800)	(113,840)	0	0	(190,800)	
Depreciation on non-current assets	(1,129,600)	(1,183,406)	(335,000)	0	(1,464,600)	▲
Interest expenses	(58,700)	(33,845)	0	0	(58,700)	
Insurance expenses	(168,400)	(153,509)	0	0	(168,400)	
Loss on asset disposals	(122,400)	(5,224)	0	0	(122,400)	
Other expenditure	(88,000)	(49,051)	0	0	(88,000)	
	(7,181,300)	(4,502,508)	(215,000)	0	(7,396,300)	
Operating activities excluded from budget						
Depreciation on assets	1,129,600	1,183,406	335,000	0	1,464,600	▲
(Profit)/loss on asset disposal	(313,700)	(6,539)	0	0	(313,700)	
Adjust provisions and accruals	0	0	0	0	0	
	(445,300)	338,521	17,200	0	(428,100)	
Amount attributable to operating activities						
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,755,500	918,267	554,300	(2,581,000)	1,728,800	▼
Purchase land held for resale	0	0	0	0	0	
Purchase land and buildings	(3,067,500)	(41,751)	(1,550,000)	4,535,000	(82,500)	▼
Purchase property, plant and equipment	(1,499,000)	(600,276)	(5,000)	0	(1,504,000)	▲
Purchase furniture and equipment	0	0	0	0	0	
Purchase and construction of infrastructure-roads	(2,656,200)	(1,504,967)	0	0	(2,656,200)	
Purchase and construction of infrastructure-other	(327,000)	(26,184)	7,000	0	(320,000)	▼
Proceeds from disposal of assets	1,886,000	409,730	0	(940,000)	946,000	▼
	(1,908,200)	(845,181)	(993,700)	1,014,000	(1,887,900)	
Amount attributable to investing activities						
FINANCING ACTIVITIES						
Proceeds from new borrowings	0	0	995,700	(995,700)	0	
Transfers from cash backed reserves (restricted assets)	1,803,600	130,036	0	(958,300)	845,300	▼
Repayment of debentures	(59,300)	(29,314)	0	0	(59,300)	
Transfers to cash backed reserves (restricted assets)	(1,808,300)	(672,920)	(5,200)	940,000	(873,500)	▼
	(64,000)	(572,198)	990,500	(1,014,000)	(87,500)	
Amount attributable to financing activities						
Budget deficiency before general rates						
	(2,417,500)	(1,078,858)	14,000	0	(2,403,500)	
Estimated amount to be raised from general rates						
4.6.1	2,417,500	2,404,513	(14,000)	0	2,403,500	▼
Closing funding surplus(deficit)						
	0	1,325,655	0	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2019

Note	Budget v Actual		Predicted			
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,144,400	1,892,463	(251,900)	0	1,892,500	▼
Revenue from operating activities (excluding rates)						
Governance	36,000	26,468	0	0	36,000	
General purpose funding	949,100	748,733	47,100	0	996,200	▲
Law, order, public safety	117,200	90,588	0	0	117,200	
Health	1,100	472	0	0	1,100	
Education and welfare	64,800	28,019	0	0	64,800	
Housing	498,500	41,272	0	0	498,500	
Community amenities	80,700	82,936	15,000	0	95,700	▲
Recreation and culture	48,000	11,050	0	0	48,000	
Transport	1,876,500	654,343	59,500	0	1,936,000	▲
Economic services	42,300	49,097	27,500	0	69,800	▲
Other property and services	61,500	38,720	0	0	61,500	
	3,775,700	1,771,698	149,100	0	3,924,800	
Expenditure from operating activities						
Governance	(692,800)	(372,206)	35,000	0	(657,800)	▼
General purpose funding	(262,900)	(170,451)	0	0	(262,900)	
Law, order, public safety	(227,700)	(149,840)	0	0	(227,700)	
Health	(54,600)	(19,018)	0	0	(54,600)	
Education and welfare	(83,600)	(39,385)	10,000	0	(73,600)	▼
Housing	(91,100)	(47,652)	0	0	(91,100)	
Community amenities	(426,500)	(250,545)	0	0	(426,500)	
Recreation and culture	(1,118,700)	(726,653)	2,600	0	(1,116,100)	▼
Transport	(3,982,100)	(2,415,362)	(262,600)	0	(4,244,700)	▲
Economic services	(208,100)	(126,975)	0	0	(208,100)	
Other property and services	(33,200)	(184,421)	0	0	(33,200)	
	(7,181,300)	(4,502,508)	(215,000)	0	(7,396,300)	
Operating activities excluded from budget						
Depreciation on assets	1,129,600	1,183,406	335,000	0	1,464,600	▲
Adjust (Profit)/Loss on Asset Disposal	(313,700)	(6,539)	0	0	(313,700)	
Adjust Provisions and Accruals	0	0	0	0	0	
	(445,300)	338,521	17,200	0	(428,100)	
Amount attributable to operating activities						
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,755,500	918,267	554,300	(2,581,000)	1,728,800	
Purchase land held for resale	0	0	0	0	0	
Purchase land and buildings	(3,067,500)	(41,751)	(1,550,000)	4,535,000	(82,500)	▼
Purchase property, plant and equipment	(1,499,000)	(600,276)	(5,000)	0	(1,504,000)	▲
Purchase furniture and equipment	0	0	0	0	0	
Purchase and construction of infrastructure-roads	(2,656,200)	(1,504,967)	0	0	(2,656,200)	
Purchase and construction of infrastructure-other	(327,000)	(26,184)	7,000	0	(320,000)	▼
Proceeds from disposal of assets	1,886,000	409,730	0	(940,000)	946,000	▼
	(1,908,200)	(845,181)	(993,700)	1,014,000	(1,887,900)	
Amount attributable to investing activities						
FINANCING ACTIVITIES						
Proceeds from new borrowings	0	0	995,700	(995,700)	0	
Transfers from cash backed reserves (restricted assets)	1,803,600	130,036	0	(18,300)	1,785,300	▼
Repayment of debentures	(59,300)	(29,314)	0	0	(59,300)	
Transfers to cash backed reserves (restricted assets)	(1,808,300)	(672,920)	(5,200)	0	(1,813,500)	▼
	(64,000)	(572,198)	990,500	(1,014,000)	(87,500)	
Amount attributable to financing activities	(64,000)	(572,198)	990,500	(1,014,000)	(87,500)	
Budget deficiency before general rates	(2,417,500)	(1,078,858)	14,000	0	(2,403,500)	
Estimated amount to be raised from general rates	2,417,500	2,404,513	(14,000)	0	2,403,500	
Closing Funding Surplus(Deficit)	0	1,325,655	0	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2018

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Broomehill-Tambellup controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2018/19 ACTUAL BALANCES

Balances shown in this budget review report as 2018/19 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

All figures shown in this budget review report are rounded to the nearest dollar.

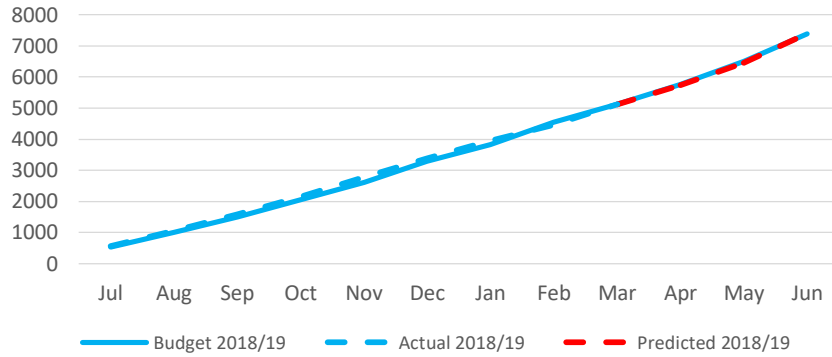
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

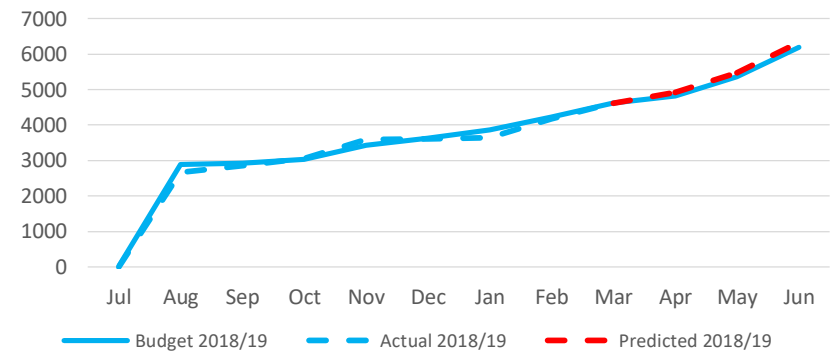
**SHIRE OF BROOMEHILL-TAMBELLUP
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED FOR THE PERIOD ENDED 28 FEBRUARY 2019**

2. SUMMARY GRAPHS - BUDGET REVIEW

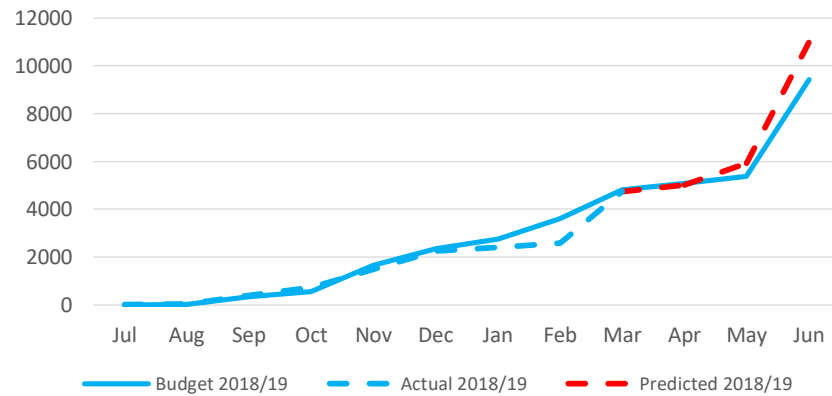
Operating Expenses



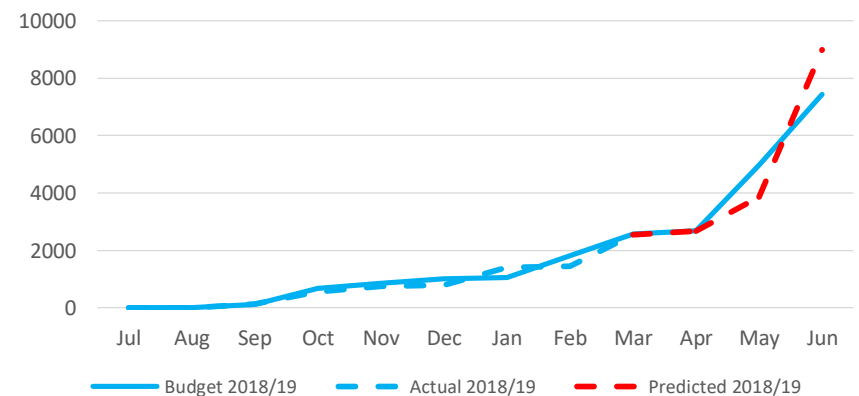
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

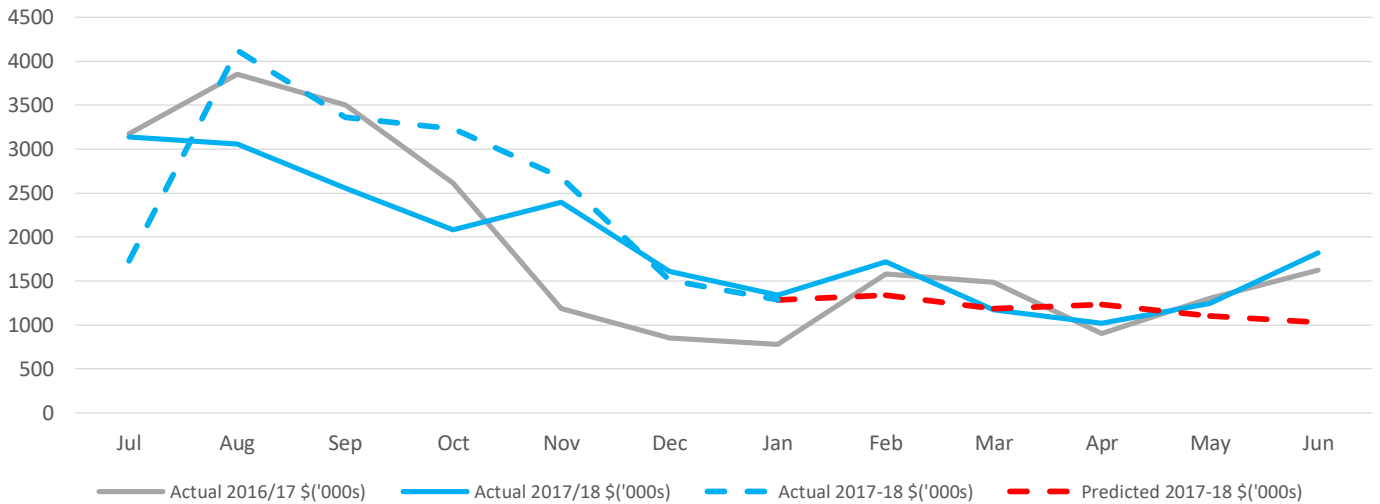
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019

3. NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)
2018/19

Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	1,006,572	895,870	535,091
Cash restricted	1,601,343	1,591,227	1,200,433
Receivables - rates and rubbish	294,942	314,231	277,360
Receivables - other	28,709	32,544	689,929
Inventories	34,844	10,113	87,191
Accruals and Provisions	12,431	0	1,456
	2,978,842	2,843,984	2,791,460
Less: current liabilities			
Payables	(39,700)	31,143	(18,679)
Provisions	0	0	0
	(39,700)	31,143	(18,679)
Less: cash restricted	(1,601,343)	(1,591,227)	(1,200,433)
Net current funding position	1,337,799	1,283,900	1,572,348

Liquidity Over the Year



**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019**

3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Broomehill-Tambellup's operational cycle. In the case of liabilities where the Shire of Broomehill-Tambellup does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Broomehill-Tambellup's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Broomehill-Tambellup prior to the end of the financial year that are unpaid and arise when the Shire of Broomehill-Tambellup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Broomehill-Tambellup's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Broomehill-Tambellup's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Broomehill-Tambellup's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Broomehill-Tambellup has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Broomehill-Tambellup obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2019

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
Permanent Timing

4.1 OPERATING ACTIVITIES

4.1.1 OPENING FUNDING SURPLUS(DEFICIT)

Reduction in surplus carried forward on 1 July due to stock and materials on hand being allocated for year end 30 June 2018, and the amount of creditors accounts payable and accrued expenses at year end being higher than expected.

(251,900)

4.2 OPERATING REVENUE (EXCLUDING RATES)

4.2.1 OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS

Increase in allocations from Financial Assistance Grants (general purpose and local roads) and Main Roads WA Direct Grants

109,100

4.2.2 FEES AND CHARGES

Increased usage of the Broomehill Caravan Park resulting in an increase in revenue. Higher than anticipated revenue from Town Planning applications.

40,000

Predicted Variances Carried Forward

149,100

0

4.3 OPERATING EXPENSES

4.3.1 EMPLOYEE COSTS

Decrease in estimated FBT allocation in Administration based on actual expenditure incurred to date

5,000

4.3.2 MATERIAL AND CONTRACTS

Reduced allocation for roadside clearing under Road Maintenance, building maintenance items not likely to be complete have been deferred and funds transferred to the Building Maintenance Reserve for future allocation

115,000

4.3.3 DEPRECIATION (NON CURRENT ASSETS)

Increase in depreciation allocated for Infrastructure assets (roads, parks and reserves, drainage, cemeteries, water supplies etc) which is the effect of the revaluation of these assets at Fair Value for year end 30 June 2018.

(335,000)

Predicted Variances Carried Forward

(215,000)

0

OPERATING ACTIVITIES EXCLUDED FROM BUDGET

4.3.3 DEPRECIATION (NON CURRENT ASSETS)

Increase in depreciation allocated for Infrastructure assets (roads, parks and reserves, drainage, cemeteries, water supplies etc) which is the effect of the revaluation of these assets at Fair Value for year end 30 June 2018.

335,000

Predicted Variances Carried Forward

335,000

0

4.4 INVESTING ACTIVITIES

4.4.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Increase in funding from the Building Better Regions Fund (BBRF) to assist with construction of 3 dwellings for GROH. This also results in increased capital expenditure and raising a new loan. Provision is made for this revenue from the BBRF for construction of housing to be carried over into the 2019/20 Budget.

554,300

(2,581,000)

4.4.2 PURCHASE OF LAND AND BUILDINGS

Increase in overall expenditure to provide for construction of the GROH dwellings. Construction of 4 ILU's in Broomehill, 3 staff houses and 3 GROH houses will be carried over into 2019/20

(1,550,000)

4,535,000

4.4.3 PURCHASE OF PLANT AND EQUIPMENT

Funds set aside for solar energy on 63 Taylor St has been reallocated to solar energy on the Tambellup Admin Building

(5,000)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2019

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
4.4.4 PURCHASE OF INFRASTRUCTURE - OTHER		
Provision to complete the Washdown Bay at the Tambellup Depot, which is a carry over from the 2017/18 year. Investigation for development of the Tambellup Caravan Park and the Holland Track Interpretive Centre are unlikely to commence before the end of year, these funds have been transferred to a new Reserve for allocation in future budgets.	7,000	
4.4.5 PROCEEDS FROM DISPOSAL OF ASSETS		
The budget contains provision to sell 4 staff houses. This will not be achieved in 2018/19 and will be carried over into 2019/20		(940,000)
Predicted Variances Carried Forward	<u>(993,700)</u>	<u>1,014,000</u>
4.5 FINANCING ACTIVITIES		
4.5.1 PROCEEDS FROM NEW BORROWINGS		
To assist with construction of the 3 GROH houses, a new loan will be raised. BBRF funding will also be used to construct these dwellings. The loan will not be drawn down upon in 2018/19.	995,700	(995,700)
4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Reduced transfer from the Building Reserve for construction of the new dwellings, which will be carried over into 2019/20		(958,300)
4.5.3 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Proceeds from the sale of 4 staff houses will be transferred to the Bulding Reserve, however sale of these dwellings is not likely to occur in 2018/19 and will be carried over into 2019/20		940,000
Deferred building maintenance items will be allocated to the Building Maintenance Reserve for future allocation. Creation of a new Tourism and Economic Development Reserve for projects such as development of a Caravan Park in Tambellup and a Holland Track Interpretive Centre in Broomehill	(5,200)	
Predicted Variances Carried Forward	<u>990,500</u>	<u>(1,014,000)</u>
4.6 OTHER ITEMS		
4.6.1 RATE REVENUE		
Reduction in rate revenue due to higher take up of the 5% discount offered.	(14,000)	
Predicted Variances Carried Forward	<u>(14,000)</u>	<u>0</u>
Total Predicted Variances as per Annual Budget Review	<u><u>0</u></u>	<u><u>0</u></u>

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)				0	
SURPLUS	Opening Surplus	181005	Opening Surplus(Deficit)			(251,900)	(251,900)	Surplus c/fwd lower than estimated
03229.71	Financial Assistance Grants - general purpose	181005	Operating Revenue		35,400		(216,500)	Increase in 2018/19 allocation
03230.71	Financial Assistance Grants - roads	181005	Operating Revenue		9,600		(206,900)	Increase in 2018/19 allocation
12159.71	Main Roads WA - direct grant	181005	Operating Revenue		59,500		(147,400)	Increase in 2018/19 allocation
12228.16	Roman Road Inventory	181005	Operating Expenses		10,000		(137,400)	Reduction in anticipated expenditure
12226.16	Road Maintenance - contract services	181005	Operating Expenses		50,000		(87,400)	Reduction in provision for roadside clearing
15171.40	Plant Reserve - transfer to	181005	Capital Expenses		80,000		(7,400)	Reduced transfer to Reserve
09004.72	Other Housing - non operating grant	190216	Capital Revenue		554,300		546,900	Building Better Regions funds for GROH Housing
	Loans Proceeds from New Loan	190216	Capital Revenue		995,700		1,542,600	Proceeds from new loan for GROH Housing
CAP146	GROH Housing - 4x2 Lot 398 Parnell St, Tambellup	190216	Capital Expenses			(550,000)	992,600	Construction of GROH Housing
CAP147	GROH Housing - 3x2 Lot 22 Taylor St, Tambellup	190216	Capital Expenses			(500,000)	492,600	Construction of GROH Housing
CAP148	GROH Housing - 3x2 Lot 22 Taylor St, Tambellup	190216	Capital Expenses			(500,000)	(7,400)	Construction of GROH Housing
03002.73	Rates - ExGratia		Operating Revenue		2,100		(5,300)	Increased tonnage at Bhill CBH site
03005.70	Discount - Rates		Operating Expenses			(14,000)	(19,300)	Increase in takeup of discount
04101.26	Members of Council - computer & internet		Operating Expenses			(1,500)	(20,800)	Increase to include Docs on Tap subs
04101.57	Members of Council - travel & accommodation		Operating Expenses		1,500		(19,300)	Actual expenditure lower than anticipated
04103.15	Tambellup Admin Building - internal paint		Operating Expenses		15,000		(4,300)	Defer painting - transfer to Bldg Mtce Res
04104.15	Audit - professional services		Operating Expenses		15,000		10,700	Actual expenditure lower than anticipated
04301.08	General Admin - fringe benefits tax		Operating Expenses		5,000		15,700	Actual expenditure lower than anticipated
04301.10	General Admin - staff housing allocation		Non Cash Item	(15,000)			15,700	Allocation of staff housing costs to programs
04301.16	General Admin - contract services		Operating Expenses		10,000		25,700	Trainee costs lower than budgeted
04126.16	Asset Management Plan - contract services		Operating Expenses			(10,000)	15,700	Realloc funds from LTFP
04128.16	Long Term Financial Plan - contract services		Operating Expenses		10,000		25,700	Realloc funds to AMP
04130.16	Corporate Business Plan - contract services		Operating Expenses		5,000		30,700	Plan prepared internally
08302.17	Independent Living Seniors - professional services		Operating Expenses		10,000		40,700	Provision no longer required
09107.15	63 Taylor Street - repairs & maintenance		Operating Expenses		5,000		45,700	Transfer to Admin Bldg solar
09120.15	18 Ivy Street - repairs & maintenance		Operating Expenses		5,000		50,700	Defer reticulation - transfer to Bldg Mtce Res
09122.15	1 Janus Street - repairs & maintenance		Operating Expenses			(20,000)	30,700	Increased expend - carpets, paint, blinds
09300.10	Allocation of Housing Costs		Non Cash Item	10,000			30,700	Allocation of staff housing costs to programs
10301.83	Town Planning - fees & charges		Operating Revenue		15,000		45,700	Increased revenue from planning applications
11082.01	Fmr Tamb Bowling Club - salaries & wages		Operating Expenses			(5,000)	40,700	Increased mtce - realloc from Road Mtce
11082.98	Fmr Tamb Bowling Club - plant op costs		Operating Expenses			(2,400)	38,300	Increased mtce - realloc from Road Mtce
11082.99	Fmr Tamb Bowling Club -public works overheads		Operating Expenses			(5,000)	33,300	Increased mtce - realloc from Road Mtce
11271.10	Allocation of Housing Costs		Non Cash Item	5,000			33,300	Allocation of staff housing costs to programs
11377.15	Tambellup Library & CRC - repairs & maintenance		Operating Expenses		5,000		38,300	Defer building mtce - transfer to Bldg Mtce Res

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
11526.15	Broomehill Museum - repairs & maintenance		Operating Expenses		5,000		43,300	Defer building mtce - transfer to Bldg Mtce Res
12226.01	Road Maintenance - salaries & wages		Operating Expenses		5,000		48,300	Realloc to Fmr Tamb Bowling Club
12226.98	Road Maintenance - plant op costs		Operating Expenses		2,400		50,700	Realloc to Fmr Tamb Bowling Club
12226.99	Road Maintenance - public works overheads		Operating Expenses		5,000		55,700	Realloc to Fmr Tamb Bowling Club
12258.33	Asset Depreciation - Infrastructure		Non Cash Item	(335,000)			55,700	Increase resulting from Fair Value reval
13151.83	Broomehill Caravan Park - fees & charges		Operating Revenue		25,000		80,700	Increased usage of caravan park
13451.74	Other Economic Services - reimbursements		Operating Revenue		2,500		83,200	Increase in revenue
CAP134	Tambellup Admin Building - solar energy		Capital Expenses			(5,000)	78,200	Increased alloc from housing
CAP139	Transfer Stations - bin lifters		Capital Expenses		20,000		98,200	Provision no longer required
CAP128	Tambellup Depot - washdown bay		Capital Expenses			(23,000)	75,200	Carry over completion from previous year
RR23	Morgan Road - seal (Roads to Recovery)		Capital Expenses			(10,000)	65,200	Funds realloc from Taylor St R2R
RR24	Taylor Street - drainage design (Roads to Recovery)		Capital Expenses		10,000		75,200	Project not eligible for R2R, realloc to Morgan Rd
CAP143	Tamb Caravan Park - investigate development		Capital Expenses		10,000		85,200	Transfer to Tourism & Economic Devel Reserve
CAP144	Holland Track interpretive centre		Capital Expenses		20,000		105,200	Transfer to Tourism & Economic Devel Reserve
14761.40	Development Costs - Lot 22 Taylor St, Tambellup		Capital Expenses			(20,000)	85,200	Resolve contamination issues
RESERVE	Building Maintenance Reserve - transfer to		Capital Expenses			(30,000)	55,200	Increased transfer from deferred building mtce
RESERVE	Tourism & Economic Development Reserve - transfer to		Capital Expenses			(30,000)	25,200	Creation of new Reserve
RESERVE	Building Reserve - transfer to		Capital Expenses			(25,200)	0	Surplus funds transferred to Reserve
Amended Budget Cash Position as per Council Resolution				(335,000)	2,003,000	(2,003,000)	0	

Classifications Pick List

- Operating Revenue
- Operating Expenses
- Capital Revenue
- Capital Expenses
- Opening Surplus(Deficit)
- Non Cash Item

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

SUMMARY by PROGRAM

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance
<u>OPERATING REVENUE</u>				
Governance	36,000	26,467.61	36,000	0
General Purpose Funding	3,366,600	3,153,245.79	3,399,700	33,100
Law, Order & Public Safety	117,200	90,588.03	117,200	0
Health	1,100	472.00	1,100	0
Education & Welfare	64,800	28,018.72	64,800	0
Housing	498,500	41,271.81	498,500	0
Community Amenities	80,700	82,936.25	95,700	15,000
Recreation & Culture	48,000	11,050.04	48,000	0
Transport	1,876,500	654,343.45	1,936,000	59,500
Economic Services	42,300	49,097.40	69,800	27,500
Other Property & Services	61,500	38,719.95	61,500	0
	6,193,200	4,176,211.05	6,328,300	135,100
<u>OPERATING EXPENSE</u>				
Governance	(692,800)	(372,206.11)	(657,800)	35,000
General Purpose Funding	(262,900)	(170,451.18)	(262,900)	0
Law, Order & Public Safety	(227,700)	(149,840.00)	(227,700)	0
Health	(54,600)	(19,017.84)	(54,600)	0
Education & Welfare	(83,600)	(39,385.02)	(73,600)	10,000
Housing	(91,100)	(47,652.04)	(91,100)	0
Community Amenities	(426,500)	(250,545.09)	(426,500)	0
Recreation & Culture	(1,118,700)	(726,652.76)	(1,116,100)	2,600
Transport	(3,982,100)	(2,415,362.23)	(4,244,700)	(262,600)
Economic Services	(208,100)	(126,974.73)	(208,100)	0
Other Property & Services	(33,200)	(184,420.71)	(33,200)	0
	(7,181,300)	(4,502,507.71)	(7,396,300)	(215,000)
Adjustment for Non Cash Revenue and Expenses				
Depreciation of Assets	1,129,600	1,183,406.29	1,464,600	335,000
(Profit) / Loss on Sale of Assets	(313,700)	(6,539.32)	(313,700)	0
Provisions and Accruals	0	0.00	0	0
Capital Revenue and Expenses				
Purchase of Land Held for Resale	0	0.00	0	0
Purchase of Land & Buildings	(3,067,500)	(41,751.47)	(4,617,500)	(1,550,000)
Purchase of Plant & Equipment	(1,499,000)	(600,276.25)	(1,504,000)	(5,000)
Purchase of Furniture & Equipment	0	0.00	0	0
Purchase of Infrastructure Assets - Roads	(2,656,200)	(1,504,966.70)	(2,656,200)	0
Purchase of Infrastructure Assets - Other	(327,000)	(26,183.97)	(320,000)	7,000
Proceeds from Disposal of Assets	1,886,000	409,730.07	1,886,000	0
Grants & Contributions for the Development of Assets	3,755,500	918,267.00	4,309,800	554,300
Debt Management				
Repayment of Debentures	(59,300)	(29,313.50)	(59,300)	0
Proceeds from New Debentures	0	0.00	995,700	995,700
Reserves and Restricted Funds				
Transfers to Reserves	(1,808,300)	(672,920.18)	(1,813,500)	(5,200)
Transfers from Reserves	1,803,600	130,036.00	1,803,600	0
ADD Surplus / (Deficit) 1 July C/Fwd	2,144,400	1,892,463.43	1,892,500	(251,900)
Surplus / (Deficit) Year to Date	0	1,325,654.74	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

GENERAL PURPOSE FUNDING	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
RATES					
Revenue					
03001 Rate Income					
70 Rates	2,509,500	2,509,965.72	2,509,500	0	
03002 Rates - Ex Gratia					
73 Contributions	52,300	54,395.12	54,400	2,100	Increased tonnage Bhill CBH
03005 Discount - Rates					
70 Rates	(88,000)	(101,982.27)	(102,000)	(14,000)	Increase in take up of discount
03011 Admin Fee - Instalments					
83 Fees & Charges	2,000	1,640.00	2,000	0	
03012 Rates Penalty Interest					
86 Penalty Interest	23,000	12,937.60	23,000	0	
03013 Instalment Interest					
86 Penalty Interest	3,000	2,485.88	3,000	0	
03014 Interest on Deferred Rates					
86 Penalty Interest	500	0.00	500	0	
03016 Rate Enquiries					
83 Fees & Charges	1,000	540.00	1,000	0	
03030 Reimbursements					
74 Reimbursements	15,000	1,994.47	15,000	0	
03111 Expense - Rates Written Off					
70 Rates	(4,000)	(3,470.32)	(4,000)	0	
TOTAL REVENUE - RATES	2,514,300	2,478,506.20	2,502,400	(11,900)	
Expense					
03110 Expense - Rates General					
14 Printing & Stationery	(500)	0.00	(500)	0	
16 Contract Services	(15,000)	(4,929.52)	(15,000)	0	
18 Postage & Freight	(300)	0.00	(300)	0	
23 Valuations & Title Searches	(20,000)	(252.71)	(20,000)	0	
53 Subscriptions	(2,500)	(2,066.36)	(2,500)	0	
96 Administration Allocated	(163,800)	(123,730.77)	(163,800)	0	
TOTAL EXPENSE - RATES	(202,100)	(130,979.36)	(202,100)	0	
GENERAL PURPOSE FUNDING					
Revenue					
03229 Grants - FAGS General Purpose					
71 Grants - Operating	540,800	432,186.00	576,200	35,400	Increased FAGs allocation
03230 Grants - FAGS Local Roads					
71 Grants - Operating	283,600	219,924.75	293,200	9,600	Increased FAGs allocation
TOTAL REVENUE - GENERAL PURPOSE FUNDING	824,400	652,110.75	869,400	45,000	
OTHER GENERAL PURPOSE FUNDING					
Revenue					
03239 Other General Purpose Funding					
79 Other Sundry Income	0	(0.01)	0	0	
83 Fees & Charges	800	908.67	800	0	
03240 Other General Purpose Funding - No GST					
84 Interest On Investments - Reserves	22,100	21,720.18	22,100	0	
85 Interest On Investments - Muni Fund	5,000	0.00	5,000	0	
TOTAL REVENUE - OTHER GPF	27,900	22,628.84	27,900	0	
Expense					
03340 Other General Purpose Funding					
50 Bank Charges	(6,000)	(2,849.69)	(6,000)	0	
59 Other Sundry Expenses	(200)	(93.60)	(200)	0	
96 Administration Allocated	(54,600)	(36,528.53)	(54,600)	0	
TOTAL EXPENSE - OTHER GPF	(60,800)	(39,471.82)	(60,800)	0	
REVENUE - GENERAL PURPOSE FUNDING	3,366,600	3,153,245.79	3,399,700	33,100	
EXPENSE - GENERAL PURPOSE FUNDING	(262,900)	(170,451.18)	(262,900)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

GOVERNANCE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
MEMBERS OF COUNCIL					
Revenue					
04001 Revenue - Members Of Council					
73 Contributions	16,000	11,019.16	16,000	0	
TOTAL REVENUE - MEMBERS OF COUNCIL	16,000	15,698.48	16,000	0	
Expense					
04101 Expense - Members Of Council					
13 Minor Equipment	(1,000)	0.00	(1,000)	0	
14 Printing & Stationery	(100)	0.00	(100)	0	
16 Contract Services	(500)	0.00	(500)	0	
17 Professional Services	(5,000)	0.00	(5,000)	0	
19 Advertising & Promotions	(1,000)	(647.86)	(1,000)	0	
24 Legal Advice	(2,000)	0.00	(2,000)	0	
26 Computer & Internet Expenses	(3,500)	(4,666.54)	(5,000)	(1,500)	Includes Docs on Tap subscription
49 Councillor Allowances	(3,500)	(1,750.00)	(3,500)	0	
52 Refreshments & Entertainment	(17,000)	(13,975.58)	(17,000)	0	
53 Subscriptions	(25,000)	(18,003.73)	(25,000)	0	
54 President & Deputy Allowances	(2,500)	(1,250.00)	(2,500)	0	
55 Members Meeting Fees	(55,000)	(26,000.00)	(55,000)	0	
56 Donations	(5,000)	(1,694.55)	(5,000)	0	
57 Conference Expenses	(10,000)	(6,123.84)	(10,000)	0	
58 Travel & Accommodation	(7,000)	0.00	(5,500)	1,500	Reduced expenditure
59 Other Sundry Expenses	(3,000)	0.00	(3,000)	0	
60 Insurances	(3,700)	(3,266.30)	(3,700)	0	
96 Administration Allocated	(327,400)	(233,316.32)	(327,400)	0	
04103 Expense - Tambellup Admin Building					
01 Salaries & Wages	(13,000)	(6,793.81)	(13,000)	0	
15 Repairs & Maintenance	(20,500)	(1,798.42)	(5,500)	15,000	Internal paint deferred - transfer to Reserve
16 Contract Services	(1,000)	(559.08)	(1,000)	0	
51 Interest On Loans	(6,500)	(3,742.25)	(6,500)	0	
59 Other Sundry Expenses	(100)	(164.00)	(100)	0	
60 Insurances	(4,000)	(3,861.62)	(4,000)	0	
65 Electricity & Gas	(7,000)	(2,640.96)	(7,000)	0	
66 Water Charges	(800)	(533.26)	(800)	0	
98 Plant Operating Costs	0	(20.00)	0	0	
99 Public Works Overhead	(6,000)	(3,431.74)	(6,000)	0	
04106 Expense - Broomehill Admin Building					
01 Salaries & Wages	(4,000)	(2,254.68)	(4,000)	0	
15 Repairs & Maintenance	(5,000)	(797.75)	(5,000)	0	
16 Contract Services	(1,000)	(1,225.18)	(1,000)	0	
51 Interest On Loans	0	(65.14)	0	0	
59 Other Sundry Expenses	(100)	(84.27)	(100)	0	
60 Insurances	(1,500)	(3,024.38)	(1,500)	0	
65 Electricity & Gas	(2,000)	(2,117.40)	(2,000)	0	
66 Water Charges	0	(10.13)	0	0	
98 Plant Operating Costs	0	(50.00)	0	0	
99 Public Works Overhead	(2,000)	(1,246.15)	(2,000)	0	
04102 Expense - Elections					
17 Professional Services	0	0.00	0	0	
19 Advertising & Promotions	0	0.00	0	0	
04104 Expense - Audit					
17 Professional Services	(30,000)	8,240.00	(15,000)	15,000	Actual expenditure lower than anticipated
TOTAL EXPENSE - MEMBERS OF COUNCIL	(576,700)	(336,874.94)	(546,700)	30,000	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

GOVERNANCE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
ADMINISTRATION GENERAL					
Revenue					
04201 Revenue - Administration General					
74 Reimbursements	11,000	10,003.82	11,000	0	
83 Fees & Charges	0	9.09	0	0	
89 Profit on Disposal of Assets	0	227.02	0	0	
04202 Revenue - Administration General (No GST)					
74 Reimbursements	0	529.20	0	0	
04203 Revenue - FOI Applications					
83 Reimbursements	0	0.00	0	0	
TOTAL REVENUE - ADMINISTRATION GENERAL	11,000	10,769.13	11,000	0	
Expense					
04301 Expense - Administration General					
01 Salaries & Wages	(670,700)	(421,706.43)	(670,700)	0	
02 Superannuation	(85,300)	(58,327.83)	(85,300)	0	
03 Workers Comp Insurance	(15,000)	(13,706.92)	(15,000)	0	
04 Protective Clothing	(6,500)	(6,418.96)	(6,500)	0	
05 Training & Education	(10,000)	(7,625.28)	(10,000)	0	
07 Recruitment Costs And Subsidies	(1,000)	0.00	(1,000)	0	
08 Fringe Benefits Tax	(15,000)	(4,816.08)	(10,000)	5,000	Actual expenditure lower than anticipated
10 Staff Housing Allocation	(30,700)	(41,980.57)	(45,700)	(15,000)	Mtce incurred at 1 Janus St allocated
13 Minor Equipment	(5,000)	(3,611.18)	(5,000)	0	
14 Printing & Stationery	(9,000)	(7,214.15)	(9,000)	0	
15 Repairs & Maintenance	(500)	(199.41)	(500)	0	
16 Contract Services	(15,000)	(2,677.50)	(5,000)	10,000	Trainee costs lower than budgeted
17 Professional Services	(20,000)	(16,477.50)	(20,000)	0	
18 Postage & Freight	(5,000)	(2,204.92)	(5,000)	0	
19 Advertising & Promotions	(1,500)	(292.87)	(1,500)	0	
20 Leasing & Plant Hire	(27,000)	(19,958.40)	(27,000)	0	
24 Legal Advice	(2,000)	0.00	(2,000)	0	
26 Computer & Internet Expenses	(70,000)	(48,478.58)	(70,000)	0	
41 Loss on Disposal of Assets	(6,500)	(1,527.48)	(6,500)	0	
53 Subscriptions	(3,000)	(2,984.55)	(3,000)	0	
57 Conference Expenses	(6,500)	(2,430.91)	(6,500)	0	
58 Travel & Accommodation	(8,000)	(4,775.71)	(8,000)	0	
59 Other Sundry Expenses	(3,000)	(316.01)	(3,000)	0	
60 Insurances	(25,000)	(23,737.58)	(25,000)	0	
67 Telephone Expense	(12,000)	(7,102.96)	(12,000)	0	
04330 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(31,000)	(20,704.86)	(31,000)	0	
31 Dep'n Plant & Equipment	(3,900)	(7,004.47)	(3,900)	0	
32 Dep'n Furniture & Equipment	(3,800)	(4,289.43)	(3,800)	0	
04302 Expense - Administration Allocation					
96 Administration Allocated	1,091,900	730,570.54	1,091,900	0	
TOTAL EXPENSE - ADMINISTRATION GENERAL	0	0.00	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

GOVERNANCE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
AMALGAMATION					
Expense					
04105 Expense - Amalgamation					
17 Professional Services	(51,500)	0.00	(51,500)	0	
TOTAL EXPENSE - AMALGAMATION	(51,500)	0.00	(51,500)	0	
OTHER GOVERNANCE					
Revenue					
04119 Revenue - Broomehill Archive Repository					
73 Contributions	4,000	0.00	4,000	0	
04120 Revenue - VROC / Regional Collaboration					
73 Contributions	5,000	0.00	5,000	0	
TOTAL REVENUE - OTHER GOVERNANCE	9,000	0.00	9,000	0	
Expense					
04125 Expense - VROC / Regional Collaboration					
16 Contract Services	(10,000)	0.00	(10,000)	0	
04126 Expense - Asset Management Plan					
16 Contract Services	(20,000)	(28,751.09)	(30,000)	(10,000)	Realloc. from Long Term Financial Plan
04128 Expense - Long Term Financial Plan					
16 Contract Services	(10,000)	0.00	0	10,000	Realloc. To Asset Management Plan
04129 Expense - Strategic Community Plan					
16 Contract Services	(11,400)	(3,500.00)	(11,400)	0	
04130 Expense - Corporate Business Plan					
16 Contract Services	(5,000)	0.00	0	5,000	Provision not required
04131 Expense - Workforce Plan					
16 Contract Services	(3,000)	(2,500.00)	(3,000)	0	
04132 Expense - Broomehill Archive Repository					
01 Salaries & Wages	(100)	0.00	(100)	0	
15 Repairs & Maintenance	(1,000)	0.00	(1,000)	0	
16 Contract Services	(500)	(580.08)	(500)	0	
60 Insurances	(1,800)	0.00	(1,800)	0	
65 Electricity & Gas	(1,800)	0.00	(1,800)	0	
99 Public Works Overheads	0	0.00	0	0	
TOTAL EXPENSE - OTHER GOVERNANCE	(64,600)	(35,331.17)	(59,600)	5,000	
REVENUE - GOVERNANCE	36,000	26,467.61	36,000	0	
EXPENSE - GOVERNANCE	(692,800)	(372,206.11)	(657,800)	35,000	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

LAW, ORDER & PUBLIC SAFETY

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
FIRE PREVENTION					
Revenue					
05001 Revenue - ESL Grant					
71 Grants - Operating	31,000	15,525.00	31,000	0	
05020 Revenue - ESL Collected					
79 Other Sundry Income	66,500	65,436.00	66,500	0	
05021 Revenue - Other Fire Prevention					
73 Contributions	5,000	0.00	5,000	0	
74 Reimbursements	5,000	(90.00)	5,000	0	
83 Fees & Charges	100	54.56	100	0	
05022 Revenue - ESL Administration Fees					
79 Other Sundry Income	4,000	4,000.00	4,000	0	
05024 Revenue - ESL Penalty Interest					
86 Penalty Interest	900	728.66	900	0	
05025 Revenue - Interest on Deferred ESL					
86 Penalty Interest	100	0.00	100	0	
05026 Revenue - Other Fire Prevention (No GST)					
73 Contributions	0	1,000.00	0	0	
82 Fines & Penalties	500	250.00	500	0	
TOTAL REVENUE - FIRE PREVENTION	113,100	86,904.22	113,100	0	
Expense					
05103 Expense - ESL Grant Clothing & Accessories					
13 Minor Equipment	(10,000)	(1,200.97)	(10,000)	0	
05105 Expense - ESL Grant Maintenance Equipment					
13 Minor Equipment	(5,000)	(4,021.97)	(5,000)	0	
15 Repairs & Maintenance	(1,000)	0.00	(1,000)	0	
05120 Expense - ESL Remitted					
59 Other Sundry Expenses	(66,500)	(39,261.60)	(66,500)	0	
05121 Expense - Fire Prevention Other					
01 Salaries & Wages	(1,500)	(5,353.53)	(1,500)	0	
13 Minor Equipment	0	(836.36)	0	0	
14 Printing & Stationery	(1,500)	0.00	(1,500)	0	
16 Contract Services	(3,000)	(546.13)	(3,000)	0	
18 Postage & Freight	(500)	0.00	(500)	0	
19 Advertising & Promotions	(200)	(136.36)	(200)	0	
59 Other Sundry Expenses	(500)	(523.15)	(500)	0	
60 Insurances	(15,000)	(15,000.00)	(15,000)	0	
67 Telephone Expense	(4,000)	(2,842.44)	(4,000)	0	
96 Administration Allocated	(16,400)	(10,958.57)	(16,400)	0	
98 Plant Operating Costs	(500)	(3,753.50)	(500)	0	
99 Public Works Overhead	(1,500)	(5,353.53)	(1,500)	0	
05122 Expense - Fire Shed					
15 Repairs & Maintenance	(1,000)	0.00	(1,000)	0	
59 Other Sundry Expenses	(100)	0.00	(100)	0	
60 Insurances	(500)	(423.40)	(500)	0	
05123 Expense - Community Emergency Services Manager					
16 Contract Services	(20,000)	(7,970.65)	(20,000)	0	
05124 Expense - Jam Creek Road Communications Tower					
01 Salaries & Wages	(200)	(333.89)	(200)	0	
15 Repairs & Maintenance	(500)	0.00	(500)	0	
60 Insurances	(300)	(203.90)	(300)	0	
98 Plant Operating Costs	(100)	(40.00)	(100)	0	
99 Public Works Overhead	(200)	(333.89)	(200)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

LAW, ORDER & PUBLIC SAFETY

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
FIRE PREVENTION continued					
05125 Expense - Fairfield Communications Tower					
01 Salaries & Wages	(200)	(293.50)	(200)	0	
15 Repairs & Maintenance	(500)	0.00	(500)	0	
16 Contract Services	0	(100.91)	0	0	
65 Electricity & Gas	(500)	(516.55)	(500)	0	
60 Insurances	(200)	(184.34)	(200)	0	
98 Plant Operating Costs	(100)	(60.00)	(100)	0	
99 Public Works Overhead	(200)	(293.50)	(200)	0	
05130 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(4,800)	(3,192.22)	(4,800)	0	
31 Dep'n Plant & Equipment	(28,400)	(18,887.20)	(28,400)	0	
TOTAL EXPENSE - FIRE PREVENTION	(184,900)	(122,622.06)	(184,900)	0	
ANIMAL CONTROL					
Revenue					
05202 Revenue - Dog Control (No Gst)					
82 Fines & Penalties	100	200.00	100	0	
83 Fees & Charges	3,500	3,147.56	3,500	0	
05203 Revenue - Cat Control (No Gst)					
82 Fines & Penalties	0	0.00	0	0	
83 Fees & Charges	500	336.25	500	0	
TOTAL REVENUE - ANIMAL CONTROL	4,100	3,683.81	4,100	0	
Expense					
05301 Expense - Animal Control					
01 Salaries & Wages	(1,500)	(286.44)	(1,500)	0	
13 Minor Equipment	(500)	(330.00)	(500)	0	
15 Repairs & Maintenance	(1,000)	0.00	(1,000)	0	
16 Contract Services	(20,000)	(14,280.00)	(20,000)	0	
19 Advertising & Promotions	(200)	0.00	(200)	0	
96 Administration Allocated	(16,400)	(10,958.57)	(16,400)	0	
98 Plant Operating Costs	(100)	0.00	(100)	0	
99 Public Works Overhead	(1,500)	(286.44)	(1,500)	0	
05320 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(200)	(134.76)	(200)	0	
31 Dep'n Plant & Equipment	(400)	(272.93)	(400)	0	
TOTAL EXPENSE - ANIMAL CONTROL	(41,800)	(26,549.14)	(41,800)	0	
OTHER LAW, ORDER & PUBLIC SAFETY					
Expense					
05451 Expense - Other Law, Order & Public Safety					
01 Salaries & Wages	0	0.00	0	0	
99 Public Works Overhead	0	0.00	0	0	
05452 Expense - VESU /Ambulance Callouts					
01 Salaries & Wages	(500)	(668.80)	(500)	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overhead	(500)	0.00	(500)	0	
TOTAL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY	(1,000)	(668.80)	(1,000)	0	
REVENUE - LAW, ORDER & PUBLIC SAFETY	117,200	90,588.03	117,200	0	
EXPENSE - LAW, ORDER & PUBLIC SAFETY	(227,700)	(149,840.00)	(227,700)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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HEALTH

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
MATERNAL & INFANT HEALTH					
Revenue					
07001 Revenue - Maternal & Infant Health					
80 Rent	600	0.00	600	0	
TOTAL REVENUE - MATERNAL & INFANT HEALTH	600	0.00	600	0	
Expense					
07101 Expense - Health (Infant Health Clinic)					
01 Salaries & Wages	(1,000)	(403.23)	(1,000)	0	
15 Repairs & Maintenance	(7,000)	(66.62)	(7,000)	0	
16 Contract Services	0	0.00	0	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(500)	(467.22)	(500)	0	
65 Electricity & Gas	(900)	(475.50)	(900)	0	
66 Water Charges	(800)	(515.86)	(800)	0	
67 Telephone Expense	(500)	(315.89)	(500)	0	
96 Administration Allocated	(1,100)	(730.56)	(1,100)	0	
98 Plant Operation Costs	(500)	(60.00)	(500)	0	
99 Public Works Overhead	(1,000)	(403.23)	(1,000)	0	
07110 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(2,000)	(1,331.48)	(2,000)	0	
31 Dep'n Plant & Equipment	(700)	(466.00)	(700)	0	
TOTAL EXPENSE - MATERNAL & INFANT HEALTH	(16,100)	(5,317.59)	(16,100)	0	
HEALTH INSPECTION					
Revenue					
07121 Revenue - Health Inspection (No Gst)					
83 Fees & Charges	500	472.00	500	0	
TOTAL REVENUE - HEALTH INSPECTION	500	472.00	500	0	
Expense					
07130 Expense - Health Inspection					
16 Contract Services	(10,000)	(2,324.40)	(10,000)	0	
24 Legal Advice	(2,000)	0.00	(2,000)	0	
96 Administration Allocated	(10,900)	(7,305.69)	(10,900)	0	
TOTAL EXPENSE - HEALTH INSPECTION	(22,900)	(9,630.09)	(22,900)	0	
PREVENTATIVE SERVICES - PEST CONTROL					
Expense					
07301 Expense - Pest Control					
01 Salaries & Wages	(4,000)	(1,528.67)	(4,000)	0	
15 Repairs & Maintenance	(5,000)	0.00	(5,000)	0	
16 Contract Services	0	(82.26)	0	0	
96 Administration Allocated	(1,100)	(730.56)	(1,100)	0	
98 Plant Operating Costs	(1,500)	(200.00)	(1,500)	0	
99 Public Works Overhead	(4,000)	(1,528.67)	(4,000)	0	
TOTAL EXPENSE - PREVENTATIVE SERVICES PEST CONTROL	(15,600)	(4,070.16)	(15,600)	0	
REVENUE - HEALTH	1,100	472.00	1,100	0	
EXPENSE - HEALTH	(54,600)	(19,017.84)	(54,600)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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EDUCATION & WELFARE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
OTHER EDUCATION					
Revenue					
08001 Revenue - Education					
74 Reimbursements	300	0.00	300	0	
08002 Revenue - A Smart Start Program					
74 Reimbursements	62,000	28,018.72	62,000	0	
TOTAL REVENUE - OTHER EDUCATION	62,300	28,018.72	62,300	0	
Expense					
08101 Expense - Education					
56 Donations	(4,300)	(4,300.00)	(4,300)	0	
08102 Expense - Broomehill Primary School					
01 Salaries & Wages	0	(445.69)	0	0	
56 Donations	(1,000)	(1,000.00)	(1,000)	0	
98 Plant Operation Costs	0	(265.00)	0	0	
99 Public Works Overheads	0	(445.69)	0	0	
08103 Expense - Tambellup Primary School					
01 Salaries & Wages	0	(160.50)	0	0	
56 Donations	(1,000)	(250.00)	(1,000)	0	
59 Other Sundry Expenses	(300)	0.00	(300)	0	
98 Plant Operation Costs	0	(152.50)	0	0	
99 Public Works Overheads	0	(160.50)	0	0	
08104 Expense - A Smart Start Program (GSDC Funded)					
01 Salaries & Wages	(53,000)	(29,019.85)	(53,000)	0	
02 Superannuation	(5,000)	(2,639.84)	(5,000)	0	
58 Travel & Accommodation	(4,000)	0.00	(4,000)	0	
TOTAL EXPENSE - OTHER EDUCATION	(68,600)	(38,839.57)	(68,600)	0	
OTHER WELFARE					
Revenue					
08201 Revenue - Other Welfare					
71 Grants - Operating	2,500	0.00	2,500	0	
TOTAL REVENUE - OTHER WELFARE	2,500	0.00	2,500	0	
Expense					
08301 Expense - Other Welfare					
16 Contract Services	(5,000)	(545.45)	(5,000)	0	
08302 Expense - Independent Living Seniors Accommodation					
17 Professional Services	(10,000)	0.00	0	10,000	Provision no longer required
TOTAL EXPENSE - OTHER WELFARE	(15,000)	(545.45)	(5,000)	10,000	
REVENUE - EDUCATION & WELFARE	64,800	28,018.72	64,800	0	
EXPENSE - EDUCATION & WELFARE	(83,600)	(39,385.02)	(73,600)	10,000	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

HOUSING

STAFF HOUSING

Revenue

09001 Revenue - Staff Housing

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
74 Reimbursements	0	0.00	0	0	
72 Grants - Non Operating	725,000	0.00	725,000	0	
89 Profit on Sale of Assets	426,400	0.00	426,400	0	
TOTAL REVENUE - OTHER HOUSING	1,151,400	0.00	1,151,400	0	

Expense

09101 Expense - Housing 20 Henry Street

01 Salaries & Wages	(500)	(418.33)	(500)	0	
15 Repairs & Maintenance	(5,000)	(287.39)	(5,000)	0	
30 Dep'n Land & Buildings	(2,300)	(1,464.60)	(2,300)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,000)	(850.30)	(1,000)	0	
66 Water Charges	(2,500)	(1,578.41)	(2,500)	0	
98 Plant Operation Costs	(100)	(80.00)	(100)	0	
99 Public Works Overheads	(500)	(418.33)	(500)	0	

09104 Expense - Housing 27 East Terrace

01 Salaries & Wages	(500)	(111.41)	(500)	0	
15 Repairs & Maintenance	(5,000)	(1,254.52)	(5,000)	0	
16 Contract Services	0	(165.00)	0	0	
30 Dep'n Land & Buildings	(1,500)	(932.01)	(1,500)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(800)	(693.20)	(800)	0	
66 Water Charges	(1,800)	(1,156.33)	(1,800)	0	
98 Plant Operation Costs	(100)	(10.00)	(100)	0	
99 Public Works Overheads	(500)	(111.41)	(500)	0	

09106 Expense - Housing 18 Henry Street

01 Salaries & Wages	(500)	(115.40)	(500)	0	
15 Repairs & Maintenance	(10,000)	(529.19)	(10,000)	0	
16 Contract Services	0	(261.07)	0	0	
30 Dep'n Land & Buildings	(2,400)	(1,597.77)	(2,400)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,300)	(1,238.64)	(1,300)	0	
65 Electricity & Gas	0	(37.00)	0	0	
66 Water Charges	(1,800)	(1,220.90)	(1,800)	0	
98 Plant Operation Costs	(200)	0.00	(200)	0	
99 Public Works Overheads	(500)	(115.40)	(500)	0	

09107 Expense - Housing 63 Taylor Street

01 Salaries & Wages	(1,000)	(137.10)	(1,000)	0	
15 Repairs & Maintenance	(10,000)	(2,551.07)	(5,000)	5,000	Prov. for solar transfer to Admin Bldg
16 Contract Services	0	(165.00)	0	0	
30 Dep'n Land & Buildings	(2,800)	(1,864.05)	(2,800)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,800)	(1,053.70)	(1,800)	0	
66 Water Charges	(2,500)	(2,034.45)	(2,500)	0	
98 Plant Operation Costs	(500)	(60.00)	(500)	0	
99 Public Works Overheads	(1,000)	(137.10)	(1,000)	0	

09120 Expense - Housing 18 Ivy Street

15 Repairs & Maintenance	(10,000)	(857.26)	(5,000)	5,000	Defer reticulation - trans to Reserve
30 Dep'n Land & Buildings	(1,800)	(1,198.31)	(1,800)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(700)	(573.08)	(700)	0	
66 Water Charges	(2,000)	(247.28)	(2,000)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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HOUSING

STAFF HOUSING

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
Expense					
09121 Expense - Housing 11 Lavarock Street					
15 Repairs & Maintenance	(5,000)	(206.39)	(5,000)	0	
30 Dep'n Land & Buildings	(2,200)	(1,464.60)	(2,200)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(800)	(656.22)	(800)	0	
66 Water Charges	(1,800)	(625.57)	(1,800)	0	
09122 Expense - Housing 1 Janus Street					
15 Repairs & Maintenance	(5,000)	(24,825.54)	(25,000)	(20,000)	Additional building mtce required
16 Contract Services	0	(1,161.78)	0	0	
30 Dep'n Land & Buildings	(2,400)	(1,597.77)	(2,400)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,000)	(905.78)	(1,000)	0	
65 Electricity & Gas	0	(435.05)	0	0	
66 Water Charges	(2,500)	(388.06)	(2,500)	0	
09300 Expense - Allocation Of Housing Costs					
10 Staff Housing Allocation	94,300	63,268.39	104,300	10,000	Net of above adjustments
TOTAL EXPENSE - STAFF HOUSING	0	277.50	0	0	
OTHER HOUSING					
Revenue					
09002 Revenue - Sandalwood Villas					
80 Rents	52,000	28,560.00	52,000	0	
74 Reimbursements	0	0.00	0	0	
09003 Revenue - Lavieville Lodge					
80 Rents	16,600	10,880.00	16,600	0	
74 Reimbursements	3,500	1,831.81	3,500	0	
09004 Revenue - Other Housing					
72 Grants - Non Operating	1,119,200	0.00	1,673,500	554,300	Additional BBRF funding for GROH housing
TOTAL REVENUE - OTHER HOUSING	1,191,300	41,271.81	1,745,600	554,300	
Expense					
09125 Expense - Sandalwood Villas					
01 Salaries & Wages	(3,500)	(1,781.69)	(3,500)	0	
15 Repairs & Maintenance	(7,000)	(922.25)	(7,000)	0	
16 Contract Services	(3,500)	(1,085.55)	(3,500)	0	
19 Advertising & Promotions	(200)	0.00	(200)	0	
30 Dep'n Land & Buildings	(23,000)	(14,979.39)	(23,000)	0	
60 Insurances	(4,300)	(4,335.28)	(4,300)	0	
65 Electricity & Gas	(1,900)	(538.65)	(1,900)	0	
66 Water Charges	(8,700)	(6,475.22)	(8,700)	0	
98 Plant Operating Costs	(1,000)	(385.00)	(1,000)	0	
99 Public Works Overhead	(3,500)	(1,599.84)	(3,500)	0	
09126 Expense - Lavieville Lodge					
15 Repairs & Maintenance	(7,500)	(187.52)	(7,500)	0	
16 Contract Services	(7,000)	(1,951.80)	(7,000)	0	
30 Dep'n Land & Buildings	(7,500)	(5,326.00)	(7,500)	0	
60 Insurances	(2,000)	(1,650.20)	(2,000)	0	
65 Electricity & Gas	(4,000)	(1,974.97)	(4,000)	0	
66 Water Charges	(6,500)	(4,736.18)	(6,500)	0	
TOTAL EXPENSE - OTHER HOUSING	(91,100)	(47,929.54)	(91,100)	0	
REVENUE - HOUSING	2,342,700	41,271.81	2,897,000	554,300	
EXPENSE - HOUSING	(91,100)	(47,652.04)	(91,100)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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COMMUNITY AMENITIES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
REFUSE COLLECTION					
Revenue					
10001 Revenue - Household Refuse					
77 Rubbish Collection Charges	53,000	52,745.00	53,000	0	
10002 Revenue - Commercial Refuse					
77 Rubbish Collection Charges	8,700	8,425.00	8,700	0	
10003 Revenue - Tip Site Charges					
83 Fees & Charges	1,000	743.31	1,000	0	
10005 Revenue - Other Refuse Collection					
83 Fees & Charges	1,000	559.08	1,000	0	
TOTAL REVENUE - REFUSE COLLECTION	63,700	62,472.39	63,700	0	
Expense					
10076 Expense - Household Refuse					
16 Contract Services	(55,000)	(29,732.79)	(55,000)	0	
96 Administration Allocated	(16,400)	(10,958.57)	(16,400)	0	
10078 Expense - Tambellup Tip					
01 Salaries & Wages	(1,000)	(996.28)	(1,000)	0	
15 Repairs & Maintenance	0	(42.62)	0	0	
16 Contract Services	(1,000)	(604.02)	(1,000)	0	
98 Plant Operating Costs	(500)	(190.00)	(500)	0	
99 Public Works Overhead	(1,000)	(996.28)	(1,000)	0	
10079 Expense - Other Refuse Collection					
01 Salaries & Wages	(5,000)	(4,107.77)	(5,000)	0	
16 Contract Services	(4,000)	(4,099.67)	(4,000)	0	
98 Plant Operating Costs	(2,000)	(1,290.00)	(2,000)	0	
99 Public Works Overhead	(5,000)	(4,107.77)	(5,000)	0	
10080 Expense - Broomehill Tip					
01 Salaries & Wages	(1,000)	(911.26)	(1,000)	0	
15 Repairs & Maintenance	0	(54.62)	0	0	
16 Contract Services	(1,000)	(364.27)	(1,000)	0	
17 Professional Services	(10,000)	0.00	(10,000)	0	
98 Plant Operating Costs	(1,000)	(245.00)	(1,000)	0	
99 Public Works Overhead	(1,000)	(911.26)	(1,000)	0	
10081 Expense - Transfer Station Tambellup					
15 Repairs & Maintenance	(2,000)	(638.35)	(2,000)	0	
16 Contract Services	(70,000)	(41,245.26)	(70,000)	0	
60 Insurances	(100)	(57.16)	(100)	0	
10082 Expense - Transfer Station Broomehill					
15 Repairs & Maintenance	(2,000)	(445.07)	(2,000)	0	
16 Contract Services	(70,000)	(41,245.26)	(70,000)	0	
60 Insurances	(100)	(57.16)	(100)	0	
10090 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(1,800)	(1,164.98)	(1,800)	0	
33 Dep'n Infrastructure	(2,300)	(1,316.88)	(2,300)	0	
TOTAL EXPENSE - REFUSE COLLECTION	(253,200)	(145,782.30)	(253,200)	0	
PROTECTION OF THE ENVIRONMENT					
Revenue					
10153 Revenue - Protection Of The Environment					
74 Reimbursements	2,000	2,320.68	2,000	0	
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT	2,000	2,320.68	2,000	0	
Expense					
10228 Expense - Drummuster					
16 Contract Services	(2,000)	(2,123.31)	(2,000)	0	
18 Postage & Freight	0	0.00	0	0	
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT	(2,000)	(2,123.31)	(2,000)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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COMMUNITY AMENITIES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
TOWN PLANNING & DEVELOPMENT					
Revenue					
10301 Revenue - Town Planning					
83 Fees & Charges	5,000	14,367.74	20,000	15,000	Additional revenue from Planning application:
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT	5,000	14,367.74	20,000	15,000	
Expense					
10376 Expense - Town Planning					
17 Professional Services	(5,000)	0.00	(5,000)	0	
19 Advertising & Promotions	(500)	(189.18)	(500)	0	
96 Administration Allocated	(68,200)	(48,091.11)	(68,200)	0	
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT	(73,700)	(48,280.29)	(73,700)	0	
OTHER COMMUNITY AMENITIES					
Revenue					
10451 Revenue - Other Community Amenities					
83 Fees & Charges	10,000	3,775.44	10,000	0	
TOTAL REVENUE - OTHER COMMUNITY AMENITIES	10,000	3,775.44	10,000	0	
Expense					
10526 Expense - Tambellup Cemetery					
01 Salaries & Wages	(6,000)	(2,559.19)	(6,000)	0	
15 Repairs & Maintenance	(2,000)	0.00	(2,000)	0	
16 Contract Services	(1,000)	(510.66)	(1,000)	0	
96 Administration Allocated	(5,500)	(3,652.85)	(5,500)	0	
98 Plant Operating Costs	(5,000)	(570.00)	(5,000)	0	
99 Public Works Overhead	(5,000)	(2,559.19)	(5,000)	0	
10527 Expense - Broomehill Cemetery					
01 Salaries & Wages	(3,500)	(3,078.08)	(3,500)	0	
15 Repairs & Maintenance	(1,000)	0.00	(1,000)	0	
16 Contract Services	(1,000)	0.00	(1,000)	0	
96 Administration Allocated	(5,500)	(3,652.85)	(5,500)	0	
98 Plant Operating Costs	(2,000)	(1,268.50)	(2,000)	0	
99 Public Works Overhead	(3,500)	(3,078.08)	(3,500)	0	
10528 Expense - Pindellup Cemetery					
01 Salaries & Wages	0	(826.70)	0	0	
15 Repairs & Maintenance	(500)	0.00	(500)	0	
98 Plant Operating Costs	0	(275.00)	0	0	
99 Public Works Overhead	0	(826.70)	0	0	
10550 Expense - Asset Depreciation					
31 Dep'n Plant & Equipment	(700)	(453.86)	(700)	0	
33 Dep'n Infrastructure	(2,500)	(1,455.11)	(2,500)	0	
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES	(44,700)	(24,766.77)	(44,700)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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COMMUNITY AMENITIES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
PUBLIC CONVENIENCES					
Expense					
10625 Expense - Diprose Park Public Toilets					
01 Salaries & Wages	(4,000)	(2,630.94)	(4,000)	0	
15 Repairs & Maintenance	(3,000)	(482.16)	(3,000)	0	
16 Contract Services	(500)	0.00	(500)	0	
60 Insurances	(200)	(100.88)	(200)	0	
99 Public Works Overhead	(2,500)	(1,315.55)	(2,500)	0	
10626 Expense - Norrish Street Public Toilets					
01 Salaries & Wages	(10,500)	(6,933.03)	(10,500)	0	
15 Repairs & Maintenance	(3,000)	(523.16)	(3,000)	0	
16 Contract Services	(500)	0.00	(500)	0	
60 Insurances	(300)	(184.92)	(300)	0	
65 Electricity & Gas	(1,200)	(815.82)	(1,200)	0	
66 Water Charges	(500)	(1,200.91)	(500)	0	
98 Plant Operating Costs	(100)	0.00	(100)	0	
99 Public Works Overhead	(7,000)	(3,466.55)	(7,000)	0	
10627 Expense - Holland Park Public Toilets					
01 Salaries & Wages	(8,000)	(5,873.42)	(8,000)	0	
15 Repairs & Maintenance	(3,000)	(241.36)	(3,000)	0	
16 Contract Services	(500)	0.00	(500)	0	
60 Insurances	(300)	(159.70)	(300)	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overhead	(4,000)	(3,160.88)	(4,000)	0	
10630 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(3,800)	(2,503.14)	(3,800)	0	
TOTAL EXPENSE - PUBLIC CONVENIENCES	(52,900)	(29,592.42)	(52,900)	0	
REVENUE - COMMUNITY AMENITIES	80,700	82,936.25	95,700	15,000	
EXPENSE - COMMUNITY AMENITIES	(426,500)	(250,545.09)	(426,500)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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RECREATION & CULTURE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
PUBLIC HALLS & CIVIC CENTRES					
Revenue					
11001 Revenue - Broomehill Hall					
74 Reimbursements	0	0.00	0		
83 Fees & Charges	900	490.91	900	0	
11002 Revenue - Broomehill Recreation Complex					
83 Fees & Charges	5,000	0.00	5,000	0	
11004 Revenue - Other					
74 Reimbursements	0	0.00	0	0	
83 Fees & Charges	500	0.00	500	0	
11005 Revenue - Tambellup Hall					
83 Fees & Charges	2,000	1,040.91	2,000	0	
11007 Revenue - Tambellup Pavilion					
72 Grants - Non Operating	0	0.00	0	0	
81 Contributions - Non Operating	0	0.00	0	0	
83 Fees & Charges	5,000	0.00	5,000	0	
TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES	13,400	5,368.53	13,400	0	
Expense					
11076 Expense - Broomehill Hall					
01 Salaries & Wages	(2,000)	(223.62)	(2,000)	0	
15 Repairs & Maintenance	(11,000)	(279.24)	(11,000)	0	
16 Contract Services	(1,000)	0.00	(1,000)	0	
59 Other Sundry Expenses	(100)	(107.27)	(100)	0	
60 Insurances	(3,700)	(3,563.68)	(3,700)	0	
65 Electricity & Gas	(500)	(590.27)	(500)	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overhead	(1,800)	(111.82)	(1,800)	0	
11077 Expense - Broomehill Recreation Complex					
01 Salaries & Wages	(7,000)	(4,796.97)	(7,000)	0	
15 Repairs & Maintenance	(7,000)	(1,949.02)	(7,000)	0	
16 Contract Services	(1,000)	(4,364.78)	(1,000)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(2,500)	(2,426.48)	(2,500)	0	
65 Electricity & Gas	(6,000)	(3,145.81)	(6,000)	0	
98 Plant Operating Costs	0	(20.00)	0	0	
99 Public Works Overhead	(4,500)	(2,668.31)	(4,500)	0	
11078 Expense - Broomehill RSL Hall					
01 Salaries & Wages	0	(85.29)	0	0	
15 Repairs & Maintenance	(3,000)	0.00	(3,000)	0	
16 Contract Services	0	(120.00)	0	0	
60 Insurances	(600)	(425.32)	(600)	0	
65 Electricity & Gas	(500)	(358.22)	(500)	0	
66 Water Charges	(200)	(22.80)	(200)	0	
98 Plant Operating Costs	0	(87.50)	0	0	
99 Public Works Overhead	0	(85.29)	0	0	
11080 Expense - Tambellup Hall					
01 Salaries & Wages	(6,000)	(3,433.99)	(6,000)	0	
15 Repairs & Maintenance	(8,000)	(636.45)	(8,000)	0	
16 Contract Services	(1,000)	(81.26)	(1,000)	0	
59 Other Sundry Expenses	(100)	(85.27)	(100)	0	
60 Insurances	(9,000)	(9,412.70)	(9,000)	0	
65 Electricity & Gas	(1,500)	(686.01)	(1,500)	0	
66 Water Charges	(1,200)	(503.58)	(1,200)	0	
67 Telephone Expense	(800)	(508.32)	(800)	0	
98 Plant Operating Costs	0	(70.00)	0	0	
99 Public Works Overhead	(4,500)	(1,813.23)	(4,500)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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RECREATION & CULTURE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
<i>PUBLIC HALLS & CIVIC CENTRES continued</i>					
11081 Expense - Tambellup RSL Hall					
15 Repairs & Maintenance	(500)	0.00	(500)	0	
16 Contract Services	0	0.00	0	0	
60 Insurances	(100)	(109.28)	(100)	0	
11082 Expense - Former Tambellup Bowling Club					
01 Salaries & Wages	(500)	(5,375.87)	(5,500)	(5,000)	Realloc wages from Road Mtce
15 Repairs & Maintenance	(5,000)	(5,922.00)	(5,000)	0	
60 Insurances	0	(50.44)	0	0	
65 Electricity & Gas	(500)	(286.73)	(500)	0	
98 Plant Operating Costs	(100)	(2,160.00)	(2,500)	(2,400)	Realloc POC from Road Mtce
99 Public Works Overhead	(500)	(5,375.87)	(5,500)	(5,000)	Realloc PWO from Road Mtce
11241 Expense - Tambellup Pavilion					
01 Salaries & Wages	(8,000)	(5,744.94)	(8,000)	0	
15 Repairs & Maintenance	(5,000)	(4,440.31)	(5,000)	0	
16 Contract Services	(1,000)	(247.50)	(1,000)	0	
51 Interest on Loans	(52,200)	(30,037.54)	(52,200)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(5,800)	(4,546.47)	(5,800)	0	
65 Electricity & Gas	(6,000)	(4,273.52)	(6,000)	0	
66 Water Charges	(3,000)	(2,013.46)	(3,000)	0	
99 Public Works Overhead	(4,000)	(2,872.52)	(4,000)	0	
11243 Expense - Tambellup Youth Centre					
15 Repairs & Maintenance	(2,000)	(12.00)	(2,000)	0	
16 Contract Services	0	0.00	0	0	
60 Insurances	(300)	(75.65)	(300)	0	
11190 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(79,000)	(66,649.92)	(79,000)	0	
31 Dep'n Plant & Equipment	0	0.00	0	0	
32 Dep'n Furniture & Equipment	(700)	(465.65)	(700)	0	
33 Dep'n Infrastructure	(300)	(133.18)	(300)	0	
TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES	(259,200)	(183,619.35)	(271,600)	(12,400)	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

RECREATION & CULTURE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
OTHER RECREATION & SPORT					
Revenue					
11151 Revenue - Other Recreation & Sport					
71 Grants - Operating	0	0.00	0		
72 Grants - Non Operating	10,000	0.00	10,000	0	
73 Contributions	20,000	1,738.77	20,000	0	
74 Reimbursements	500	0.00	500	0	
11152 Revenue - Other Recreation & Sport (No GST)					
80 Rents	12,000	3,910.00	12,000		
89 Profit on Sale of Assets	1,700	0.00	1,700	0	
11153 Revenue - Kidsport					
71 Grants - Operating	0	0.00	0	0	
TOTAL REVENUE - OTHER RECREATION & SPORT	44,200	5,648.77	44,200	0	
Expense					
11225 Expense - Parks, Gardens And Reserves					
01 Salaries & Wages	(155,500)	(135,590.11)	(155,500)	0	
11 Fuel & Oil	(1,000)	(467.18)	(1,000)	0	
15 Repairs & Maintenance	(45,000)	(23,636.33)	(45,000)	0	
16 Contract Services	(70,000)	(15,873.95)	(70,000)	0	
21 Chemicals	(14,000)	(166.52)	(14,000)	0	
60 Insurance	(1,100)	(880.46)	(1,100)	0	
65 Electricity & Gas	(6,000)	(3,691.95)	(6,000)	0	
66 Water Charges	(8,800)	(3,849.70)	(8,800)	0	
98 Plant Operating Costs	(125,400)	(52,555.60)	(125,400)	0	
99 Public Works Overheads	(155,500)	(133,974.15)	(155,500)	0	
11248 Expense - Water Supplies					
01 Salaries & Wages	(3,500)	(775.76)	(3,500)	0	
15 Repairs & Maintenance	(1,500)	14.40	(1,500)	0	
16 Contract Services	(4,000)	(82.58)	(4,000)	0	
21 Chemicals	(500)	0.00	(500)	0	
65 Electricity & Gas	(4,800)	(2,391.77)	(4,800)	0	
66 Water Charges	(2,200)	(2,643.37)	(2,200)	0	
98 Plant Operating Costs	(1,800)	(200.00)	(1,800)	0	
99 Public Works Overheads	(3,500)	(775.76)	(3,500)	0	
11253 Expense - Kidsport Program					
16 Contract Services	0	0.00	0	0	
11270 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(2,000)	(1,268.74)	(2,000)	0	
31 Dep'n Plant & Equipment	(23,300)	(15,500.97)	(23,300)	0	
33 Dep'n Infrastructure	(79,000)	(63,628.66)	(79,000)	0	
11271 Expense - Staff Housing Allocation					
10 Staff Housing Allocation	(26,600)	(8,362.29)	(21,600)	5,000	Adjustment from Staff Housing
TOTAL EXPENSE - OTHER RECREATION & SPORT	(735,000)	(466,301.45)	(730,000)	5,000	

SHIRE OF BROOMEHILL-TAMBELLUP
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RECREATION & CULTURE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
LIBRARIES					
Revenue					
11301 Revenue - Broomehill Library					
83 Fees & Charges	100	32.74	100	0	
11302 Revenue - Tambellup Library & CRC					
74 Reimbursements	300	0.00	300	0	
TOTAL REVENUE - LIBRARIES	400	32.74	400	0	
Expense					
11376 Expense - Broomehill Library					
14 Printing & Stationery	(200)	(213.42)	(200)	0	
15 Repairs & Maintenance	(500)	(300.00)	(500)	0	
16 Contract Services	(3,000)	(2,575.50)	(3,000)	0	
18 Postage & Freight	(700)	(215.70)	(700)	0	
26 Computer & Internet Expenses	(700)	(881.02)	(700)	0	
59 Other Sundry Expenses	(200)	(154.55)	(200)	0	
60 Insurances	(100)	(41.18)	(100)	0	
96 Administration Allocated	(10,900)	(7,305.69)	(10,900)	0	
11377 Expense - Tambellup Library & Community Resource Centre					
01 Salaries & Wages	0	(27.42)	0	0	
15 Repairs & Maintenance	(10,000)	(48.00)	(5,000)	5,000	Defer building mtce - trans to Reserve
16 Contract Services	(40,000)	(41,075.50)	(40,000)	0	
18 Postage & Freight	(300)	0.00	(300)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(2,000)	(2,135.76)	(2,000)	0	
65 Electricity & Gas	(4,000)	(2,253.91)	(4,000)	0	
66 Water Charges	(800)	(394.73)	(800)	0	
96 Administration Allocated	(3,300)	(2,191.72)	(3,300)	0	
98 Plant Operation Costs	0	(10.00)	0	0	
99 Public Works Overhead	0	(27.42)	0	0	
11390 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(11,400)	(7,569.46)	(11,400)	0	
TOTAL EXPENSE - LIBRARIES	(88,200)	(67,502.98)	(83,200)	5,000	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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RECREATION & CULTURE

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
OTHER CULTURE					
Revenue					
11451 Revenue - Other Culture					
73 Contributions	0	0.00	0	0	
TOTAL REVENUE - OTHER CULTURE	0	0.00	0	0	
Expense					
11526 Expense - Broomehill Museum					
01 Salaries & Wages	(3,000)	(1,057.27)	(3,000)	0	
15 Repairs & Maintenance	(10,000)	0.00	(5,000)	5,000	Defer building mtce - trans to Reserve
56 Donations	(1,400)	0.00	(1,400)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,000)	(961.62)	(1,000)	0	
98 Plant Operating Costs	(1,500)	(415.00)	(1,500)	0	
99 Public Works Overhead	(3,000)	(1,057.27)	(3,000)	0	
11527 Expense - Tambellup Museum (Station Masters Res)					
01 Salaries & Wages	0	0.00	0	0	
15 Repairs & Maintenance	(2,000)	(170.00)	(2,000)	0	
16 Contract Services	0	0.00	0	0	
56 Donations	(800)	(718.61)	(800)	0	
59 Other Sundry Expenses	(100)	0.00	(100)	0	
60 Insurances	(700)	(605.06)	(700)	0	
65 Electricity & Gas	(200)	(278.69)	(200)	0	
66 Water Charges	(1,500)	(2.53)	(1,500)	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overhead	0	0.00	0	0	
11528 Expense - Heritage Trail					
15 Repairs & Maintenance	(5,000)	0.00	(5,000)	0	
11529 Expense - Toolbrunup School					
16 Contract Services	(200)	0.00	(200)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(400)	(317.56)	(400)	0	
11550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(5,300)	(3,481.37)	(5,300)	0	
TOTAL EXPENSE - OTHER CULTURE	(36,300)	(9,228.98)	(31,300)	5,000	
REVENUE - RECREATION & CULTURE	58,000	11,050.04	58,000	0	
EXPENSE - RECREATION & CULTURE	(1,118,700)	(726,652.76)	(1,116,100)	2,600	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

TRANSPORT

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
ROAD CONSTRUCTION					
Revenue					
12001 Revenue - Grants Roads To Recovery					
72 Grants - Non-Operating	445,800	0.00	445,800	0	
12002 Revenue - Grants Black Spot					
72 Grants - Non-Operating	13,300	0.00	13,300	0	
12003 Revenue - Bridge Funding					
72 Grants - Non-Operating	301,000	301,000.00	301,000	0	
12004 Revenue - Grants Regional Road Group					
72 Grants - Non-Operating	918,700	617,267.00	918,700	0	
12006 Revenue - Commodity Route Funding					
72 Grants - Non-Operating	40,000	0.00	40,000	0	
TOTAL REVENUE - ROAD CONSTRUCTION	1,718,800	918,267.00	1,718,800	0	
ROAD MAINTENANCE					
Revenue					
12159 Revenue - Direct Grant					
71 Grants - Operating	84,300	143,818.00	143,800	59,500	Increased allocation
12160 Revenue - Profit On Sale Of Assets					
89 Profit On Sale Of Assets	8,000	11,536.53	8,000	0	
12162 Revenue - Other Road Maintenance (No GST)					
80 Rents	12,000	7,820.00	12,000	0	
12163 Revenue - WANDRRA					
71 Grants - Operating	1,750,000	478,838.85	1,750,000	0	
TOTAL REVENUE - ROAD MAINTENANCE	1,854,300	642,013.38	1,913,800	59,500	
Expense					
12226 Expense - Road Maintenance					
01 Salaries & Wages	(253,700)	(118,607.36)	(248,700)	5,000	Realloc to Former Bowling Club
15 Repairs & Maintenance	0	0.00	0	0	
16 Contract Services	(150,000)	(84,304.50)	(100,000)	50,000	Reduction in road clearing expense
21 Chemicals	(20,000)	0.00	(20,000)	0	
25 Road Materials	(40,000)	(13,139.38)	(40,000)	0	
27 WANDRRA	(1,750,000)	(825,520.59)	(1,750,000)	0	
60 Insurances	(10,000)	(10,071.32)	(10,000)	0	
67 Telephone Expense	(500)	0.00	(500)	0	
98 Plant Operating Costs	(277,200)	(92,977.00)	(274,800)	2,400	Realloc to Former Bowling Club
99 Public Works Overhead	(253,700)	(118,607.46)	(248,700)	5,000	Realloc to Former Bowling Club
12250 Expense - Maintenance Other					
41 Loss On Sale Of Assets	(115,900)	(3,696.75)	(115,900)	0	
96 Administration Allocated	(120,100)	(91,678.90)	(120,100)	0	
12228 Expense - Roman Road Inventory					
16 Contract Services	(20,000)	(6,047.13)	(10,000)	10,000	Reduction in estimated expense
12251 Expense - Street Lighting					
65 Electricity & Gas	(28,000)	(14,776.08)	(28,000)	0	
12252 Expense - Tambellup Depot Maintenance					
01 Salaries & Wages	(15,000)	(15,244.10)	(15,000)	0	
15 Repairs & Maintenance	(20,000)	(20,618.67)	(20,000)	0	
16 Contract Services	(500)	(761.00)	(500)	0	
59 Other Sundry Expenses	(200)	(164.00)	(200)	0	
60 Insurances	(2,000)	(2,012.28)	(2,000)	0	
65 Electricity & Gas	(4,000)	(2,484.84)	(4,000)	0	
66 Water Charges	(800)	(540.47)	(800)	0	
98 Plant Operating Costs	(1,500)	(586.00)	(1,500)	0	
99 Public Works Overhead	(14,000)	(14,248.34)	(14,000)	0	
12255 Expense - Broomehill Depot Maintenance					
01 Salaries & Wages	(3,000)	(2,085.78)	(3,000)	0	
15 Repairs & Maintenance	(5,000)	(1,058.52)	(5,000)	0	
16 Contract Services	(500)	0.00	(500)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(1,000)	(970.72)	(1,000)	0	
65 Electricity & Gas	(1,300)	(864.68)	(1,300)	0	
66 Water Charges	(100)	(25.34)	(100)	0	
98 Plant Operating Costs	(500)	(150.00)	(500)	0	
99 Public Works Overhead	(2,000)	(1,289.87)	(2,000)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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TRANSPORT

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
<i>TRANSPORT continued</i>					
12258 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(18,000)	(11,609.64)	(18,000)	0	
31 Dep'n Plant & Equipment	(216,000)	(178,120.00)	(216,000)	0	
33 Dep'n Infrastructure	(540,000)	(728,828.00)	(875,000)	(335,000)	Increase following revaluation 30 June 18
12259 Expense - Staff Housing Allocation					
10 Staff Housing Allocation	(37,000)	(12,925.53)	(37,000)	0	Adjustment from Staff Housing
12260 Expense - Gravel Pit Rehabilitation					
01 Salaries & Wages	(2,000)	(954.68)	(2,000)	0	
98 Plant Operating Costs	(1,500)	(685.00)	(1,500)	0	
99 Public Works Overhead	(2,000)	(954.68)	(2,000)	0	
TOTAL EXPENSE - ROAD MAINTENANCE	(3,927,100)	(2,378,579.54)	(4,189,700)	(262,600)	
TRANSPORT OTHER					
Revenue					
12451 Revenue - Licensing					
83 Fees & Charges	200	136.35	200	0	
87 Commissions	22,000	12,193.72	22,000	0	
TOTAL REVENUE - TRANSPORT OTHER	22,200	12,330.07	22,200	0	
Expense					
12526 Expense - Licensing					
05 Training & Education	0	0.00	0	0	
67 Telephone Expense	(400)	(254.16)	(400)	0	
96 Administration Allocated	(54,600)	(36,528.53)	(54,600)	0	
TOTAL EXPENSE - TRANSPORT OTHER	(55,000)	(36,782.69)	(55,000)	0	
REVENUE - TRANSPORT	3,595,300	1,572,610.45	3,654,800	59,500	
EXPENSE - TRANSPORT	(3,982,100)	(2,415,362.23)	(4,244,700)	(262,600)	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

ECONOMIC SERVICES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
RURAL SERVICES					
Expense					
13076 Expense - Rural Services					
01 Salaries & Wages	(500)	(119.93)	(500)	0	
21 Chemicals	(200)	0.00	(200)	0	
98 Plant Operating Costs	(300)	0.00	(300)	0	
99 Public Works Overhead	(500)	(119.93)	(500)	0	
13078 Expense - Vermin & Pest Control					
01 Salaries & Wages	0	0.00	0	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overhead	0	0.00	0	0	
TOTAL EXPENSE - RURAL SERVICES	(1,500)	(239.86)	(1,500)	0	
TOURISM & AREA PROMOTION					
Revenue					
13151 Revenue - Caravan Park, Broomehill					
83 Fees & Charges	10,000	30,522.54	35,000	25,000	Increased usage of Caravan Park
72 Grants - Non Operating	127,500	0.00	127,500	0	
81 Contributions - Non Operating	55,000	0.00	55,000	0	
13156 Revenue - Other Tourism & Area Promotion					
79 Other Sundry Income	100	2.73	100	0	
83 Fees & Charges	0	6.00	0	0	
TOTAL REVENUE - TOURISM & AREA PROMOTION	192,600	30,531.27	217,600	25,000	
Expense					
13226 Expense - Caravan Park, Broomehill					
01 Salaries & Wages	(12,000)	(9,471.80)	(12,000)	0	
15 Repairs & Maintenance	(5,000)	(3,891.24)	(5,000)	0	
16 Contract Services	(1,000)	(370.01)	(1,000)	0	
59 Other Sundry Expenses	(100)	(82.00)	(100)	0	
60 Insurances	(600)	(453.74)	(600)	0	
65 Electricity & Gas	(3,500)	(1,673.95)	(3,500)	0	
66 Water Charges	(4,000)	(1,870.09)	(4,000)	0	
67 Telephone Charges	(400)	(146.43)	(400)	0	
98 Plant Operating Costs	(3,000)	(663.50)	(3,000)	0	
99 Public Works Overhead	(7,500)	(5,444.28)	(7,500)	0	
13229 Expense - Hidden Treasures					
56 Donations	(4,000)	(5,000.00)	(4,000)	0	
13232 Expense - Other Tourism & Area Promotion					
19 Advertising & Promotions	(5,000)	(535.14)	(5,000)	0	
16 Contract Services	(10,500)	(10,450.00)	(10,500)	0	
56 Donations	(3,000)	0.00	(3,000)	0	
96 Administration Allocated	(16,400)	(10,958.57)	(16,400)	0	
13233 Expense - Caravan Park, Tambellup					
60 Insurance	0	(504.34)	0	0	
67 Telephone Expense	0	0.00	0	0	
13250 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(4,200)	(2,746.21)	(4,200)	0	
33 Dep'n Infrastructure	(8,300)	(3,775.03)	(8,300)	0	
TOTAL EXPENSE - TOURISM & AREA PROMOTION	(88,500)	(58,036.33)	(88,500)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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ECONOMIC SERVICES	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
BUILDING SERVICES					
Revenue					
13301 Revenue - Building Services					
83 Fees & Charges	5,000	2,326.97	5,000	0	
13302 Revenue - Construction Training Fund Levy					
83 Fees & Charges	4,000	1,430.20	4,000	0	
13303 Revenue - Building Services Levy					
83 Fees & Charges	3,000	1,387.50	3,000	0	
13305 Revenue - Commissions on Building Levies					
87 Commissions	200	63.45	200	0	
TOTAL REVENUE - BUILDING SERVICES	12,200	5,208.12	12,200	0	
Expense					
13376 Expense - Building Services					
16 Contract Services	(40,000)	(19,952.47)	(40,000)	0	
96 Administration Allocated	(16,400)	(10,958.57)	(16,400)	0	
13377 Expense - Construction Training Fund Levy					
59 Other Sundry Expenses	(4,000)	(2,247.48)	(4,000)	0	
13378 Expense - Building Services Levy					
59 Other Sundry Expenses	(3,000)	(1,735.18)	(3,000)	0	
TOTAL EXPENSE - BUILDING SERVICES	(63,400)	(34,893.70)	(63,400)	0	
OTHER ECONOMIC SERVICES					
Revenue					
13451 Revenue - Other Economic Services					
74 Reimbursements	0	2,305.64	2,500	2,500	Increase in revenue
80 Rents	10,000	6,310.24	10,000	0	
83 Fees & Charges	10,000	4,742.13	10,000	0	
TOTAL REVENUE - OTHER ECONOMIC SERVICES	20,000	13,358.01	22,500	2,500	
Expense					
13527 Expense - Standpipe & Bore Mtce					
01 Salaries & Wages	(500)	(188.68)	(500)	0	
15 Repairs & Maintenance	(3,000)	0.00	(3,000)	0	
16 Contract Services	(5,000)	(2,643.24)	(5,000)	0	
25 Road Materials	0	(43.15)	0	0	
65 Electricity & Gas	(7,000)	(4,410.32)	(7,000)	0	
66 Water Charges	(15,000)	(12,578.82)	(15,000)	0	
98 Plant Operating Costs	(200)	(40.00)	(200)	0	
99 Public Works Overhead	(500)	(188.68)	(500)	0	
13528 Expense - Railway Building					
15 Repairs & Maintenance	(2,000)	(36.00)	(2,000)	0	
16 Contract Services	(1,500)	(1,500.00)	(1,500)	0	
60 Insurances	(1,000)	(932.94)	(1,000)	0	
65 Electricity & Gas	(500)	(342.23)	(500)	0	
66 Water Charges	(800)	(435.85)	(800)	0	
13529 Expense - Community Bank					
15 Repairs & Maintenance	(5,000)	0.00	(5,000)	0	
16 Contract Services	(500)	(1,906.01)	(500)	0	
60 Insurances	(800)	(706.08)	(800)	0	
66 Water Charges	(1,500)	(1,825.20)	(1,500)	0	
13550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	(5,000)	(3,275.46)	(5,000)	0	
31 Dep'n Plant & Equipment	(1,000)	(681.97)	(1,000)	0	
33 Dep'n Infrastructure	(3,900)	(2,070.21)	(3,900)	0	
TOTAL EXPENSE - OTHER ECONOMIC SERVICES	(54,700)	(33,804.84)	(54,700)	0	
REVENUE - ECONOMIC SERVICES	224,800	49,097.40	252,300	27,500	
EXPENSE - ECONOMIC SERVICES	(208,100)	(126,974.73)	(208,100)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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OTHER PROPERTY & SERVICES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
PRIVATE WORKS					
Revenue					
14001 Revenue - Private Works					
83 Fees & Charges	20,000	6,597.34	20,000	0	
TOTAL REVENUE - PRIVATE WORKS	20,000	6,597.34	20,000	0	
Expense					
14051 Expense - Private Works					
01 Salaries & Wages	(4,000)	(788.44)	(4,000)	0	
16 Contract Services	(4,000)	0.00	(4,000)	0	
96 Administration Allocated	(2,700)	(4,228.26)	(2,700)	0	
98 Plant Operating Costs	(4,000)	(844.00)	(4,000)	0	
99 Public Works Overhead	(4,000)	(788.44)	(4,000)	0	
TOTAL EXPENSE - PRIVATE WORKS	(18,700)	(6,649.14)	(18,700)	0	
PUBLIC WORKS OVERHEADS					
Revenue					
14100 Revenue - Public Works Overheads					
74 Reimbursements	0	90.00	0	0	
14101 Revenue - Public Works Overheads No GST					
74 Reimbursements	1,500	1,266.50	1,500	0	
TOTAL REVENUE - PUBLIC WORKS OVERHEADS	1,500	1,356.50	1,500	0	
Expense					
14151 Expense - Public Works Overheads					
01 Salaries & Wages	(140,000)	(61,213.89)	(140,000)	0	
02 Superannuation	(151,000)	(95,911.90)	(151,000)	0	
03 Workers Comp Insurance	(30,000)	(31,982.78)	(30,000)	0	
04 Protective Clothing	(15,000)	(10,904.29)	(15,000)	0	
06 Employee Provisions	(220,000)	(143,661.31)	(220,000)	0	
07 Recruitment Costs And Subsidies	(3,000)	(5,558.83)	(3,000)	0	
08 Fringe Benefits Tax	(1,000)	0.00	(1,000)	0	
09 Allowances	(33,000)	(16,059.44)	(33,000)	0	
17 Professional Services	(15,000)	(1,968.50)	(15,000)	0	
26 Computer & Internet Expenses	(500)	(883.76)	(500)	0	
57 Conference Expenses	(2,000)	0.00	(2,000)	0	
58 Travel & Accommodation	(1,000)	0.00	(1,000)	0	
59 Other Sundry Expenses	(3,000)	(2,595.23)	(3,000)	0	
60 Insurances	(500)	(405.00)	(500)	0	
61 Licenses	(800)	(274.25)	(800)	0	
67 Telephone Expense	(6,500)	(3,180.23)	(6,500)	0	
96 Administration Allocated	(163,800)	(69,390.39)	(163,800)	0	
98 Plant Operating Costs	0	0.00	0	0	
99 Public Works Overheads	0	(290.97)	0	0	
14153 Expense - Occ Health & Safety					
01 Salaries & Wages	(15,000)	(10,749.10)	(15,000)	0	
16 Contract Services	(7,000)	(4,832.29)	(7,000)	0	
59 Other Sundry Expenses	(2,000)	(289.45)	(2,000)	0	
98 Plant Operating Costs	(500)	(370.00)	(500)	0	
14154 Expense - Works Training					
01 Salaries & Wages	(15,000)	(18,839.94)	(15,000)	0	
05 Training & Education	(10,000)	(10,162.55)	(10,000)	0	
16 Contract Services	0	(582.83)	0	0	
58 Travel & Accommodation	(1,000)	0.00	(1,000)	0	
98 Plant Operating Costs	(1,000)	(408.00)	(1,000)	0	
99 Public Works Overheads	0	0.00	0	0	
14200 Expense - PWO Allocated					
99 Public Works Overhead	837,600	499,924.31	837,600	0	
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS	0	9,409.38	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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OTHER PROPERTY & SERVICES

	Adopted Budget 2018/19	Actual YTD	Budget Review 2018/19	Variance	Comment
PLANT OPERATION					
Revenue					
14250 Revenue - Plant Operation					
74 Reimbursements	40,000	15,903.84	40,000	0	
79 Other Sundry Income	0	1,705.44	0	0	
TOTAL REVENUE - PLANT OPERATION	40,000	17,609.28	40,000	0	
Expense					
14251 Expense - Plant Operation					
01 Salaries & Wages	(80,000)	(43,325.96)	(80,000)	0	
11 Fuel & Oil	(165,000)	(120,061.70)	(165,000)	0	
13 Minor Equipment	(20,000)	(8,408.92)	(20,000)	0	
15 Repairs & Maintenance	(150,000)	(75,912.99)	(150,000)	0	
16 Contract Services	(36,000)	(241.50)	(36,000)	0	
25 Road Materials	0	0.00	0	0	
60 Insurances	(58,000)	(49,216.23)	(58,000)	0	
61 Licenses	(15,000)	(14,523.65)	(15,000)	0	
96 Administration Allocated	(16,400)	(6,714.96)	(16,400)	0	
98 Plant Operating Costs	(8,000)	(4,353.80)	(8,000)	0	
99 Public Works Overhead	(75,000)	(43,326.13)	(75,000)	0	
14300 Expense - Plant Operation Allocated					
98 Plant Operating Costs	623,400	235,992.00	623,400	0	
TOTAL EXPENSE - PLANT OPERATION	0	(130,093.84)	0	0	
WORKERS COMPENSATION					
Revenue					
14800 Revenue - Workers Compensation					
74 Reimbursements	0	13,156.83	0	0	
TOTAL REVENUE - WORKERS COMPENSATION	0	13,156.83	0	0	
Expense					
14851 Expense - Workers Compensation					
06 Employee Provisions	0	(17,142.31)	0	0	
TOTAL EXPENSE - WORKERS COMPENSATION	0	(17,142.31)	0	0	
SALARIES & WAGES					
Expense					
14551 Expense - Gross Wages & Salaries					
01 Salaries & Wages	(1,990,100)	(1,280,921.09)	(1,990,100)	0	
14600 Expense - Wages & Salaries Allocated					
01 Salaries & Wages	1,990,100	1,245,204.79	1,990,100	0	
TOTAL EXPENSE - SALARIES & WAGES	0	(35,716.30)	0	0	
UNCLASSIFIED					
Revenue					
14702 Revenue - Lease Reserve 22607 Tambellup					
80 Rent	0	0.00	0	0	
TOTAL REVENUE - UNCLASSIFIED	0	0.00	0	0	
Expense					
14752 Expense - Lot 22 Taylor Street					
16 Contract Services	0	(1,978.50)	0	0	
14753 Expense - Unclassified					
16 Contract Services	(10,000)	0.00	(10,000)	0	
14756 Expense - Lease Reserve 22607 Tambellup					
16 Contract Services	(4,500)	(2,250.00)	(4,500)	0	
TOTAL EXPENSE - UNCLASSIFIED	(14,500)	(4,228.50)	(14,500)	0	
REVENUE - OTHER PROPERTY & SERVICES	61,500	38,719.95	61,500	0	
EXPENSE - OTHER PROPERTY & SERVICES	(33,200)	(184,420.71)	(33,200)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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CAPITAL REVENUE and EXPENDITURE

	Budget Revenue 2018/19	Budget Expense 2018/19	Actual YTD Revenue	Actual YTD Expense	Revised Budget Revenue	Revised Budget Expense	Variance Revenue	Variance Expense	Comment
GOVERNANCE									
<i>CAP134</i> Tambellup Admin Building - solar energy	0	(10,000)	0.00	0.00	0	(15,000)	0	(5,000)	Additional from housing
Plant Replacement									
<i>04353</i> Ford Ranger dual cab (CEO) - OTA (3 changeovers)	146,000	(156,000)	84,307.50	(88,827.41)	146,000	(156,000)	0	0	
<i>04353</i> Ford Everest Wagon (MFA) - BH000 (2 changeovers)	88,000	(98,000)	47,892.06	(48,801.15)	88,000	(98,000)	0	0	
	234,000	(264,000)	132,199.56	(137,628.56)	234,000	(269,000)	0	(5,000)	
HOUSING									
<i>CAP130</i> 27 East Terrace - replace ceiling in kitchen/dining	0	(7,500)	0.00	0.00	0	(7,500)	0	0	
<i>CAP135</i> Independent Living Units - Broomehill	0	(1,280,000)	0.00	(4,407.28)	0	(1,280,000)	0	0	
<i>CAP136</i> Staff housing - Broomehill	0	(500,000)	0.00	(1,469.12)	0	(500,000)	0	0	
<i>CAP137</i> Staff housing - Broomehill	0	(475,000)	0.00	(1,469.12)	0	(475,000)	0	0	
<i>CAP138</i> Staff housing - Tambellup	0	(475,000)	0.00	(1,469.12)	0	(475,000)	0	0	
<i>09001</i> Sale of 1 Janus Street, Broomehill	280,000	0	0.00	0.00	280,000	0	0	0	
<i>09001</i> Sale of 11 Lavarock Street, Broomehill	200,000	0	0.00	0.00	200,000	0	0	0	
<i>09001</i> Sale of 20 Henry Street, Tambellup	220,000	0	0.00	0.00	220,000	0	0	0	
<i>09001</i> Sale of 27 East Terrace, Tambellup	240,000	0	0.00	0.00	240,000	0	0	0	
<i>CAP146</i> GROH Housing - 4x2 Lot 398 Parnell St, Tambellup	0	0	0.00	(1,469.12)		(550,000)	0	(550,000)	Funded by BBRF/Loan
<i>CAP147</i> GROH Housing - 3x2 Lot 22 Taylor St, Tambellup	0	0	0.00	(1,469.12)		(500,000)	0	(500,000)	Funded by BBRF/Loan
<i>CAP148</i> GROH Housing - 3x2 Lot 22 Taylor St, Tambellup	0	0	0.00	(1,469.12)		(500,000)	0	(500,000)	Funded by BBRF/Loan
	940,000	(2,737,500)	0.00	(13,222.00)	940,000	(4,287,500)	0	(1,550,000)	
COMMUNITY AMENITIES									
<i>CAP139</i> Transfer Stations - bin lifters (2x)	0	(20,000)	0.00	0.00	0	0	0	20,000	Provision not required
	0	(20,000)	0.00	0.00	0	0	0	20,000	
RECREATION & CULTURE									
<i>CAP119</i> Tambellup Oval - replace fencing along Cremasco Rd (c/over)	0	(10,000)	0.00	0.00	0	(10,000)	0	0	
<i>CAP104</i> Diprose Park - drainage improvements/shade over junior playground	0	(55,000)	0.00	0.00	0	(55,000)	0	0	
<i>CAP86</i> Subdivision costs - No 1 Dam	0	(10,000)	0.00	0.00	0	(10,000)	0	0	
<i>CAP133</i> Tambellup Hall - replace kitchen ceiling (c/over)	0	(5,000)	0.00	0.00	0	(5,000)	0	0	
<i>CAP140</i> Crawford Street basketball court - extend surface, improve lighting	0	(32,000)	0.00	0.00	0	(32,000)	0	0	
	0	(112,000)	0.00	0.00	0	(112,000)	0	0	
TRANSPORT									
<i>CAP128</i> Tambellup Depot - washdown bay (carry over completion)	0	0	0.00	(23,216.99)	0	(23,000)	0	(23,000)	Carry over
<i>CAP141</i> Tambellup Depot - oil shed/oil disposal system	0	(50,000)	0.00	(28,529.47)	0	(30,000)	0	20,000	
<i>CAP142</i> Tambellup Depot - workshop hoist	0	(35,000)	0.00	(51,080.82)	0	(55,000)	0	(20,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

CAPITAL REVENUE and EXPENDITURE

	Budget Revenue 2018/19	Budget Expense 2018/19	Actual YTD Revenue	Actual YTD Expense	Revised Budget Revenue	Revised Budget Expense	Variance Revenue	Variance Expense	Comment
TRANSPORT									
<i>Plant Replacement</i>									
12300 Isuzu FRR600 truck - TA017	25,000	(95,000)	0.00	0.00	25,000	(95,000)	0	0	
12300 Isuzu FRR500 tipper truck - TA386	25,000	(85,000)	0.00	0.00	25,000	(85,000)	0	0	
12300 Caterpillar Multi Tyred Roller - BH005	50,000	(200,000)	54,000.00	(155,400.00)	50,000	(200,000)	0	0	
12300 Toro Finishing Mower - BHT84	10,000	(45,000)	0.00	0.00	10,000	(45,000)	0	0	
12300 Toro 360 Mower - BH007	15,000	(45,000)	0.00	0.00	15,000	(45,000)	0	0	
12300 Ford Ranger Wildtrak dual cab (MOW) - 1TA (3 changeovers)	130,000	(140,000)	91,410.76	(93,228.94)	130,000	(140,000)	0	0	
12300 Ford Ranger Single Cab - TA052	35,000	(40,000)	0.00	0.00	35,000	(40,000)	0	0	
12300 Ford Ranger XLT dual cab - TA001 (3 changeovers)	125,000	(135,000)	86,812.65	(90,176.28)	125,000	(135,000)	0	0	
12300 Ford Ranger dual cab - BH00 (2 changeovers)	70,000	(80,000)	0.00	0.00	70,000	(80,000)	0	0	
12300 Ford Ranger extra cab - BH014 (2 changeovers)	82,000	(90,000)	45,307.10	(47,761.65)	82,000	(90,000)	0	0	
12300 Ford Ranger dual cab - BH003 (2 changeovers)	90,000	(100,000)	0.00	0.00	90,000	(100,000)	0	0	
12300 Ford Escape wagon - TA005	35,000	(40,000)	0.00	0.00	35,000	(40,000)	0	0	
12300 Forklift	0	(20,000)	0.00	(25,000.00)	0	(20,000)	0	0	
12300 John Deere Gator - TA417	5,000	(35,000)	0.00	0.00	5,000	(35,000)	0	0	
12300 Sundry Plant	0	(30,000)	0.00	0.00	0	(30,000)	0	0	
<i>Townscape</i>									
CAP126/7 Townscape Plan - Broomehill & Tambellup	0	(200,000)	0.00	(2,966.98)	0	(200,000)	0	0	
<i>Road Construction</i>									
<i>Regional Road Group</i>									
RG36 Gnowangerup-Tambellup Road - reseal - carry over 17/18	0	(46,000)	0.00	(30,556.58)	0	(46,000)	0	0	
RG37 Broomehill-Kojonup Road - reseal - carry over 17/18	0	(65,800)	0.00	(39,211.69)	0	(65,800)	0	0	
RG43 Pallinup South Road - construct & seal	0	(495,000)	0.00	(264,992.18)	0	(495,000)	0	0	
RG44 Warrenup Road - construct & seal	0	(356,500)	0.00	(166,056.35)	0	(356,500)	0	0	
RG45 Broomehill-Kojonup Road - stabilise patches & reseal	0	(203,400)	0.00	(72,235.16)	0	(203,400)	0	0	
RG46 Tambellup West Road - reconstruct & seal	0	(60,600)	0.00	(6,541.48)	0	(60,600)	0	0	
RG47 Tambellup West Road - stabilise patches & reseal	0	(144,400)	0.00	(43,443.64)	0	(144,400)	0	0	
<i>Roads to Recovery</i>									
RR21 Flat Rocks Road - construct & seal 3km	0	(324,000)	0.00	(728.94)	0	(324,000)	0	0	
RR22 Morgan Road - seal	0	(71,800)	0.00	0.00	0	(71,800)	0	0	
RR23 McGuire Road - seal	0	(40,000)	0.00	0.00	0	(40,000)	0	0	
RR24 Taylor Street - drainage design	0	(10,000)	0.00	0.00	0	(10,000)	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

CAPITAL REVENUE and EXPENDITURE

	Budget Revenue 2018/19	Budget Expense 2018/19	Actual YTD Revenue	Actual YTD Expense	Revised Budget Revenue	Revised Budget Expense	Variance Revenue	Variance Expense	Comment
TRANSPORT									
<i>Road Construction</i>									
<i>Commodity Routes</i>									
CR8	0	(40,000)	0.00	0.00	0	(40,000)	0	0	
<i>Black Spot</i>									
BS7	0	(20,000)	0.00	(10,997.13)	0	(20,000)	0	0	
	0	159,300	0.00	59,515.00	0	159,300	0	0	
<i>Footpaths</i>									
CC17	0	(35,000)	0.00	(26,718.55)	0	(35,000)	0	0	
<i>Bridgeworks</i>									
CC15	0	(510,000)	0.00	(510,000.00)	0	(510,000)	0	0	
CC16	0	(393,000)	0.00	(393,000.00)	0	(393,000)	0	0	
	697,000	(4,121,200)	277,530.51	(2,022,327.83)	697,000	(4,144,200)	0	(23,000)	
ECONOMIC SERVICES									
CAP143	0	(10,000)	0.00	0.00	0	0	0	10,000	Transfer to new Reserve
CAP144	0	(20,000)	0.00	0.00	0	0	0	20,000	Transfer to new Reserve
CAP145	0	(255,000)	0.00	0.00	0	(255,000)	0	0	
	0	(285,000)	0.00	0.00	0	(255,000)	0	30,000	
OTHER PROPERTY & SERVICES									
14761	0	(10,000)	0	0	0	(30,000)	0	(20,000)	Resolve contamination issues
14770	15,000	0	0	0	15,000	0	0	0	
	15,000	(10,000)	0	0	15,000	(30,000)	0	(20,000)	
TOTAL	1,886,000	(7,549,700)	409,730.07	(2,173,178.39)	1,886,000	(9,097,700)	0	(1,548,000)	
LAND HELD FOR RESALE	0	0	0.00	0.00	0	0	0	0	
LAND & BUILDINGS	955,000	(3,067,500)	0.00	(41,751.47)	955,000	(4,617,500)	0	(1,550,000)	
PLANT & EQUIPMENT	931,000	(1,499,000)	409,730.07	(600,276.25)	931,000	(1,504,000)	0	(5,000)	
FURNITURE & EQUIPMENT	0	0	0.00	0.00	0	0	0	0	
INFRASTRUCTURE - ROADS	0	(2,656,200)	0.00	(1,504,966.70)	0	(2,656,200)	0	0	
INFRASTRUCTURE - OTHER	0	(327,000)	0.00	(26,183.97)	0	(320,000)	0	7,000	
	1,886,000	(7,549,700)	409,730.07	(2,173,178.39)	1,886,000	(9,097,700)	0	(1,548,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
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CAPITAL REVENUE and EXPENDITURE

	Budget Revenue 2018/19	Budget Expense 2018/19	Actual YTD Revenue	Actual YTD Expense	Revised Budget Revenue	Revised Budget Expense	Variance Revenue	Variance Expense	Comment
RESERVE TRANSFERS from / (to)									
Leave Reserve	57,300	(51,800)	0.00	(51,376.37)	57,300	(51,800)	0	0	
Plant Replacement Reserve	588,000	(504,000)	130,036.00	(425,531.12)	588,000	(424,000)	0	80,000	Reduced transfer to Reserve
Building Reserve	958,300	(1,058,000)	0.00	(103,351.58)	958,300	(1,083,200)	0	(25,200)	
Computer Reserve	0	(11,000)	0.00	(10,616.20)	0	(11,000)	0	0	
Tambellup Recreation Ground & Pavilion Reserve	0	(6,000)	0.00	(5,821.53)	0	(6,000)	0	0	
Broomehill Recreation Complex Reserve	0	(9,900)	0.00	(9,966.56)	0	(9,900)	0	0	
Building Maintenance Reserve	0	(17,000)	0.00	(16,954.16)	0	(47,000)	0	(30,000)	Increase transfer from deferred w
Sandalwood Villas Reserve	0	(11,500)	0.00	(11,284.26)	0	(11,500)	0	0	
Broomehill Synthetic Bowling Green Replacement Reserve	0	(9,600)	0.00	(9,619.77)	0	(9,600)	0	0	
Refuse Sites Post Closure Management Reserve	0	(5,500)	0.00	(5,396.68)	0	(5,500)	0	0	
Lavieville Lodge Reserve	0	(11,200)	0.00	(11,074.07)	0	(11,200)	0	0	
Townscape Plan Implementation Reserve	200,000	(105,000)	0.00	(4,249.39)	200,000	(105,000)	0	0	
Tambellup Bowling Green Replacement Reserve	0	(7,800)	0.00	(7,678.49)	0	(7,800)	0	0	
Tourism and Economic Development Reserve	0	0	0.00	0.00	0	(30,000)	0	(30,000)	
	1,803,600	(1,808,300)	130,036.00	(672,920.18)	1,803,600	(1,813,500)	0	(5,200)	
LOANS									
00122 Loan Repayments	0	(59,300)	0.00	(29,313.50)	0	(59,300)	0	0	
00035 Self Supporting Loan Repayments	0	0	0.00	0.00	0	0	0	0	
Proceeds from New Loans	0	0	0.00	0.00	995,700	0	995,700	0	Loan for GROH Housing
	0	(59,300)	0.00	(29,313.50)	995,700	(59,300)	995,700	0	
TOTAL CAPITAL	3,689,600	(9,417,300)	539,766.07	(2,875,412.07)	4,685,300	(10,970,500)	995,700	(1,553,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

RESERVE FUNDS

	Adopted Budget 2018/19	Revised Budget 2018/19	Actual YTD	Budget Review 2018/19
(a) Leave Reserve				
Opening Balance	60,900	60,900	60,902.50	60,900
Amount Set Aside/Transfer to Reserve	50,000	50,000	50,000.00	50,000
Amount Used/Transfer from Reserve	(57,300)	(57,300)	0.00	(57,300)
Interest Received	1,800	1,800	1,376.37	1,800
	55,400	55,400	112,278.87	55,400
(b) Plant Reserve				
Opening Balance	212,100	212,100	212,057.22	212,100
Amount Set Aside/Transfer to Reserve	500,000	500,000	420,000.00	420,000
Amount Used/Transfer from Reserve	(588,000)	(588,000)	(130,036.00)	(588,000)
Interest Received	4,000	4,000	5,531.12	4,000
	128,100	128,100	507,552.34	48,100
(c) Building Reserve				
Opening Balance	156,200	156,200	156,180.33	156,200
Amount Set Aside/Transfer to Reserve	1,055,000	1,055,000	100,000.00	1,080,200
Amount Used/Transfer from Reserve	(958,300)	(958,300)	0.00	(958,300)
Interest Received	3,000	3,000	3,351.58	3,000
	255,900	255,900	259,531.91	281,100
(d) Computer Reserve				
Opening Balance	31,800	31,800	31,796.57	31,800
Amount Set Aside/Transfer to Reserve	10,000	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,000	1,000	616.20	1,000
	42,800	42,800	42,412.77	42,800
(e) Tambellup Recreation Ground & Pavilion Reserve				
Opening Balance	45,400	45,400	45,400.11	45,400
Amount Set Aside/Transfer to Reserve	5,000	5,000	5,000.00	5,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,000	1,000	821.53	1,000
	51,400	51,400	51,221.64	51,400
(f) Broomehill Recreation Complex Reserve				
Opening Balance	75,400	75,400	75,429.02	75,400
Amount Set Aside/Transfer to Reserve	8,600	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,300	1,300	1,366.56	1,300
	85,300	85,300	85,395.58	85,300
(g) Building Maintenance Reserve				
Opening Balance	20,100	20,100	20,084.77	20,100
Amount Set Aside/Transfer to Reserve	16,500	16,500	16,500.00	46,500
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	500	500	454.16	500
	37,100	37,100	37,038.93	67,100

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

RESERVE FUNDS

	Adopted Budget 2018/19	Revised Budget 2018/19	Actual YTD	Budget Review 2018/19
(h) Sandalwood Villas Reserve				
Opening Balance	70,200	70,200	70,174.43	70,200
Amount Set Aside/Transfer to Reserve	10,000	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,500	1,500	1,284.26	1,500
	81,700	81,700	81,458.69	81,700
(i) Broomehill Bowling Green Replacement Reserve				
Opening Balance	55,500	55,500	55,513.80	55,500
Amount Set Aside/Transfer to Reserve	8,600	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,000	1,000	1,019.77	1,000
	65,100	65,100	65,133.57	65,100
(j) Refuse Sites Post Closure Management Reserve				
Opening Balance	21,000	21,000	20,954.53	21,000
Amount Set Aside/Transfer to Reserve	5,000	5,000	5,000.00	5,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	500	500	396.68	500
	26,500	26,500	26,351.21	26,500
(k) Lavieville Lodge Reserve				
Opening Balance	58,100	58,100	58,139.16	58,100
Amount Set Aside/Transfer to Reserve	10,000	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	1,200	1,200	1,074.07	1,200
	69,300	69,300	69,213.23	69,300
(l) Townscape Plan Implementation Reserve				
Opening Balance	244,300	244,300	244,326.32	244,300
Amount Set Aside/Transfer to Reserve	100,000	100,000	0.00	100,000
Amount Used/Transfer from Reserve	(200,000)	(200,000)	0.00	(200,000)
Interest Received	5,000	5,000	4,249.39	5,000
	149,300	149,300	248,575.71	149,300
(m) Tambellup Bowling Green Replacement Reserve				
Opening Balance	7,500	7,500	7,500.00	7,500
Amount Set Aside/Transfer to Reserve	7,500	7,500	7,500.00	7,500
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	300	300	178.49	300
	15,300	15,300	15,178.49	15,300
(n) Tourism and Economic Development Reserve				
Opening Balance	0	0	0.00	0
Amount Set Aside/Transfer to Reserve	0	0	0.00	30,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	0	0	0.00	0
	0	0	0.00	30,000
Total Cash Backed Reserves	1,063,200	1,063,200	1,601,342.94	1,068,400

SHIRE OF BROOMEHILL-TAMBELLUP
BUDGET REVIEW - SUPPORTING INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2019

RESERVE FUNDS

	Adopted Budget 2018/19	Revised Budget 2018/19	Actual YTD	Budget Review 2018/19
Summary of Transfers To and (From)				
Cash Backed Reserves				
Transfers to Reserves				
Leave Reserve	51,800	51,800	51,376.37	51,800
Plant Reserve	504,000	504,000	425,531.12	424,000
Building Reserve	1,058,000	1,058,000	103,351.58	1,083,200
Computer Reserve	11,000	11,000	10,616.20	11,000
Tambellup Rec Ground & Pavilion Reserve	6,000	6,000	5,821.53	6,000
Broomehill Rec Complex Reserve	9,900	9,900	9,966.56	9,900
Building Maintenance Reserve	17,000	17,000	16,954.16	47,000
Sandalwood Villas Reserve	11,500	11,500	11,284.26	11,500
Broomehill Bowling Green Replacement Reserve	9,600	9,600	9,619.77	9,600
Refuse Sites Post Closure Management Reserve	5,500	5,500	5,396.68	5,500
Lavieville Lodge Reserve	11,200	11,200	11,074.07	11,200
Townscape Plan Implementation Reserve	105,000	105,000	4,249.39	105,000
Tambellup Bowling Green Replacement Reserve	7,800	7,800	7,678.49	7,800
Tourism and Economic Development Reserve	0	0	0.00	30,000
	1,808,300	1,808,300	672,920.18	1,813,500
Transfers from Reserves				
Leave Reserve	(57,300)	(57,300)	0.00	(57,300)
Plant Reserve	(588,000)	(588,000)	(130,036.00)	(588,000)
Building Reserve	(958,300)	(958,300)	0.00	(958,300)
Computer Reserve	0	0	0.00	0
Tambellup Rec Ground & Pavilion Reserve	0	0	0.00	0
Broomehill Rec Complex Reserve	0	0	0.00	0
Building Maintenance Reserve	0	0	0.00	0
Sandalwood Villas Reserve	0	0	0.00	0
Broomehill Bowling Green Replacement Reserve	0	0	0.00	0
Refuse Sites Post Closure Management Reserve	0	0	0.00	0
Lavieville Lodge Reserve	0	0	0.00	0
Townscape Plan Implementation Reserve	(200,000)	(200,000)	0.00	(200,000)
Tambellup Bowling Green Replacement Reserve	0	0	0.00	0
Tourism and Economic Development Reserve	0	0	0.00	0
	(1,803,600)	(1,803,600)	(130,036.00)	(1,803,600)
Total Transfer to/(from) Reserves	4,700	4,700	542,884.18	9,900

All of the above reserve accounts are supported by money held in financial institutions.

RESERVE FUNDS

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

Leave Reserve

To be used to meet the Shires Long Service Leave liability for its employees.

Plant Reserve

To be used to fund 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 and development of land.

Computer Reserve

To be used for the replacement or upgrade of computer hardware and software.

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 agreement with the Management Committee of the Broomehill Recreation Complex Inc.

Building Maintenance Reserve

To be used to fund building maintenance requirements for all Shire owned buildings.

Sandalwood Villas Reserve

To be utilised towards maintenance of the 6 units at Sandalwood Villas

Broomehill Bowling Green Replacement 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

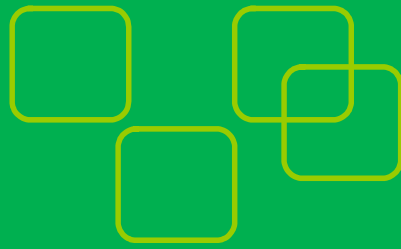
To be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.

Tambellup Bowling Green Replacement Reserve

To be used for the future replacement of the synthetic bowling green at the Tambellup sports ground.

Tourism and Economic Development Reserve

To be used to progress tourism and economic development opportunities in the Shire, which includes activities such as development of a Caravan Park in Tambellup and a Holland Track Interpretive Centre in Broomehill.



Strategic Resource Plan

(Incorporating Asset Management Planning
and Long Term Financial Planning)

2019 - 2034



DRAFT

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1.0 Foreword

We are pleased to present to the community the Shire of Broomehill-Tambellup Strategic Resource Plan for 2019 - 2034.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future. It provides the Council and the community with a picture of the Shire's long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future of our district. We invite members of the community to contact a Councillor or Senior Council staff members if they have any questions.

The Shire of Broomehill-Tambellup's Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Broomehill-Tambellup Strategic Community Plan 2012-2022.

This Plan will be used with the Corporate Business Plan and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "Building prosperity and community spirit through individual commitment, partnerships and collaboration to enhance our way of life."

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

Scott Thompson
Shire President

Keith Williams
Chief Executive Officer

2.0 Executive Summary

The following information provides a brief summary of the Strategic Resource Plan 2019 - 2034, this should be read in conjunction with the underlying assumptions detailed in this Plan.

2.1 Planning for a Sustainable and Stable Future

The Shire of Broomehill-Tambellup is planning for a positive and stable future. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the districts road infrastructure remains a significant challenge and requires external funding to ensure the economic benefits of the district’s road network to Western Australia’s agricultural output are not lost.

2.2 Critical Assets

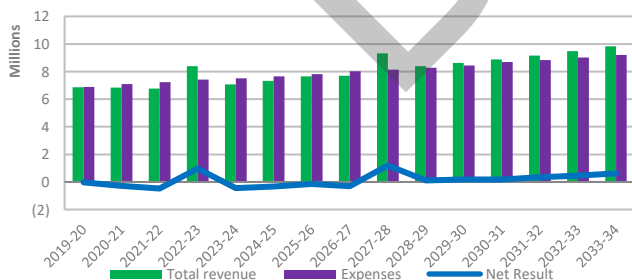
The following assets were identified as critical:

- Regional and Local Distributor Roads;
- Shire Administration Buildings;
- Recreation Complex; and
- Shire Depots.

Where resources are limited, critical assets have been prioritised in the planning process to help minimise the risk of sudden unexpected failure of these assets.

2.3 Forecast Revenue, Expenses and Net Result

The Shire is reliant on receiving more than \$37.2m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. A steady increase in operating revenue and expenditure is forecast over the 15 years of the Plan.



2.4 Rates Revenue

Rate revenue is forecast to increase by 5.0% (CPI 2% + 3%) over the term of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of service to the community in the face of the high risk of reductions in external grants and contributions. Rates are expected to generate \$2.53m in 2019-20 increasing to \$5.02m in 2033-34.

2.5 Significant Issues

The continued provision of the road network remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and road renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district. Road renewals are prioritised based on a road hierarchy with regional and local distributor roads taking priority over local access roads. High traffic volumes and loads on grain haulage roads results a shorter estimated useful life and higher construction specification than would otherwise be the case.

Funding renewal of strategic grain haulage roads to a standard capable of carrying the forecast traffic loads is likely to be a significant financial challenge beyond the Shires forecast capacity should external funding not be received for renewal of these roads. Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

2.6 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to remain stable over the long term. Reserves will be utilised to save for major forecast asset renewals and then utilised to fund the renewals resulting in the variations in reserve levels as shown in the chart below.



Borrowings will be reduced over the term of the Plan to provide future capacity to borrow in the event of an emergency.

2.0 Executive Summary (Continued)

2.7 Planned Asset Expenditure

Combined new and renewal asset expenditure of \$70.7m has been planned per the table below. New asset expenditure comprises \$580,000 of the total asset expenditure and asset renewal expenditure of \$70.1m.

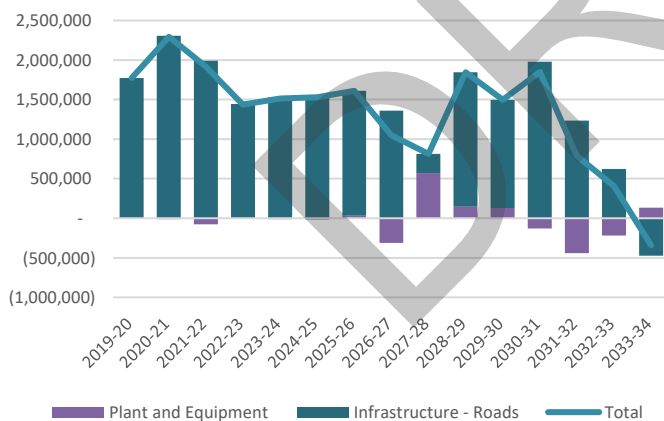
2.8 Planned Capital Expenditure

Asset Class	Total Expenditure (2019-2034) \$
Buildings	9,565,254
Furniture and Equipment	75,246
Plant and Equipment	25,307,003
Infrastructure - Roads	30,453,700
Infrastructure - Footpaths	102,065
Infrastructure – Other	361,483
Infrastructure – Parks and Ovals	2,193,960
Infrastructure – Water Supply	88,987
Infrastructure - Bridges	2,590,139
Grand Total	70,737,837

2.9 Required Renewal Expenditure

Asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of \$70.1m are forecast to be required over the 15 years of the Plan.

2.10 Required v Planned Asset Renewal Expenditure



Deficit/Surplus

The above graph reflects the planned road infrastructure renewal planned is considerably higher than forecast required, this is however highly dependent on receipt of road grants and estimated asset lives being achieved.

2.11 Forecast Ratios 2019-2034

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

	Current	Operating Surplus	Own Source Revenue Coverage	Debt Service Cover
Target Range	1.0 - 1.2	1% - 15%	40% - 60%	3 - 5
Average	0.64	(36.20%)	51.27%	18.16
2019-20	0.64	(58.86%)	43.26%	6.16
2020-21	0.64	(57.65%)	43.81%	6.61
2021-22	0.64	(54.01%)	44.84%	7.09
2022-23	0.66	(51.42%)	45.72%	7.39
2023-24	0.66	(46.09%)	47.22%	9.23
2024-25	0.66	(42.14%)	48.50%	9.90
2025-26	0.66	(38.00%)	49.93%	10.66
2026-27	0.66	(36.37%)	50.70%	11.10
2027-28	0.66	(31.61%)	52.40%	12.17
2028-29	0.62	(28.03%)	53.84%	13.02
2029-30	0.62	(24.96%)	55.13%	31.49
2030-31	0.62	(24.00%)	55.80%	32.75
2031-32	0.62	(19.96%)	57.57%	35.64
2032-33	0.62	(16.91%)	59.13%	38.14
2033-34	0.62	(13.04%)	61.14%	41.08

The operating ratios above highlight how the cumulative impact of the rates increases are intended to address the Operating Surplus Ratio. As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0, this trend is not considered to indicate a threat to the Shire's long term financial position.

	Asset Sustainability	Asset Consumption	Asset Renewal Funding
Target Range	90% - 110%	50% - 60%	75% - 95%
Average	129.43%	69.26%	236.18%
2019-20	107.29%	69.99%	270.77%
2020-21	124.14%	69.81%	246.56%
2021-22	110.61%	69.47%	233.96%
2022-23	157.02%	69.90%	215.80%
2023-24	111.25%	69.66%	213.83%
2024-25	103.47%	69.32%	N/A
2025-26	127.74%	69.15%	N/A
2026-27	107.73%	68.77%	N/A
2027-28	152.48%	69.18%	N/A
2028-29	145.97%	69.45%	N/A
2029-30	157.04%	69.44%	N/A
2030-31	123.34%	69.17%	N/A
2031-32	122.59%	68.84%	N/A
2032-33	96.78%	68.34%	N/A
2033-34	193.95%	68.37%	N/A

The Shire is planning to address the future asset needs of the community through asset renewals. This level of renewal is highly dependent on continuing to receive the current level of road grant funding.

3.0 Planning Overview

3.1 Asset Management Overview

When planning for the future renewal of Shire assets, a condition based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets (particularly those identified by the Shire as critical) due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty. This is due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note, capital works identified in this Plan undertaken utilising external contributions may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure bringing with it the potential for a loss of service.

Recognising a large proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets. By focusing resources and efforts on a small number of key critical assets, the Shire has achieved targeted asset management outcomes integrated with financial planning within its forecast financial capacity based on an annual rate increase of 5% (CPI of 2% + 3%).

3.0 Planning Overview (Continued)

3.2 Financial Management Strategy

Based on the 2017-18 Annual Financial Statements and 2018-19 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made over the 15 year term to predict forecast changes in operating revenue and expenditure.

Structuring operational revenues and expenditure to ensure adequate provision for asset renewal into the future is a cornerstone of the Shire's overall financial strategy. To achieve this strategy, rate increases marginally higher than the consumer price index (CPI) are forecast to occur combined with the maintenance of operating expenditure in line with the CPI forecast.

Forecast planned asset renewals for the term of the Plan are provided in the table below along with the forecast required asset renewals to maintain services in future. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset's condition or age. These are provided in the table below with the asset renewal surplus/(deficit) column representing the difference between the planned and required asset renewals. A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

Year	Planned Asset Renewal \$	Required Asset Renewal \$	Asset Renewal Surplus/(Deficit) \$
2019-20	2,351,576	580,832	1,770,744
2020-21	2,872,015	578,467	2,293,548
2021-22	2,539,609	621,544	1,918,065
2022-23	4,128,743	2,690,344	1,438,399
2023-24	2,619,134	1,107,141	1,511,993
2024-25	2,445,125	915,854	1,529,271
2025-26	3,441,028	1,828,977	1,612,051
2026-27	2,758,843	1,709,347	1,049,496
2027-28	4,439,600	3,624,419	815,181
2028-29	4,136,070	2,289,304	1,846,766
2029-30	4,728,578	3,229,909	1,498,669
2030-31	3,661,529	1,812,993	1,848,536
2031-32	3,640,471	2,849,670	790,801
2032-33	2,824,516	2,416,045	408,471
2033-34	6,734,952	7,076,065	(341,113)
Total	53,321,789	33,330,911	19,990,878

The Shire has budgeted one new borrowing (self-supporting loan) of \$910,900 in 2018-19, with no further additional borrowings forecast for the duration of this Plan as part of its strategy to allow flexibility to respond to sudden or unexpected expenditure requirements or the loss of planned external grant contributions. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

3.3 Key Assumptions

The Plan has been prepared based on the following broad assumptions:

- The Shire population is forecast to remain stable;
- The Shire will maintain its current service levels and, where financially prudent, increase services;
- The level of grants and contributions for capital projects and operations will remain relatively stable over the term of the Plan; and
- The region and State economy will remain stable for the long term.

For a detailed analysis of all assumptions and their associated risks please refer to section 13.0.

4.0 Community Profile, Vision and Objectives

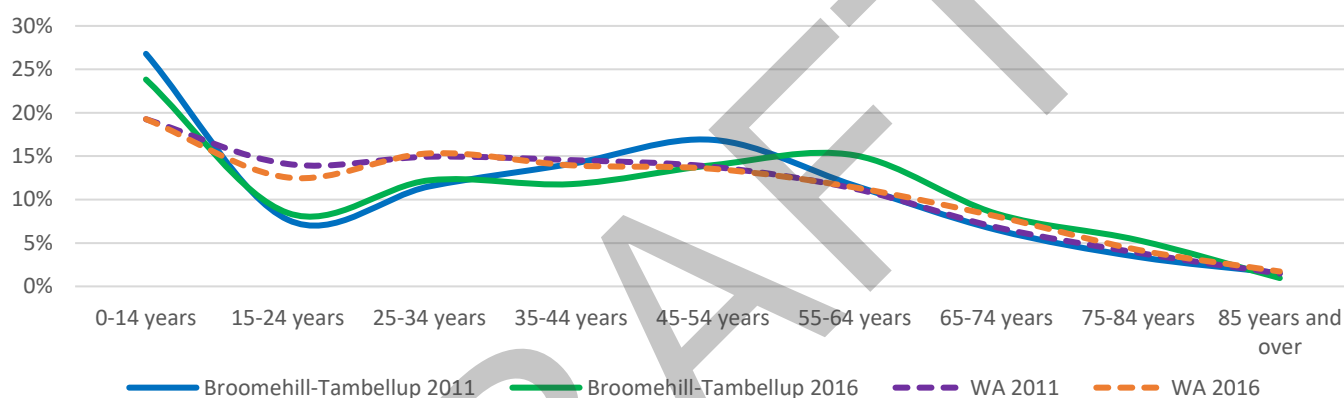
4.1 Community

The Shire of Broomehill-Tambellup is a progressive rural community located within the Great Southern Region of Western Australia. The region is predominantly a sheep and grain producing area with a growing interest in aquaculture, viticulture, horticulture and tourism. The Shire has a population of over 1,100 people and covers around 2,813 square kilometres.

The Shire has two townsites, Broomehill and Tambellup, offering the advantages of rural lifestyle with the convenience of most essential services including recreation and leisure facilities plus government, health and education services.

4.1.1 Shire of Broomehill-Tambellup Resident Population by Age Group

In 2016, the Shire of Broomehill-Tambellup's population on the night of the census was 1,144¹. The age distribution trends from 2011 to 2016 for both the Shire of Broomehill-Tambellup (reflected by the blue and green lines) and the state of Western Australia are indicated in the chart below.



When comparing the Shire's demographic to Western Australia (reflected by the dotted purple and orange lines), the Shire has a lower proportion of residents 15- 54 year. Making up 23.8% of the resident population, children under 14 are one of the largest demographic, indicating an ongoing requirement for childhood related services. The percentage of the resident population 55 years and over is higher than the State average, with the percentage of the 55 - 74 year old age bracket increasing from 2011 to 2016.

4.2 Vision

The Shire's strategic vision: *"Building prosperity and community spirit through individual commitment, partnerships and collaboration to enhance our way of life."*

4.3 Strategic Objectives

The following key result areas and objectives are captured in the Shire's Strategic Community Plan 2018-2028 and considered within the Strategic Resource Plan:

- **Our People:** to have a cohesive, diverse and inclusive community supported by quality services and facilities. These will be supported by a Council demonstrating effective leadership and good governance.
- **Our Economy:** to maintain an environment in the towns and rural areas of the Shire that is conducive to tourism, business and population retention and growth.
- **Our Places:** to have appealing town centres and surrounding rural areas that reflect their unique history and culture, connected by quality transport infrastructure and well managed natural environments.

¹ Australian Bureau of Statistics Broomehill-Tambellup (S) (LGA51080) 2016 Census of Population and Housing, viewed 17 December 2018

5.0 Key Current Information

5.1 Key Statistics: Shire of Broomehill-Tambellup 2018²

Number of Elected Members	7
Number of Employees	31
Number of Electors	752
Number of Dwellings	548
Distance from Perth (km)	328
Area (sq km) ³	2,609
Population (Est.) ³	1,144

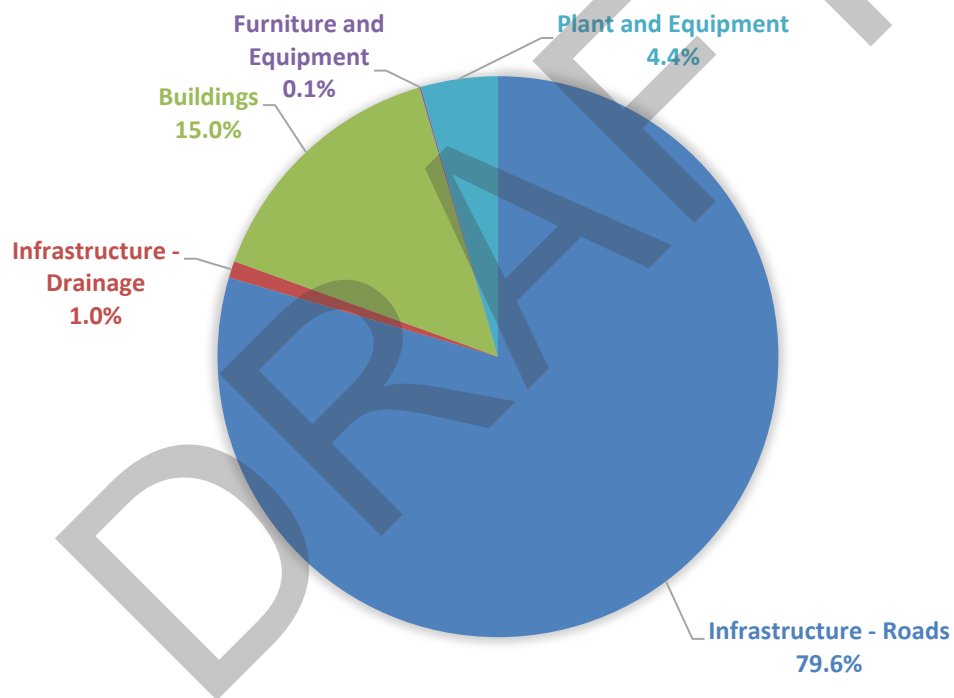
5.2 Key Financial Information 2018⁴

Rates Revenue	\$2,323,056
Fees and Charges	\$261,896
Operating Revenue	\$6,486,949
Operating Expenditure	\$6,764,491
Net Assets	\$133,675,226
Cash Backed Reserves	\$1,058,458
Long Term Borrowings	\$1,160,432

5.3 Key Asset Information

The Shire controls an asset network with a written down value of over \$139.43m, of which Roads and Buildings constitute the largest component value as reflected in the chart below.

5.3.1 Asset Value by Class: Shire of Broomehill-Tambellup 2018⁴



² WALGA Online Local Government Director 2017/2018, Shire of Broomehill-Tambellup

³ Australian Bureau of Statistics Broomehill-Tambellup (S) (LGA51080) 2016 Census of Population and Housing, viewed 17 December 2018

⁴ Shire of Broomehill-Tambellup, Annual Financial Statements 2017-18

6.0 Strategic Planning and Policies

6.1 Linkage with Other Plans

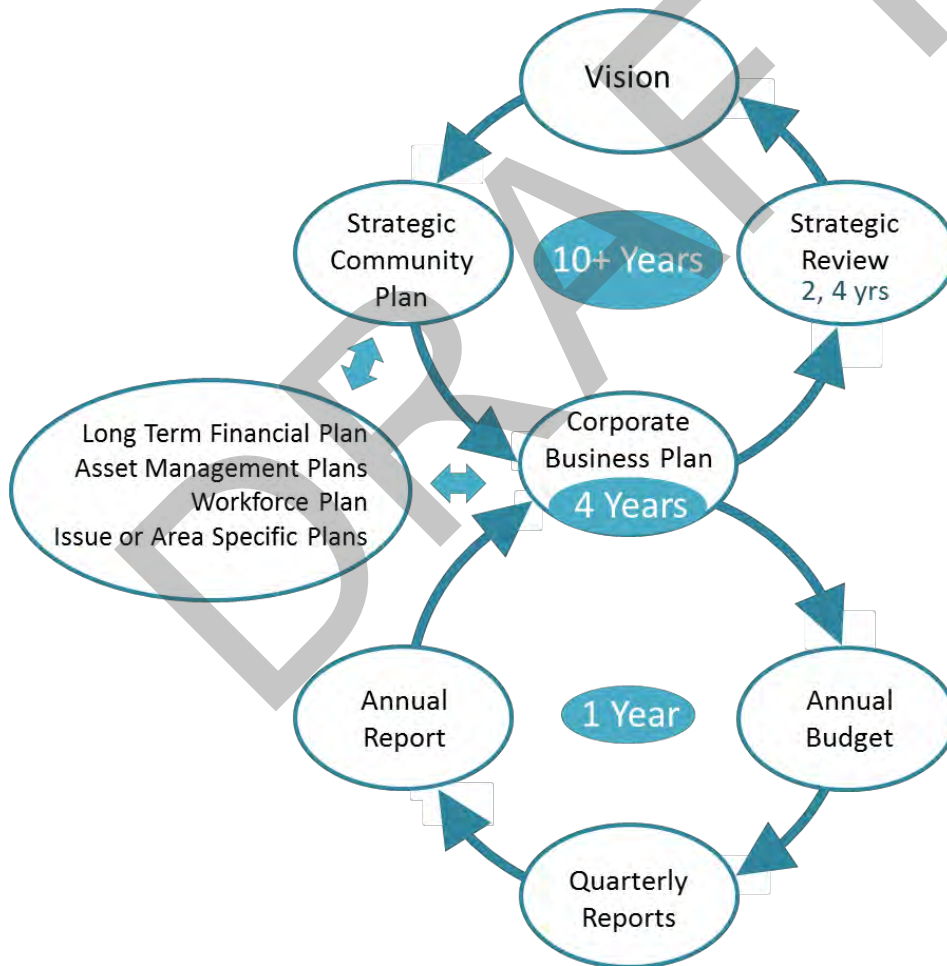
The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans. This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department of Local Government, Sport and Cultural Industries (the Department) Integrated Planning Framework and Guidelines.

6.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire’s Strategic Community Plan, as illustrated in the diagram below.

6.2.1 Diagram: Integrated Planning and Reporting Cycle⁵



⁵ Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

6.0 Strategic Planning and Policies (Continued)

6.3 Strategic Community Plan

The Strategic Community Plan has been prepared to cover a minimum period of 15 years and set out the community's vision, aspirations and objectives for the district. To achieve the vision, a series of outcomes and strategies are developed. Many strategies may be required to achieve a single outcome and many outcomes needed to achieve a single objective.

Individual strategies all require actions involving extra human, physical and financial resources. In addition, achieving these strategies may require a series of actions over time as they may not be able to be achieved concurrently taking into account limited resources.

Achieving the Shire's strategic outcomes requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

6.4 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Strategic Resource Plan for the period. This long term financial planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

6.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans, integrate with the Strategic Resource Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan, but where resources are not included, the Plan identifies when the required resources may be available to inform future review activities in relation to these plans.

6.6 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio.
- Ensure an organisation wide and inclusive approach is taken to asset management.
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

An asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets and applies to Elected Members, Employees and Contractors/Consultants engaged by the Shire.

6.7 Asset Management Strategy

An asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

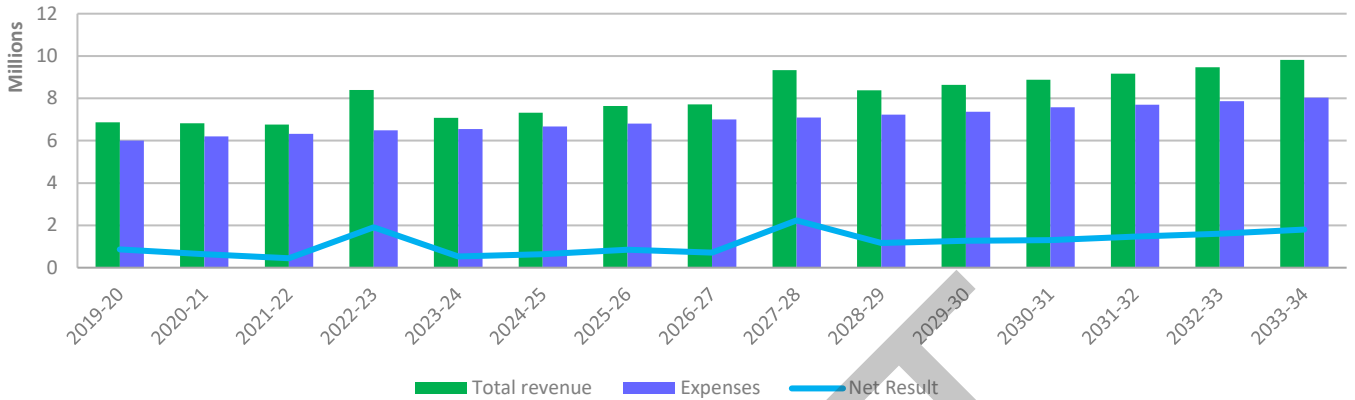
6.8 Borrowing Policy

As part of its financial strategy, the Council intends to minimise the level of borrowings to provide the capacity to borrow in the event of an emergency. No formal borrowing policy has been adopted by Council.

7.0 Operations Overview

7.1 Operations

The chart below shows the operating revenues and expenses over time represented as columns and the net result (revenues less expenses excluding asset revaluation adjustments) as a line.



7.2 Forecast Revenue, Expenses and Net Result

The Shire is reliant on receiving more than \$37.2m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. A steady increase in operating revenue and expenditure is forecast over the 15 years of the Plan. Fluctuations to the level of non-operating grants and contributions received, produce changes to the net result.

7.3 Rates Revenue

Rate revenue is forecast to increase by 5.0% (CPI 2% + 3%) over the term of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of service to the community in the face of forecast reductions in external grants and contributions. Rates are expected to generate \$2.53m in 2019-20 increasing to \$5.02m in 2033-34.

7.4 Non-Operating Grants and Contributions

Non-operating grants and contributions are forecast to fluctuate throughout the Plan as specific projects are planned to be undertaken.

7.5 Operating Grants and Contributions

Over the term of the Plan, the operating grants and contributions are forecast to increase in line with inflation of 2%.

7.0 Operations Overview (Continued)

7.6 Workforce Planning

The Shire currently employs 31 full time equivalent employees to deliver a range of services to the community and maintain assets.

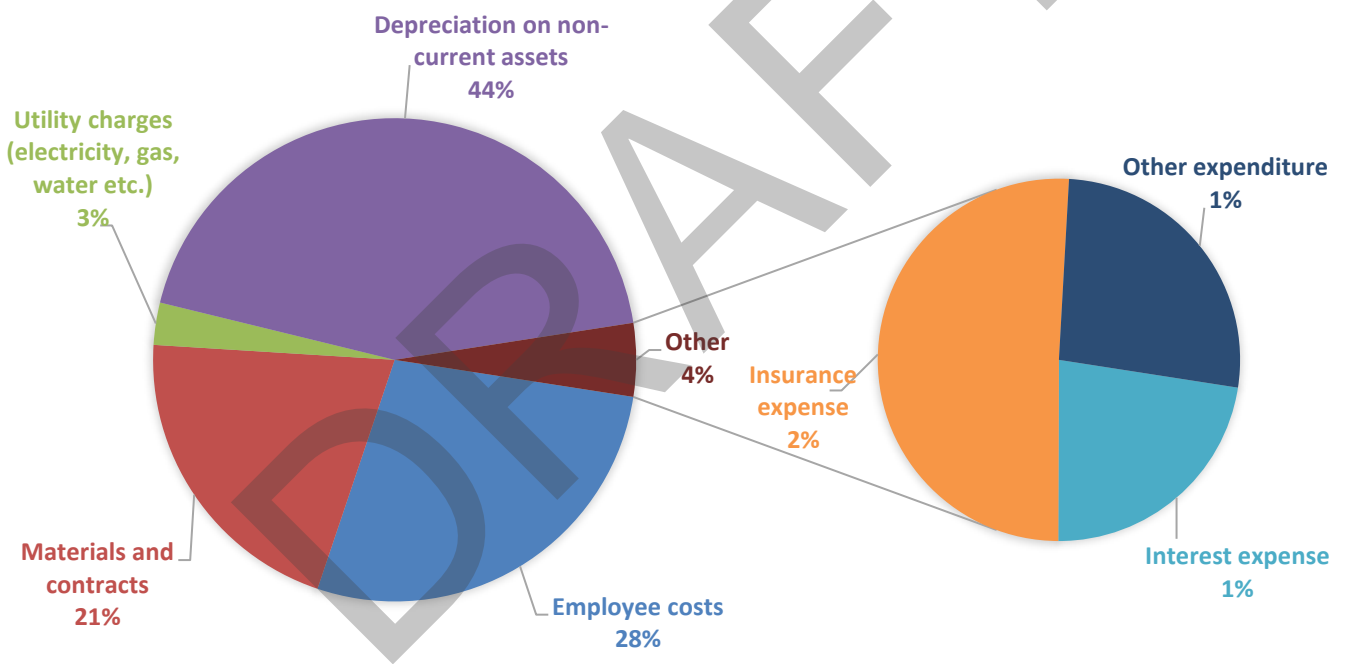
The Shire’s Workforce Plan has been considered in the development of this Strategic Resource Plan. No financial impacts are expected from the Workforce Plan with employee costs forecast to rise in line with forecast inflation at 2%.

Council encourages a work life balance, multi skilling, flexibility and effective application of staff capability.

7.7 Operating Expenditure

Over the term of the Plan, the operating expenditure components are forecast to remain relatively stable. Depreciation and materials and contracts remain the dominant operating expenditure components as reflected in the chart below.

7.7.1 Composition of Forecast Operating Expenditure 2019-20 (Total Operating Expenditure \$6.8m)



7.8 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

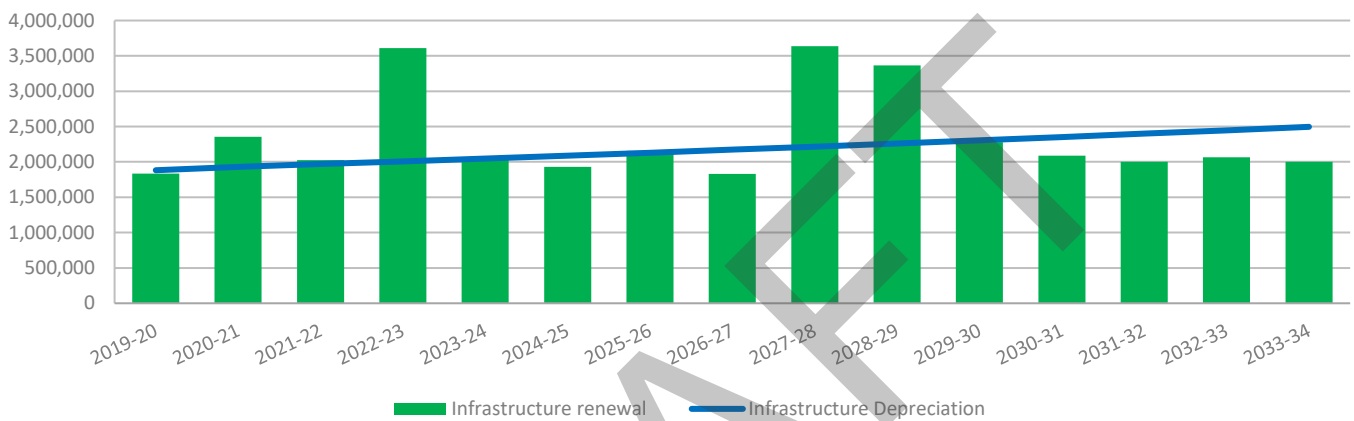
7.0 Operations Overview (Continued)

7.9 Depreciation Expense

Depreciation expense increases throughout the Plan from \$3.01m in year 1 to \$4.17m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$32.7m, shown by the blue line in the chart below. The planned level of infrastructure asset renewal expenditure at \$35.21m (reflected by the green columns) is over the term of the Plan above the level of depreciation.

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan.

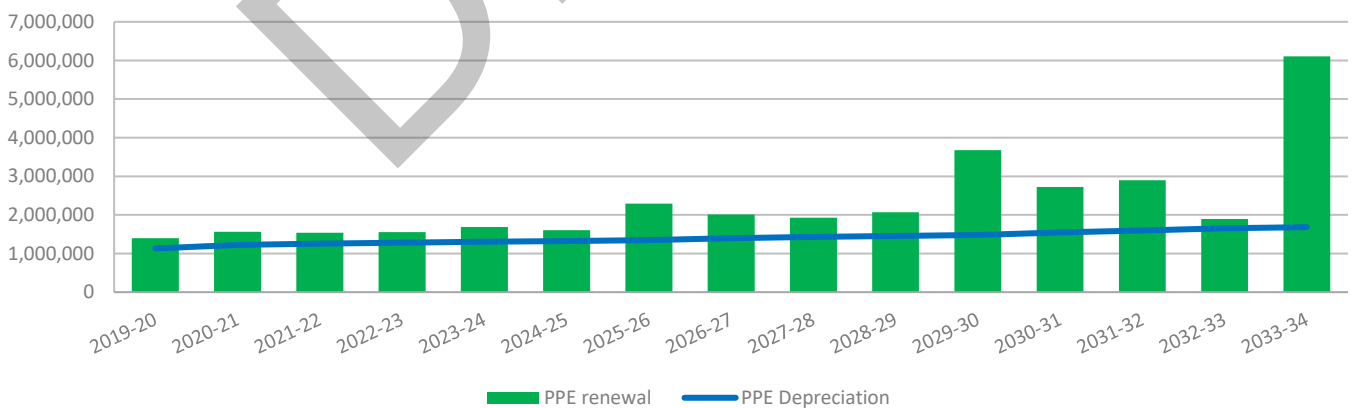
7.9.1 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure



Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

Planned property, plant and equipment asset renewals of \$34.94m (reflected by the green columns) over the 15 years is above depreciation expense of \$21.12m (reflected by the blue line) over the same period as shown in the chart below.

7.9.2 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure



Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

8.0 Capital Overview

8.1 Community Demand

User demand for community buildings changes over time due to changing community interests and lifestyle.

Maintaining recreation facilities and roads were identified within the Strategic Community Plan and have been included within the Plan.

8.2 Upgrade/New Expenditure

Upgrades to buildings and infrastructure are planned to occur over the next 15 years in response to community expectation. Where funds are available after undertaking essential renewal works, funds will be utilised for improvement and new works. Detailed annual planning will be undertaken for asset upgrade/new expenditure in the year the project occurs.

8.3 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

Level of service measures are defined for most asset classes within Appendix A.

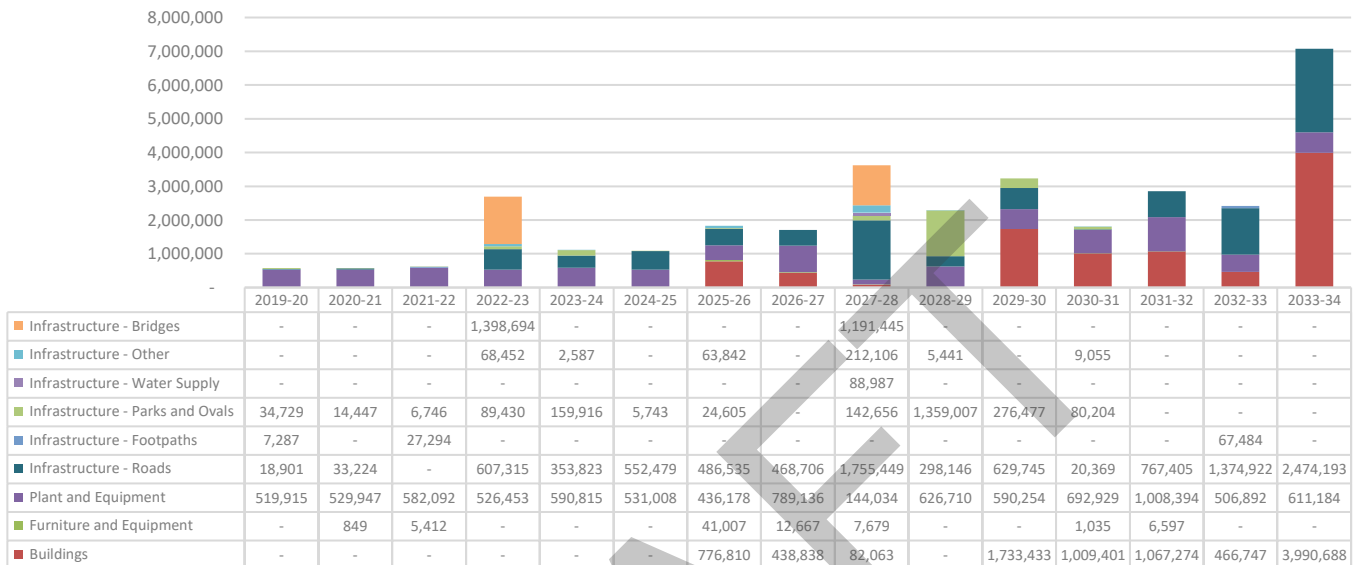
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8.0 Capital Overview (Continued)

8.4 Renewal Expenditure

Asset renewal expenditure for the road network has been estimated based on road conditions and forecast usage. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with the current replacement costs.

8.4.1 Required Asset Renewal Expenditure by Asset Class

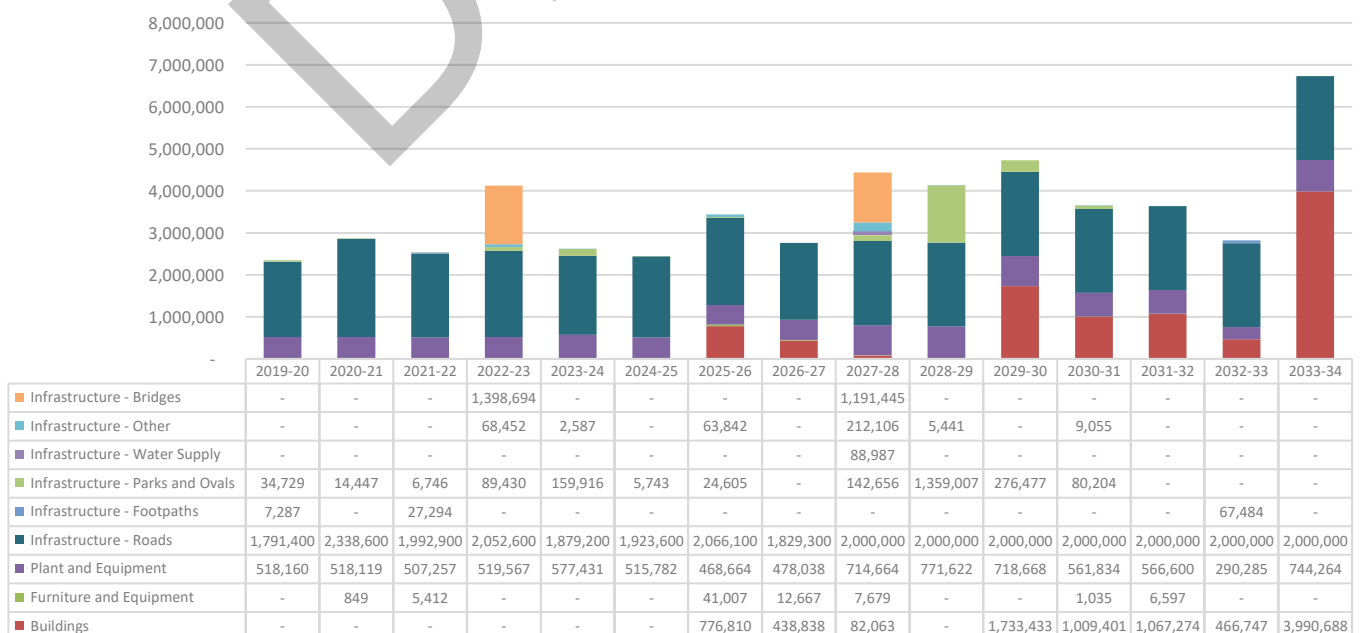


Renewal of roads and buildings dominate the forecast required asset renewals.

8.5 Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure. The timing and level of planned asset renewal expenditure for each asset class is summarised in the chart below.

8.5.1 Planned Asset Renewal Expenditure by Asset Class



As with the required forecast asset renewals, roads dominate the planned asset renewals expenditure.

8.0 Capital Overview (Continued)

8.6 Asset Renewal Funding Surplus/(Deficit)

The Shire is planning for renewal of all assets at the end of their useful life. The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset renewal funding surplus/(deficit). The surplus or (deficit) for each asset class is shown by the columns in the chart below with the orange line reflecting the net asset renewal funding surplus/(deficit) for each year.

The chart below reflects the asset renewal funding surplus varies throughout the term of the Plan and the overall surplus of \$19.8m. Improvements in the estimation of the required asset renewals may significantly impact the level of this surplus.

8.6.1 Asset Renewal Funding Surplus/(Deficit)



As assets approach their initial estimated asset renewal time the timing and need for renewal will be re-assessed and may well vary enabling the reallocation of limited resources between asset classes and between years through the use of cash backed reserves.

9.0 Forecast Capital Projects

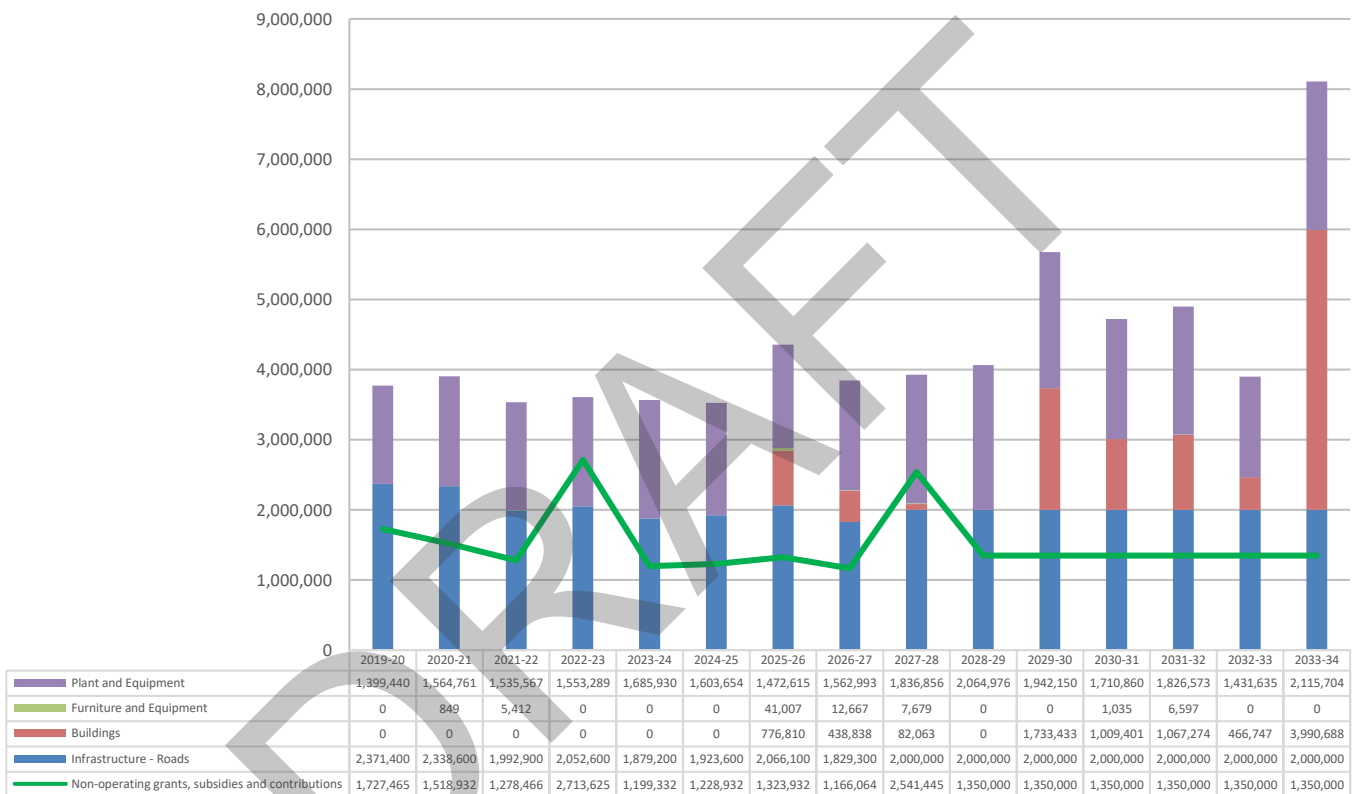
9.1 Key Asset Renewal Timeline

Renewal of road infrastructure and buildings represents the bulk of the planned asset renewals.

Planned asset expenditure (by asset class) is reflected in the chart below, with the level of capital grants reflected by the green line.

Combined new and renewal asset expenditure of \$70.73m has been planned. New asset expenditure comprises \$0.58m of the total asset expenditure and asset renewal expenditure of \$70.15m. Total asset expenditure by class is reflected in the chart below by the columns with the level of non-operating grants shown by the blue line.

9.1.1 Total Planned Asset Expenditure by Asset Class



9.0 Forecast Capital Projects (Continued)

9.2 Planned Capital Expenditure

The table below sets out the total value of planned capital expenditure as per asset management plans, the plant replacement program and road upgrades and renewal planning:

Asset Class	Total Expenditure (2019-2034) \$
Buildings	9,565,254
Furniture and Equipment	75,246
Plant and Equipment	25,307,003
Infrastructure - Roads	30,453,700
Infrastructure - Footpaths	102,065
Infrastructure – Other	361,483
Infrastructure – Parks and Ovals	2,193,960
Infrastructure – Water Supply	88,987
Infrastructure - Bridges	2,590,139
Grand Total	70,737,837

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10.0 Financing Overview

In general, the finances of the Shire are expected to remain stable over the term as represented in the graph below.

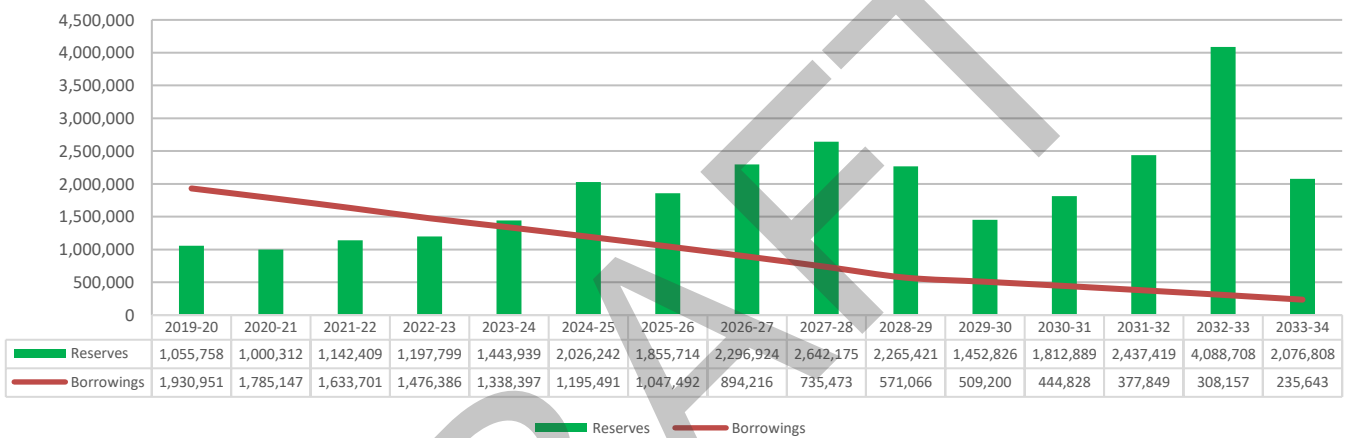
10.1 Borrowings

One new self-supporting loan is budgeted to be taken up in 2018-19 of \$910,900 for housing, no additional borrowings are forecast and modelled in the Plan. The principal outstanding on borrowings reduces from \$2.07m in 2018-19 to \$0.23m in 2033-34. This provides the Shire with increasing capacity to borrow in reaction to unplanned events or urgent issues over the life of the Plan.

10.2 Cash Reserves

The balance of cash reserves is forecast to fluctuate over the initial four years of the Plan as funds are used to renew assets and thereafter generally trend upwards in line with inflation.

10.2.1 Forecast Borrowings and Cash Reserves



11.0 Scenario Modelling

11.1 Scenario Modelling

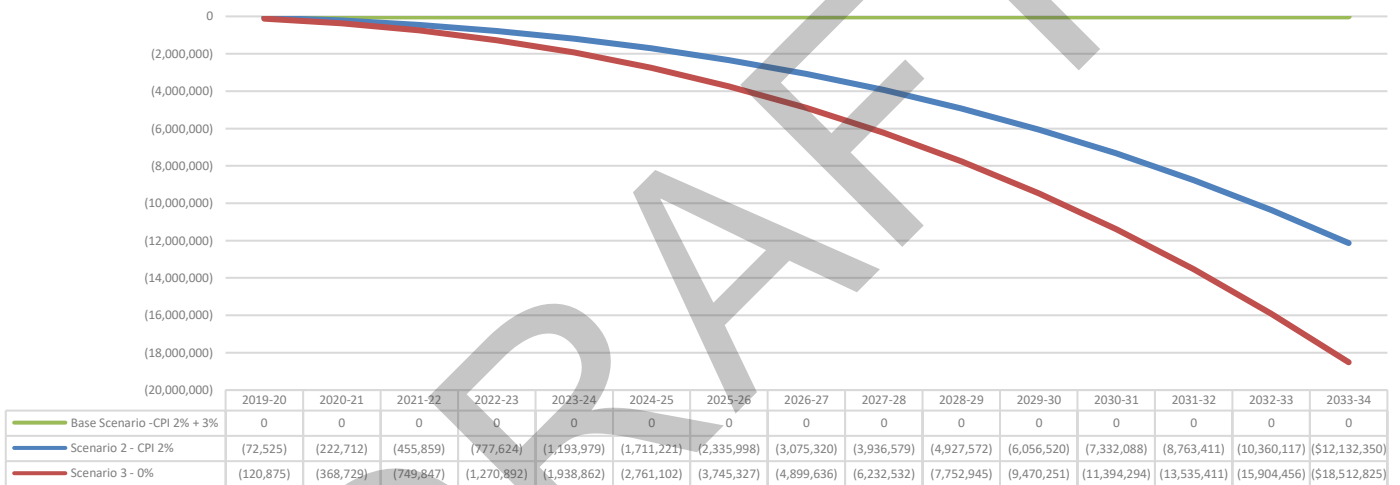
Scenarios were developed to test the financial impact of reduced levels of operating funding with modelling for the impact on the Shire of various reduced funding levels.

To ascertain the effect of reduced funding levels, a base scenario was developed with a rate yield increase of 3% above inflation of 2%. Two alternative scenarios were also developed from this base, in scenario two the rates yield increase is in line with inflation for the term of the Plan and for scenario three calculations reflect no increase for the term of the Plan. All other assumptions remained the same across the three scenarios.

The base scenario was selected as the most appropriate and has been used for the remainder of the Plan. The base scenario includes levels of rate revenue to ensure the current levels of service are maintained.

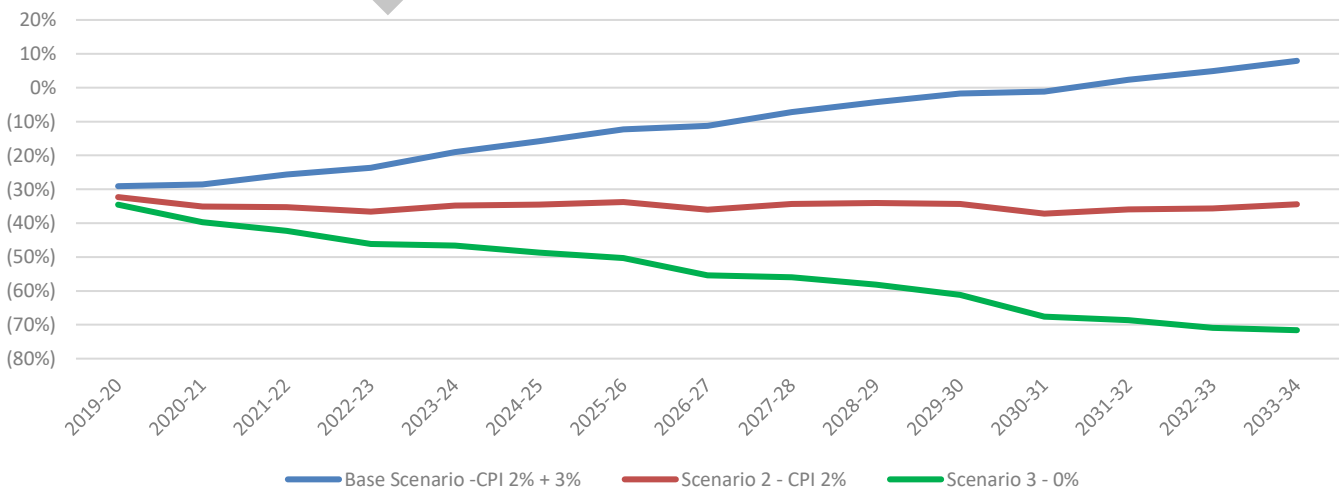
The charts below reflect the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

11.1.1 Estimated Surplus (Deficit) June 30 Carried Forward



The chart below reflects the impact of the same change in total rates yield on the Shire’s Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it maintained the operating surplus ratio.

11.1.2 Scenario Comparison – Operating Surplus Ratio



12.0 Risk Management

12.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer and Manager Finance and Administration to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

12.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

12.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

13.0 Assumptions, Risks, Uncertainties and Sensitivity

13.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 3% higher than forecast inflation rate of 2%.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Operating Grants and Contributions: Increases in line with inflation forecast.	High	The road maintenance program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$21,545 to the value of operating grants and contributions per 1% movement in the value in the first year of the Plan.
Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$227,981 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 2.50% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

13.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	Medium	± \$249,462 to the value of materials and contracts per 1% movement in the value over the life of the Plan.
Depreciation: Depreciation has been calculated using an average rate for each asset class based on the weighted average estimated remaining useful life of assets in the class.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

13.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$195,655 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$1,663,154 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±\$227,981 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

13.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

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13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

13.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$195,655 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$1,663,154 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

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13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

13.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 2% per annum.	Medium	Not assessed as high financial risk.	High	± \$995,075 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$1,202 936 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on agriculture and processing of agricultural produce and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

14.0 Monitoring and Performance

14.1 Monitoring

The Plan will be the subject of a desktop review each year to take into account changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

14.2 Performance Assessment

A series of performance indicators, in the form of financial ratios, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

Graphs of these financial ratios are presented on the following pages together with the formula used to calculate the ratio, a brief description of what the ratio indicates and an assessment of the impact of the ratio on the Shire's finances in the future.

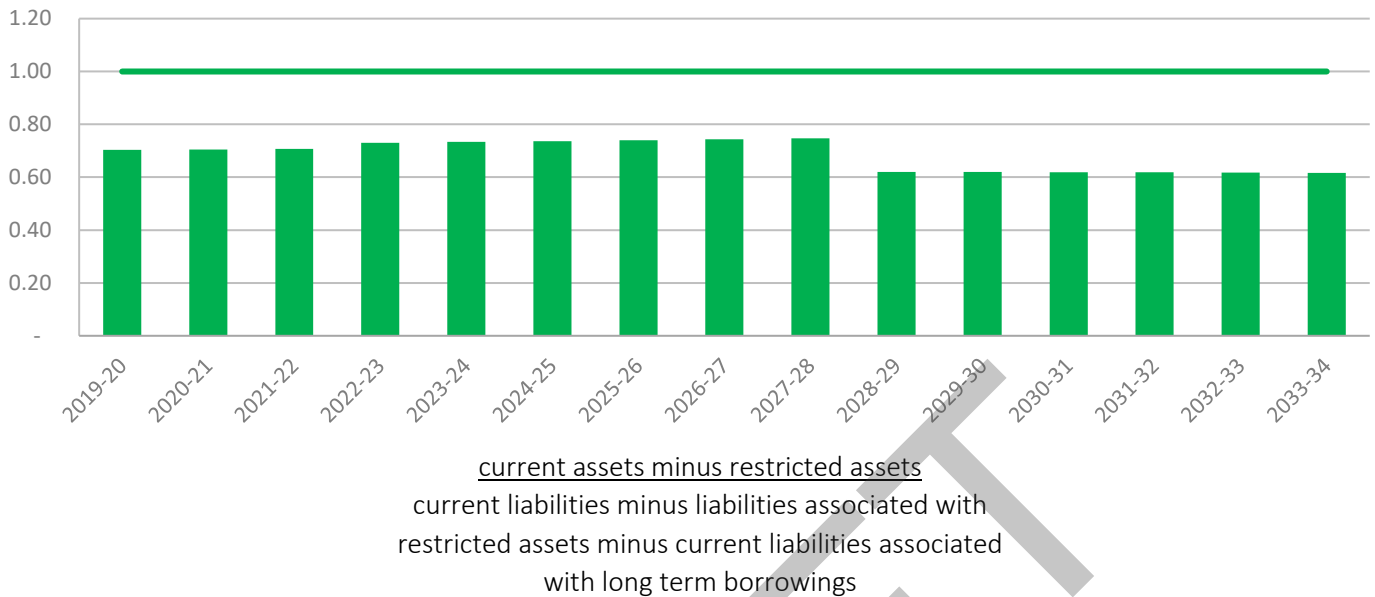
14.3 Ratio Targets

The Department's Advisory Standard provides target levels for each of the ratios. These target levels are represented on the ratio graphs as a red or green line. The red line represents the level at which a 'basic standard' is met, the green line representing the level at which an 'advanced standard' is met.

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14.0 Monitoring and Performance (Continued)

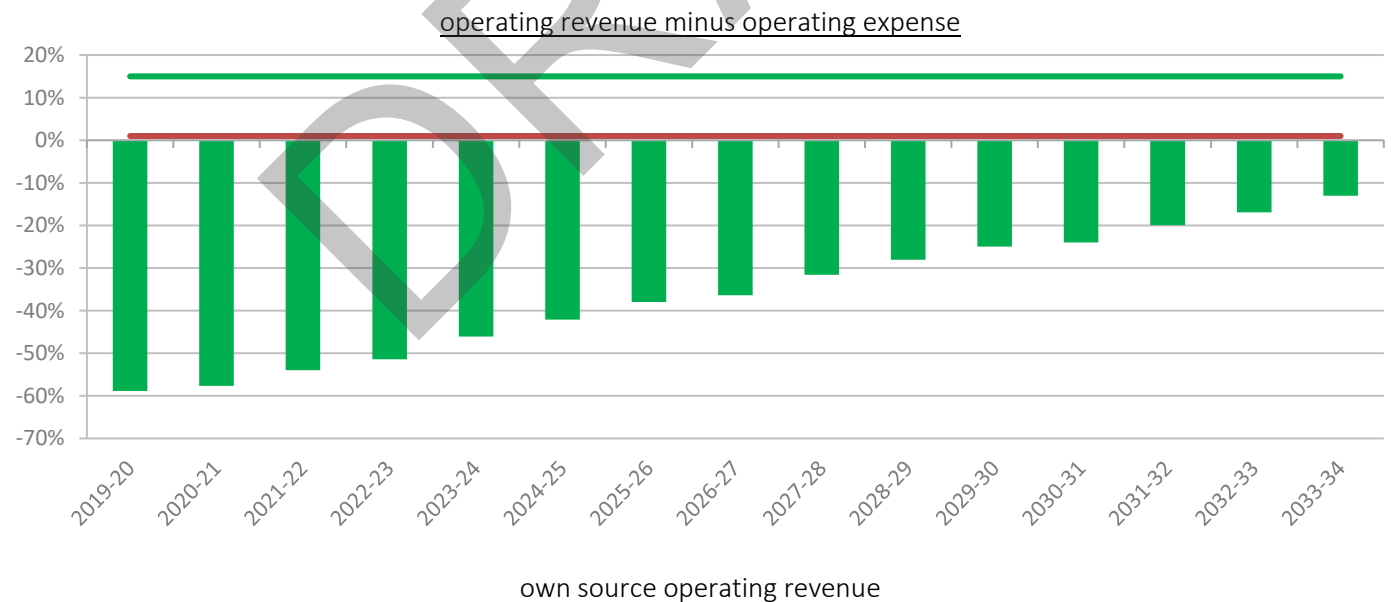
14.4 Forecast Ratio Analysis – Current Ratio



Indication: A measure of the Shire’s immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.

Commentary: As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. The settlement of a loan results in a decrease in the current ratio in 2028-29. The trend is not considered to indicate a threat to the Shire’s long term financial position.

14.5 Forecast Ratio Analysis – Operating Surplus Ratio

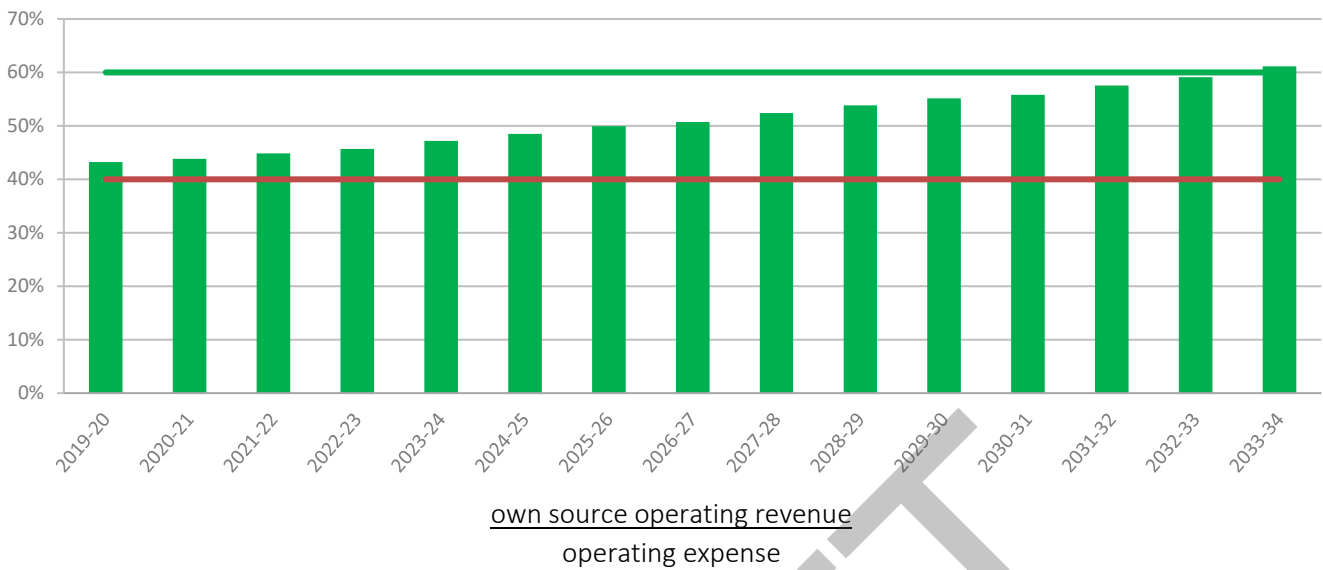


Indication: A measure of the extent to which own source revenues raised cover operational expenses.

Commentary: While the ratio is below the target and fluctuates, the ratio is increasing over the term of the Plan, indicating an increasing capacity to renew assets into the future.

14.0 Monitoring and Performance (Continued)

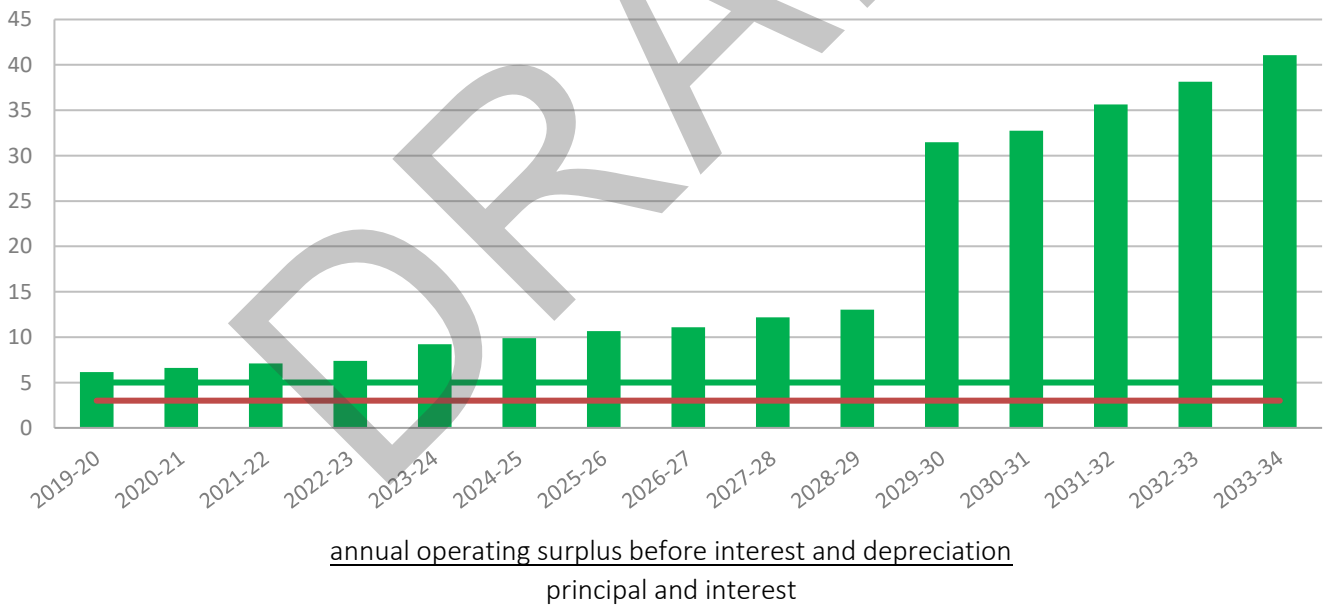
14.6 Forecast Ratio Analysis – Own Source Revenue Coverage Ratio



Indication: A measure of the extent of the Shire’s ability to cover costs using only discretionary revenue.

Commentary: The ratio is above the target range and improving over the term of the Plan, indicating the Shire is not over reliant on external funding to continue normal operating activities.

14.7 Forecast Ratio Analysis – Debt Service Coverage Ratio



Indication: A measure of the extent of the Shire’s capacity to generate sufficient cash to cover debt payments.

Commentary: The ratio is in the advanced range and continues to improve over time as existing borrowings are paid off. The ratio indicates the Shire has a capacity to borrow in the short term with increasing capacity for the term of the Plan.

14.0 Monitoring and Performance (Continued)

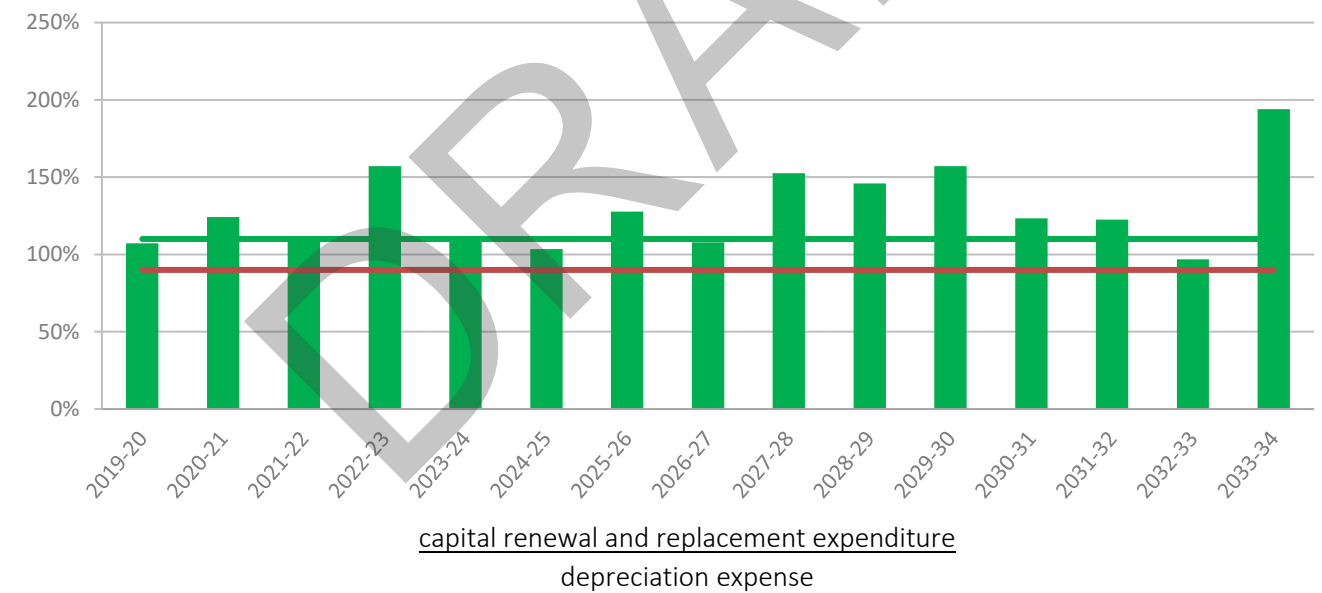
14.8 Forecast Ratio Analysis – Asset Consumption Ratio



Indication: A measure of the aged condition of the Shire’s physical assets.

Commentary: The ratio is above the target range and remains so throughout the term of the Plan with assets being renewed at adequate levels to maintain the average age of assets.

14.9 Forecast Ratio Analysis –Asset Sustainability Ratio

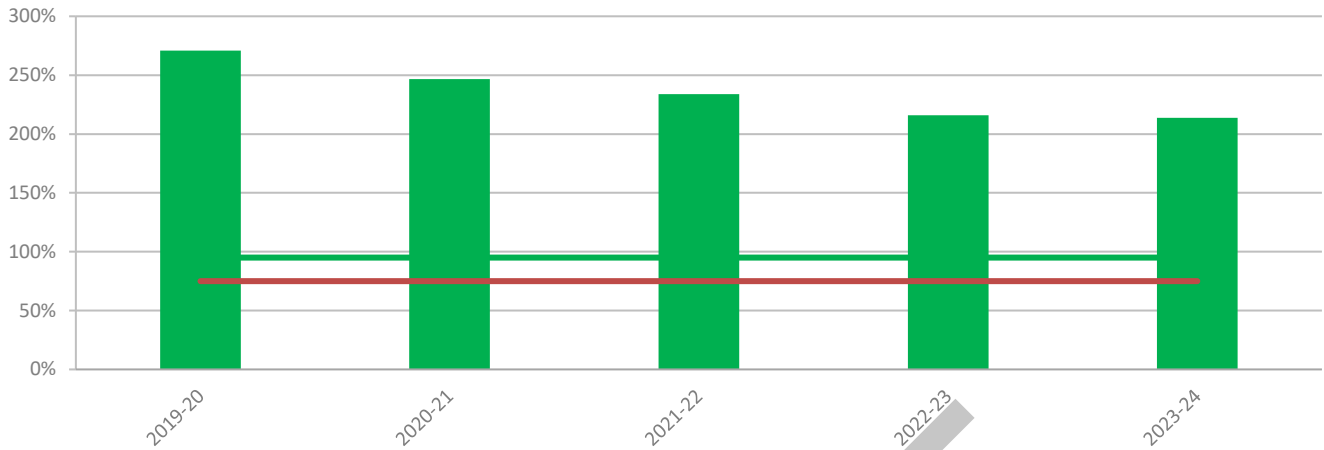


Indication: A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.

Commentary: The ratio highlights asset renewal expenditure relative to depreciation fluctuates as expected. The ratio averages at 129.43% over the term of the Plan which is above the guideline level of 90% and indicates the Shire is generally renewing assets earlier than their forecast useful lives.

14.0 Monitoring and Performance (Continued)

14.10 Forecast Ratio Analysis – Asset Renewal Funding Ratio



$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

Indication: The Shire’s financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).

Commentary: The ratio is above the target ratio with planned asset renewal expenditure being above required asset renewal expenditure as set out in this Plan. Further improvements in forecasting the remaining useful lives of assets may result in a decrease in this ratio.

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15.0 Improvement Plan

15.1 Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

Hierarchy: A hierarchy exists for road assets and should be further developed for other asset classes.

Level of Service: Level of service measures were defined within the previous Asset Management Plan. No systems are currently in place to record and report against these levels of service.

Risk Management: Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is in the very early stages of utilising risk techniques. As risk management is developed, a greater understanding of risks will be formalised.

Operation and Maintenance: The Shire does not have a current documented Operation and Maintenance Strategy.

Renewal and Replacement: A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

New, Upgrade and Disposal: The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Undertake routine condition inspections.
- Report levels of service for key assets.
- Improve the accuracy of future financial forecasts through improved forecasting of operational, maintenance, renewal, new and upgrade costs.
- Maintain formal asset maintenance and renewal programs for all assets.

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Appendix A1 – Critical Assets

1.1 Description

Along with regional and local distributor roads in particular, a number of other assets have been nominated as critical to the Shire providing services to the community. These assets will be prioritised when allocating annual funding to help ensure they are maintained to an acceptable condition.

A list of these assets (excluding roads) is provided below along with their relevant estimated current replacement cost.

Asset	Current Replacement Cost (\$)
Administration Buildings	3,100,000
Recreation Complex	1,379,000
Shire Depots	1,611,000

Maintenance requirements for these assets will be identified annually and prioritised through the Annual Budget cycle.

Road assets are discussed further in Appendix A2 with regional and local distributor roads being given funding prioritisation over other road assets as required.

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Appendix A2 – Infrastructure - Roads

2.1 Significant Matters

The continued provision of the road network remains one of the key priorities and major expenditure items for the Shire. The continued planning for future road infrastructure renewals influenced by condition based estimation of the remaining useful life is essential to reducing the risk of sudden unexpected road failure. Regional and local distributor roads due to their strategic importance, will be given funding prioritisation over other road assets.

2.2 Road Inventory

The Shire of Broomehill-Tambellup has a road network servicing an area of 2,609¹ square kilometres. Road assets within this Plan include the following components:

- Kerbing; and
- Subgrade, Pavement and Seal; and
- Bridges.

Road asset information is recorded within a road inventory database. In 2018, a road infrastructure condition report and valuation was undertaken by an external consultant which forms the basis of the measurements and current replacement cost estimates. Verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

Utilising the dimension data held in the Shire's road asset database along with standard unit rates, the current replacement cost provided in the road infrastructure inventory system, has been estimated by management below.

The table below details the road asset components.

Roads Assets	Length (m)	Current Replacement Cost (\$)
Concrete		
Subgrade Structure	90	5,349
Pavement Structure	90	7,352
Surface Structure	90	7,574
Structural Asphaltic Concrete		
Subgrade Structure	130	10,205
Pavement Structure	130	14,027
Surface Structure	130	14,452
Thin Surfaced Flexible		
Subgrade Structure	239,700	12,845,132
Pavement Structure	239,700	17,656,383
Surface Structure	239,700	18,190,462
Unsealed		
Subgrade Structure	734,570	33,967,904
Pavement Structure	734,570	46,690,865
Kerbing		
Kerb Barrier	4,180	283,007
Kerb Mountable	7,750	470,410
Kerb Semi Mountable	2,370	143,854
Signs		150,934
Bridges	183	15,448,080
Road Assets Total		145,905,991

¹ Australian Bureau of Statistics Broomehill-Tambellup (S) (LGA51080) 2016 Census of Population and Housing, viewed 17 December 2018

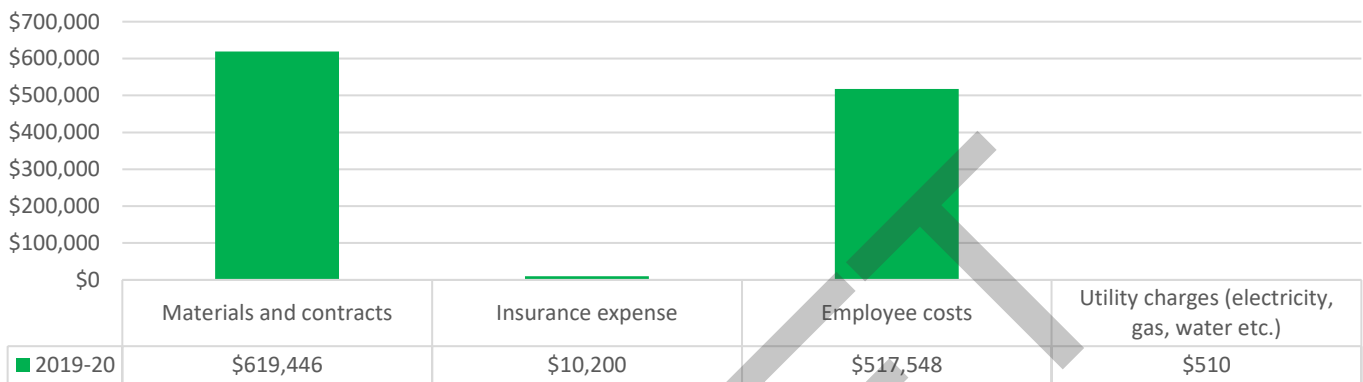
Appendix A2 – Infrastructure - Roads (Continued)

2.3 Financial Summary

Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

2.4 Maintenance Expenditure by Nature and Type

Road maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



Road maintenance expenditure is primarily related to the grading of unsealed roads within the district. Trimming of roadside vegetation is another routine road maintenance operation along with a low level of reactionary minor repair works. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions and expected traffic volumes.

2.5 New Expenditure

Upgrades to the Tieline North Road and Beejenup Road are planned to be undertaken in 2019-20. Road safety related projects will be prioritised where issues are identified. External grant funding would be essential to achieve any upgrades.

2.6 Renewal Expenditure

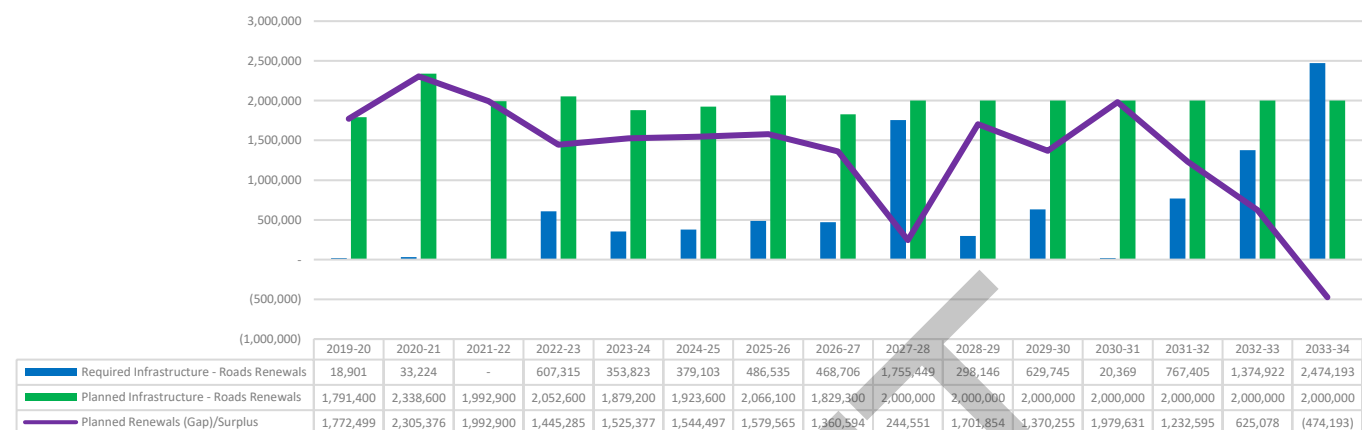
Road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and is conducted during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the chart on the following page, planned road expenditure is shown as green columns, with required road renewals as the blue columns. The purple line shows the difference between the two expenditure levels. Planned road renewal over the term totals \$29.87m with required road renewal is calculated at \$9.66m for the term. Currently the Shire is planning to renew road assets ahead of forecast requirements. Achieving the planned road renewals is dependent on continued receipt of grant funding.

Appendix A2 – Infrastructure - Roads (Continued)

2.7 Forecast Planned and Required Road Renewal Expenditure

The level and extent of the renewal surplus is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of renewal spikes.



One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast within Western Australian rural areas. The values represented in the chart above are detailed in the table below.

	Required Roads Renewals \$	Planned Roads Renewals \$	Roads Renewal Funding (Gap)/Surplus \$
2019-20	18,901	1,791,400	1,772,499
2020-21	33,224	2,338,600	2,305,376
2021-22	-	1,992,900	1,992,900
2022-23	607,315	2,052,600	1,445,285
2023-24	353,823	1,879,200	1,525,377
2024-25	379,103	1,923,600	1,544,497
2025-26	486,535	2,066,100	1,579,565
2026-27	468,706	1,829,300	1,360,594
2027-28	1,755,449	2,000,000	244,551
2028-29	298,146	2,000,000	1,701,854
2029-30	629,745	2,000,000	1,370,255
2030-31	20,369	2,000,000	1,979,631
2031-32	767,405	2,000,000	1,232,595
2032-33	1,374,922	2,000,000	625,078
2033-34	2,474,193	2,000,000	(474,193)
Total	9,667,836	29,873,700	20,205,864

Planned renewal of bridge assets is forecast to occur in line with required timing of renewal being \$1,398,694 in 2022-23 and \$1,191,445 in 2027-28.

Appendix A2 – Infrastructure - Roads (Continued)

2.8 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

2.9 Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Construction			
Condition	Gravel roads are constructed to a high standard.	Customer complaints	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Construction			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A2 – Infrastructure - Roads (Continued)

2.10 Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Maintenance			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Maintenance/Drainage			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bituminised road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A2 – Infrastructure - Roads (Continued)

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Bridges			
Condition	Bridges are maintained to a reasonable standard and on a regular basis.	Customer complaints. Routine bridges inspection.	One complaint per year. One per year (undertaken by Main Roads WA).
Function	To ensure that all bridges are maintained in order to provide a useable and safe bridges network for users.	Routine bridges inspection.	One per year (undertaken by Main Roads WA).
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bridges network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient bridges maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

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Appendix A2 – Infrastructure - Roads (Continued)

2.11 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

2.12 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

Appendix A3 – Infrastructure - Drainage and Water Supply

3.1 Significant Matters

The Shire provides a network of stormwater drainage, sewerage and water supply infrastructure which includes culverts, pipes, kerbing, standpipes and water tanks. The determination of appropriate intervention points for renewal work, along with forecasting the timing and amount of funding required, is important to ensure this work can be undertaken prior to any asset failure. A current assessment reflects drainage and water supply infrastructure with a current replacement cost of \$21.4m. Further detailed investigation of these assets is required to confirm the timing and costs of the required renewal intervals.

Asset renewal of drainage prior to its failure helps prevent damage to other assets including roads.

3.2 Inventory

The Shire is developing a basic drainage asset inventory which is maintained within the road asset inventory system. Utilising the dimension data held and the unit rates provided by the Shire, a current replacement cost has been estimated as set out below.

Drainage Asset	Length (m)	Current Replacement Cost (\$)
Box shaped		
Concrete	1,137	3,547,848
Timber constructions	87	307,815
Circular		
Concrete	14,243	8,953,103
High Density Polyethyl	60	73,945
Culvert		
Concrete	38,804	7,288,390
Open Drain	2,450	
Table Drain	1,868,770	
Underground Pipe	5,380	1,141,851
Drainage Assets Total		21,312,953

Water Supply Asset	Current Replacement Cost (\$)
Concrete water tanks	36,000
Standpipes	31,000
Bore and Pump	6,000
Water Supply Assets Total	73,000

3.3 Forecast Planned and Required Drainage Renewals

Table drains will be maintained and renewed as part of the renewal of road pavements. Pipe drains will be assessed as part of road pavement works and replaced where required when undertaking these works.

Appendix A3 – Infrastructure - Drainage and Water Supply (Continued)

3.4 Financial Summary

The financial impacts of managing the Shire’s drainage and water supply infrastructure assets including the maintenance and renewal costs are included under Appendix A2 Infrastructure - Roads.

3.5 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Road Maintenance/Drainage			
Condition	Roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints. Routine road inspection.	One complaint per road per year. Two per year with managers.
Function	To ensure that all roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A3 – Infrastructure - Drainage and Water Supply (Continued)

3.6 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

3.7 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the drainage asset network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road and drainage network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future drainage renewal priorities.

Appendix A4 – Infrastructure - Footpaths

4.1 Significant Matters

The Shire provides a network of footpaths for pedestrians and other users and has developed a basic footpath asset inventory and is developing and implementing an annual assessment process for related infrastructure. A footpath program has been identified to be established and implemented in the future.

4.2 Inventory

Footpath asset information is recorded within the Shire's road inventory database (RAMM). The assets within the asset class were valued in 2018 with all road infrastructure assets. The current replacement cost at the time of the last valuation was \$1.18m.

4.2.1 Composition of Estimated Current Replacement Cost of Footpaths

Footpath Type	Length	Current Replacement Cost \$
Asphalt	3,170	321,740
Bituminous Seal	370	19,393
Brick Paving	860	253,255
Cement Concrete	2,410	481,820
Concrete Slabs	460	32,220
Gravel	940	80,793
Footpaths Total		1,189,221

4.3 Financial Summary

The financial impact of managing the Shire footpaths is broken down into maintenance, new and renewal expenditure each of which is examined separately.

4.4 Maintenance Expenditure

Routine maintenance expenditure is currently forecast based on historical data and staff experience.

4.5 New Asset Expenditure

Upgrades to existing footpath assets is not currently planned. Projects will be prioritised where issues are identified, and external grant funding would be essential.

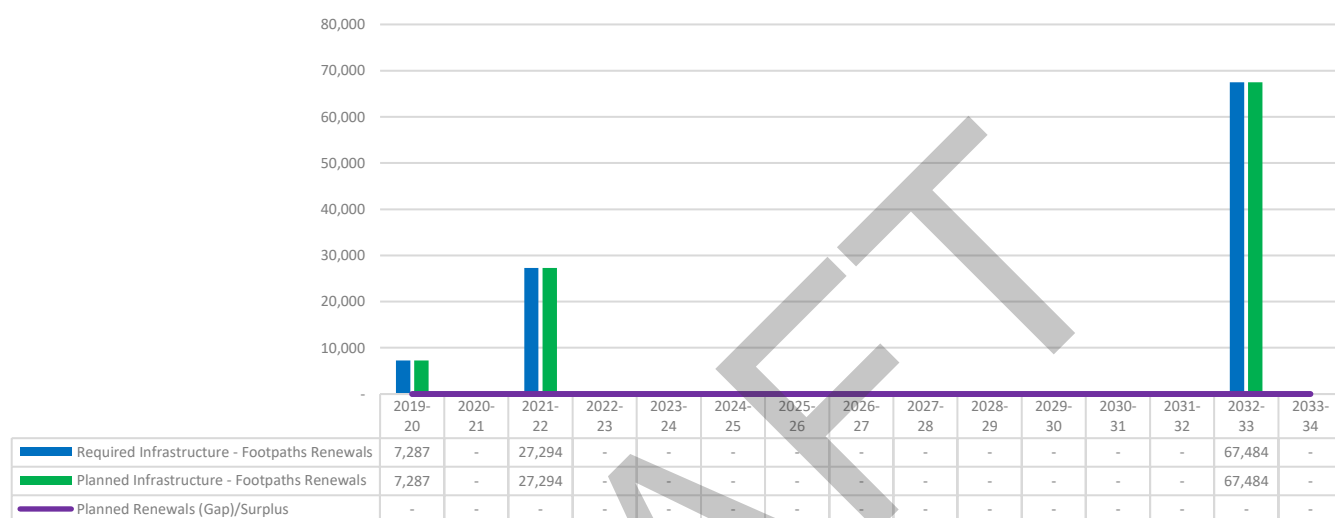
Appendix A4 – Infrastructure – Footpaths (Continued)

4.6 Renewal Expenditure

Footpaths renewals are planned to occur in line with required renewal timing. Work is prioritised using staff knowledge of the conditions of the footpaths.

In the chart below, forecast planned footpaths expenditure is shown by the green columns, with required footpaths renewals as the blue columns. The purple line indicates the difference between the two expenditure levels. Required footpaths renewal is calculated at \$102k for the term of the Plan, with expenditure planned in line with this timing.

4.6.1 Forecast Planned and Required Footpath Renewal Expenditure



4.7 Level of Service

Levels of service have not been previously monitored. Detailed performance measures and performance targets for footpaths are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Footpaths are maintained to a reasonable standard and on a regular basis.	Customer complaints. Routine footpath inspection.	One complaint per year. Two per year with managers.
Function	To ensure that all footpaths are maintained in order to provide a useable and safe footpaths network for users.	Customer complaints.	One complaint per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a footpath network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient footpath maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A4 – Infrastructure – Footpaths (Continued)

4.8 Risk Management

An assessment of risks associated with holding furniture and equipment items has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment Plan
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant H&S policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

4.9 Improvement Plan

Allocating resources to improving asset management planning for footpaths is not currently viewed as a priority as the associated risks are able to be managed through annual operational planning.

Appendix A5 – Infrastructure - Other

5.1 Significant Matters

The Shire controls a network of other infrastructure made up of the following:

- Caravan Parks;
- Cemeteries;
- Transfer Stations;
- Active and passive reserves; and
- Other minor facilities.

The nature of these assets is one of changing requirements due to both community expectations and climatic conditions and will require further analysis to fully consider future funding requirements.

5.2 Inventory

The Shire's other infrastructure current replacement cost at the time of valuation at 30 June 2018 was \$3.04m.

5.2.1 Composition of Estimated Current Replacement Cost of Other Infrastructure Assets

Infrastructure - Other	Estimated Current Replacement Cost (\$)
Broomehill Caravan Park	47,000
Broomehill Cemetery	19,000
Broomehill Transfer Station	96,642
Entry Statements	31,000
Rest Stops and Tourist Information Bays	67,376
Tambellup Caravan Park	29,297
Tambellup Cemetery	40,000
Tambellup Transfer Station	137,847
Tourist Information Bays	8,000
Infrastructure - Other Total	476,162

Appendix A5 – Infrastructure - Other (Continued)

5.3 Financial Summary

The financial impact of managing the Shire other infrastructure assets is broken down into new and renewal expenditure.

5.4 New Expenditure

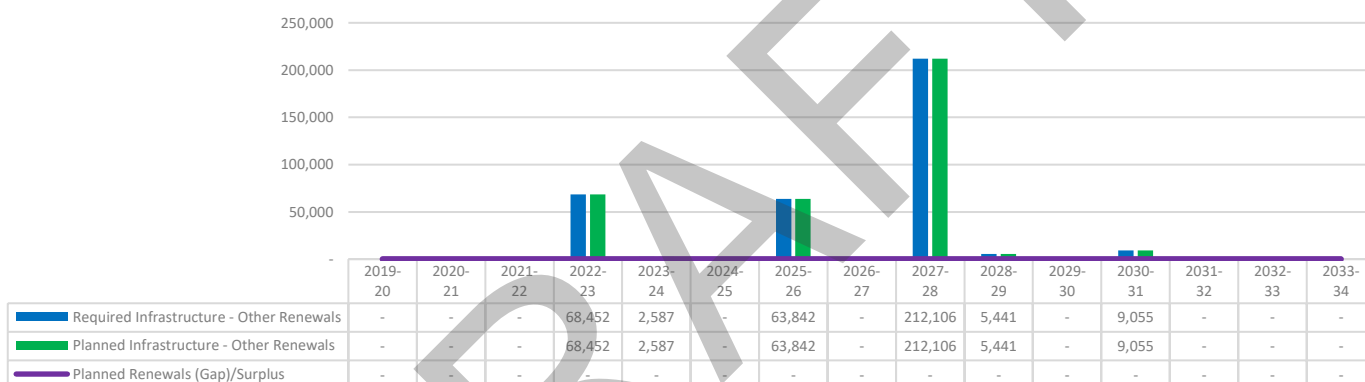
No additional items are forecast to be required over the life of this Plan.

5.5 Renewal Expenditure

Required other infrastructure renewals over the next 15 years have not been forecast with no major asset renewals currently forecast as being required. Minor asset renewals will be determined and funded within the annual budget cycle.

The Plan has allocations for the renewal of other infrastructure. In the chart below, planned expenditure is shown as the green columns, with forecast required renewals shown as the blue columns. The purple line shows the variation between the two levels.

5.5.1 Forecast Planned and Required Other Infrastructure Renewal Expenditure



5.6 Level of Service

Detailed performance measures and performance targets for Infrastructure-Other are defined in the table below

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year.
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year.
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed.

5.7 Improvement

The improvement of asset management planning for infrastructure -other is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A6 – Infrastructure – Parks and Ovals

6.1 Significant Matters

The Shire controls a network of parks and ovals infrastructure made up of the following:

- Sport and Recreation facilities;
- Active and passive reserves; and
- Other minor facilities.

The nature of these assets is one of changing requirements due to both community expectations and climatic conditions and will require further analysis to fully consider future funding requirements.

6.2 Inventory

The Shire's other infrastructure current replacement cost at the time of valuation at 30 June 2018 was \$1.79m.

6.2.1 Composition of Estimated Current Replacement Cost of Other Infrastructure Assets

Parks and Ovals Assets	Estimated Current Replacement Cost (\$)
Gazebo's	81,000
Shade Shade Sails	19,000
Reticulation	151,000
Lighting	157,000
Practice Nets and Artificial Turf	13,000
Fencing	47,232
Signage	15,000
Pumps	6,000
Bowling Green	200,000
Art	16,000
Pipeline	51,000
Tennis Courts	139,000
Cricket Pitch	28,000
Paving	108,000
Retaining Walls	7,000
Water Tanks	206,000
Skate Park	75,000
Shelters	42,000
Footbridge	7,000
Basketball Hardstand	6,000
Seating	77,000
Dugouts	3,000
Dams	174,021
Drainage	5,000
Water Pipes	150,000
Furniture	9,000
Infrastructure – Parks and Ovals Total	1,792,253

Appendix A6 – Infrastructure – Parks and Ovals (Continued)

6.3 Financial Summary

The financial impact of managing the Shire other infrastructure assets is broken down into new and renewal expenditure.

6.4 New Expenditure

No additional items are forecast to be required over the life of this Plan.

6.5 Renewal Expenditure

Required parks and ovals infrastructure renewals over the next 15 years have not been forecast with no major asset renewals currently forecast as being required. Minor asset renewals will be determined and funded within the annual budget cycle.

6.6 Level of Service

Detailed performance measures and performance targets for Infrastructure- Parks and Ovals are defined in the table below

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year.
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year.
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed.

6.7 Improvement

The improvement of asset management planning for infrastructure – Parks and Ovals is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A7 – Buildings

7.1 Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire.

7.2 Inventory

Land and buildings were valued by independent professional valuers in 2017, based on an inspection undertaken. The replacement costs of the various types of buildings contained within the valuation report is presented in the chart. A building inventory is maintained within the Shire's financial management system.

7.2.1 Composition of Estimated Current Replacement Cost of Building Assets

Buildings	Current Replacement Cost (\$)
Broomehill Administration Office	1,700,000
Broomehill Depot	518,000
Broomehill Recreation Complex	1,300,000
Broomehill Town Hall	2,100,000
Broomehill Transfer Station - tip attendants hut	34,000
Caravan Park Ablutions	210,000
Corner Shop Museum (Community Bank)	420,000
Fire Sheds	237,000
Flat Rocks Tennis Club	170,000
Golf Club Machinery Shed - Broomehill	65,000
Housing	3,110,000
Medical Facilities	270,000
Mower Storage Shed at Oval	66,000
Museum	487,000
Old Depot and Museum	85,000
Public Conveniences	265,000
Pump Shed at Dam	14,000
Railway Station Building Tambellup	550,000
RSL Hall - Broomehill	253,000
RSL/Scout Hall - Tambellup	65,000
Seniors Housing	3,050,000
Sheds	120,000
Station Masters Residence (Museum) Tambellup	350,000
Tambellup Administration Office	1,400,000
Tambellup CRC – Gazebo and Sheds	64,500
Tambellup Depot	973,000
Tambellup Pavilion	3,400,000
Tambellup Shire Hall	5,500,000
Tambellup Transfer Station - tip attendants hut	34,000

Appendix A7 – Buildings (Continued)

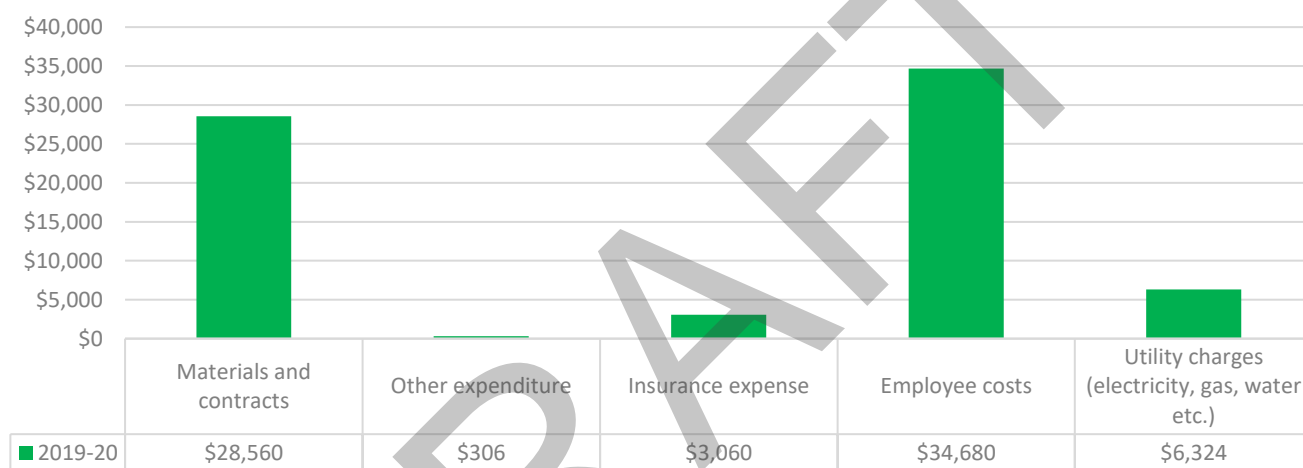
Buildings	Current Replacement Cost (\$)
Telecentre	1,200,000
Toolbrunup School and Outbuildings	179,000
Youth Centre	90,000
Buildings Total	28,279,500

7.3 Financial Summary

The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

7.4 Maintenance Expenditure by Nature and Type

Routine maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



7.5 New/Upgrade Asset Expenditure

No additional items are forecast to be required over the life of this Plan.

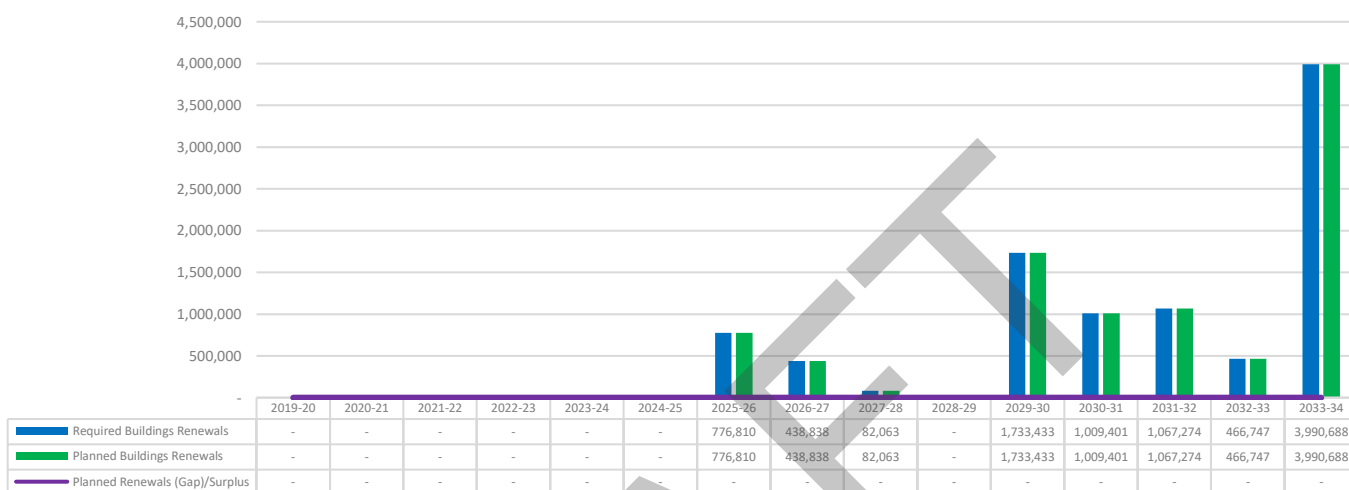
Appendix A7 – Buildings (Continued)

7.6 Renewal Expenditure

Using the estimated remaining useful life and the 'reinstatement with new' values provided in the independent valuation report, the timing and extent of future property renewals has been forecast (adjusted for inflation).

In the chart below, planned expenditure is shown as the green columns, with forecast required renewals shown as the blue columns. The purple line shows the variation between the two levels.

7.6.1 Forecast Planned and Required Building Renewal Expenditure



The timing and extent of building renewals in the later years of the Plan will be subject to condition based assessments closer to the estimated renewal timing, along with further assessment of demand. All funds currently allocated to building renewals in the Plan will be placed in the building cash reserves if not required for the renewal of minor building components. Both the timing and costs associated with building renewals are highly variable and in many instances dependent on the level of building maintenance.

Appendix A7 – Buildings (Continued)

7.6.2 Forecast Planned and Required Building Renewal Expenditure

The values represented in the chart on the previous page are detailed in the table below. Planned building renewals are in line with the forecast required renewals.

	Required Building Renewals \$	Planned Building Renewals \$
2019-20		
2020-21		
2021-22		
2022-23		
2023-24		
2024-25		
2025-26	776,810	776,810
2026-27	438,838	438,838
2027-28	82,063	82,063
2028-29		
2029-30	1,733,433	1,733,433
2030-31	1,009,401	1,009,401
2031-32	1,067,274	1,067,274
2032-33	466,747	466,747
2033-34	3,990,688	3,990,688
Total	9,565,254	9,565,254

7.7 Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	The building's meets the expectations of the community.	Customer complaints.	One per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	One per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims	0 claims.

Appendix A7 – Buildings (Continued)

7.8 Risk Management

An assessment of risks associated with maintaining an inventory of building assets has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment Plan
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

7.9 Improvement

Improving asset management planning for buildings is not currently viewed as a priority, as risks are able to be managed through annual planning and improvements are limited by funding availability. Demand for building assets is expected to remain relatively stable into the future.

Enhanced monitoring and reporting of the key performance measures is important to help ensure the adequate maintenance of the Shire's building assets.

Appendix A8 – Plant and Equipment

8.1 Significant Matters

The Shire has a large plant and equipment portfolio which includes items such as graders, loaders, trucks, passenger vehicles and furniture. A 15 year plant replacement program is updated on an annual basis as part of the Shire's annual budget process.

8.2 Inventory

The chart below separates the Shire's plant and equipment into the major asset types and shows the current replacement cost as per the Shire's internally produced plant replacement program. A register of plant and equipment is maintained within the financial reporting system.

8.2.1 Composition of Estimated Current Replacement Cost of Plant and Equipment Assets

Asset	Current Replacement Cost \$
Backhoe	210,000
Cars	254,000
Graders	1,050,000
Light Vehicles	668,000
Loaders	490,000
Small Plant	170,000
Mowers	90,000
Road Brooms	51,000
Rollers	400,000
Trailers	335,000
Trucks	1,370,000
Total	5,088,000

8.3 Financial Summary

The financial impacts of managing the Shire plant and equipment assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance is undertaken in accordance with manufacturers' guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

Appendix A8 – Plant and Equipment (Continued)

8.4 New Expenditure

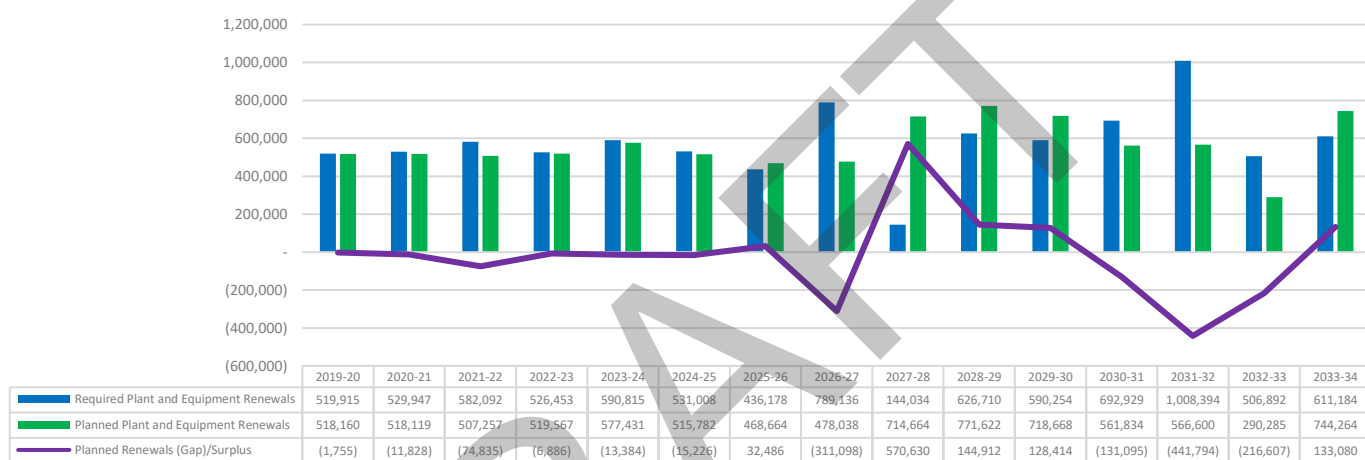
The current fleet of plant and equipment is forecast to maintain the requirements of the Shire and no additional items are forecast to be required over the life of this Plan.

8.5 Renewal Expenditure

The plant replacement program is updated annually and is expected to remain fully funded by annual allocations to the Plant Replacement Cash Reserve.

The Plan has annual allocations for plant replacement expenditure based on the adopted program. In the chart below, planned expenditure is shown as the green columns with required renewals shown as the blue columns. The purple line shows the variation between the two expenditure levels.

8.5.1 Forecast Planned and Required Plant and Equipment Renewal Expenditure



The chart reflects a lack of correlation between the Plant Replacement Program and the estimated useful life of plant and equipment in some years. The Plan overall has a funding surplus of \$214k over the term of the Plan with planned renewals of \$8.47m and required asset renewals of \$8.68m.

8.6 Plant Disposals

This Plan incorporates the Shire's 15 year Plant Replacement Program. The Plant Replacement Program outlines the purchase, disposal and funding elements for plant and equipment.

Appendix A8 – Plant and Equipment (Continued)

8.7 Level of Service

Levels of service have not been previously monitored.

Detailed performance measures and performance targets for plant and equipment replacement and maintenance are defined in the table on the following page.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Fleet Management			
Function	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.
	To ensure that Councils Capital Works Program is completed.	Capital Works Program completed on time and within budget.	100% completed and within budget.
	To ensure that any maintenance requirements are carried out.	Maintenance schedule adhered to.	100% completed and on time.
Compliance	All vehicles and plant are operated as they have been designed to do and in a safe manner.	Number of complaints/number of fines.	One per year.

8.8 Risk Management

An assessment of risks associated with holding plant and equipment items has identified the following risks and the treatment strategy for each risk.

Risk Details	Consequence	Risk Rating	Treatment Strategy
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment. Ensure safety systems in line with regulations.

8.9 Improvement Plan

Improving asset management planning for plant and equipment is not currently viewed as a priority as risks are able to be managed through annual operational planning. Demand for plant and equipment assets is expected to remain relatively stable into the future.

Appendix A9 – Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset.

Asset Class	Asset Sub-Class	Pavement Type	Estimated Useful Life	Materials Remaining in-situ
Infrastructure - Roads		Thin Surfaced Flexible	100	100%
Infrastructure - Roads		Thin Surfaced Flexible	17	
Infrastructure - Roads		Concrete	100	100%
Infrastructure - Roads		Concrete	25	
Infrastructure - Roads		Structural Asphaltic Concrete	25	
Infrastructure - Roads		Unsealed	0	
Infrastructure - Roads		Structural Asphaltic Concrete	100	100%
Infrastructure - Roads		Structural Asphaltic Concrete	56	
Infrastructure - Roads		Concrete	120	
Infrastructure - Roads		Unsealed	56	
Infrastructure - Roads		Unsealed	100	100%
Infrastructure - Roads		Thin Surfaced Flexible	56	
Infrastructure - Roads	Kerbing		35	
Infrastructure - Roads	Kerbing		25	
Infrastructure - Roads	Kerbing		25	
Infrastructure - Roads	Signs	Signs	100	100%
Infrastructure - Drainage	Culvert	Concrete	56	
Infrastructure - Drainage	Culvert	Timber constructions	56	
Infrastructure - Drainage	Culvert	Concrete	0	
Infrastructure - Drainage	Culvert	High Density Polyethyl	108	
Infrastructure - Drainage	Drainage Wall	Concrete	56	
Infrastructure - Drainage	Table Drain			
Infrastructure - Drainage	Table Drain			
Infrastructure - Drainage	Underground Pipe		90	
Infrastructure - Water Supply			20	
Infrastructure - Footpaths		Asphalt (obsolete)	21	
Infrastructure - Footpaths		Brick Paving	35	
Infrastructure - Footpaths		Cement Concrete (obsolete)	30	
Infrastructure - Footpaths		Bituminous Seal	30	
Infrastructure - Footpaths		Gravel	50	
Infrastructure - Footpaths		Concrete Slabs	40	
Infrastructure - Other	Community Amenities		20	
Infrastructure - Other	Refuse Sites		20	
Infrastructure - Other	Tourism & Area Promotion		15	
Infrastructure - Parks and Ovals			17	

Appendix A9 – Estimated Asset Life and Residual Value (Continued)

Asset Class	Asset Sub-Class	Estimated Useful Life	Materials Remaining in-situ
Buildings		50	
Buildings	Buildings - Administration	50	
Buildings	Buildings - Animal Control	40	
Buildings	Buildings - Fire Control	40	
Buildings	Buildings - Health	50	
Buildings	Buildings - Libraries	40	
Buildings	Buildings - Other Culture	40	
Buildings	Buildings - Other Economic Services	50	
Buildings	Buildings - Other Housing	40	
Buildings	Buildings - Other Recreation & Sport	33	
Buildings	Buildings - Public Conveniences	50	
Buildings	Buildings - Public Halls	50	
Buildings	Buildings - Refuse Sites	40	
Buildings	Buildings - Tourism & Area Promotion	40	
Buildings	Buildings - Transport	40	
Buildings	Housing	40	
Land		100	100%
Land	Land - Freehold	100	100%
Land	Land - Vested	100	100%
Plant and Equipment	Graders	8	34%
Plant and Equipment			
Plant and Equipment	Trucks	10	16%
Plant and Equipment	Backhoe	8	38%
Plant and Equipment	Rollers	8	25%
Plant and Equipment	Mowers	5	28%
Plant and Equipment	Light Vehicles	1	85%
Plant and Equipment	Cars	1	92%
Plant and Equipment	Road Brooms	10	21%
Plant and Equipment	Trailers	10	0%
Plant and Equipment	Light Plant	15	0%
Plant and Equipment	Loaders	8	32%
Furniture and Equipment	Administration	10	
Furniture and Equipment	Administration Computers	5	
Furniture and Equipment	Public Halls	10	

Appendix B1 – Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996.

Appendix B1 – Forecast Financial Statements (Continued)

Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the *Local Government (Financial Management) Regulations 1996* are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Broomehill-Tambellup.

Objectives	Services	Objectives	Services
Governance	Members of Council	Recreation and culture	Public halls, civic centre
	Governance – general		Swimming areas
General purpose funding	Rates		Other recreation and sport
	Other general purpose funding		Television and radio re-broadcasting
Law, order, public safety	Fire prevention		Libraries
	Animal control	Other culture	
	Other law, order, public safety	Transport	Streets, roads, bridges, depots
Health	Maternal and infant health		- Construction (not capitalised)
	Preventative services		- Maintenance
	- Immunisation		Road plant purchase (if not capitalised)
	- Meat inspection		Parking facilities
	- Administration and inspection		Traffic control
	- Pest control		Aerodromes
- Other	Water transport facilities		
Other health	Economic services		Rural services
Education and welfare			Pre-school
		Other education	Building control
		Care of families and children	Sale yards and markets
		Aged and disabled	Plant nursery
	- Senior citizens centres	Other economic services	
- Meals on wheels	Other property and services	Private works	
Other welfare		Public works overheads	
Housing		Staff housing	Plant operation
		Other housing	Salaries and wages
Community amenities		Sanitation	Unclassified
	- Household refuse	Town Planning Schemes	
	- Other		
	Sewerage		
	Urban stormwater drainage		
	Protection of environment		
	Town planning and regional development		
	Other community amenities		

Appendix B2 – Forecast Statement of Comprehensive Income by Nature or Type 2019-2034

	2015-16	2016-17	2017-18	Base	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revenues																				
Rates	2,103,803	2,208,061	2,323,056	2,417,500	2,538,375	2,665,294	2,798,558	2,938,485	3,085,410	3,239,680	3,401,665	3,571,749	3,750,336	3,937,853	4,134,746	4,341,483	4,558,557	4,786,485	5,025,809	
Operating grants, subsidies and contributions	1,513,044	4,032,349	3,763,592	2,935,600	2,154,591	2,197,683	2,241,634	2,286,464	2,332,191	2,378,834	2,426,411	2,474,939	2,524,439	2,574,931	2,626,431	2,678,959	2,732,541	2,787,193	2,842,938	
Fees and charges	265,131	309,394	261,896	256,600	261,732	266,964	272,302	277,747	283,299	288,962	294,741	300,636	306,647	312,784	319,041	325,419	331,928	338,568	345,341	
Interest earnings	78,614	66,928	52,666	54,600	85,796	83,022	78,964	79,762	78,297	81,510	93,028	85,627	93,416	98,694	86,697	66,379	75,382	90,996	132,279	
Other revenue	91,375	82,383	85,739	92,800	94,656	96,550	98,481	100,450	102,459	104,507	106,597	108,729	110,904	113,122	115,384	117,692	120,046	122,448	124,898	
	4,051,967	6,699,115	6,486,949	5,757,100	5,135,150	5,309,513	5,489,939	5,682,908	5,881,656	6,093,493	6,322,442	6,541,680	6,785,742	7,037,384	7,282,299	7,529,932	7,818,454	8,125,690	8,471,265	
Expenses																				
Employee costs	(1,872,945)	(1,928,439)	(1,885,276)	(1,872,500)	(1,909,950)	(1,948,142)	(1,987,101)	(2,026,843)	(2,067,385)	(2,108,720)	(2,150,894)	(2,193,905)	(2,237,786)	(2,282,557)	(2,328,209)	(2,374,773)	(2,422,277)	(2,470,730)	(2,520,143)	
Materials and contracts	(1,528,712)	(2,342,202)	(3,241,642)	(3,550,900)	(1,434,000)	(1,462,670)	(1,491,907)	(1,571,138)	(1,552,165)	(1,583,190)	(1,614,865)	(1,696,552)	(1,680,082)	(1,713,708)	(1,747,985)	(1,832,338)	(1,818,611)	(1,854,994)	(1,892,093)	
Utility charges (electricity, gas, water etc.)	(161,573)	(165,357)	(190,068)	(190,800)	(194,616)	(198,508)	(202,475)	(206,525)	(210,657)	(214,868)	(219,163)	(223,539)	(228,015)	(232,579)	(237,237)	(241,980)	(246,823)	(251,766)	(256,807)	
Depreciation on non-current assets	(1,043,355)	(1,027,143)	(1,153,693)	(1,129,600)	(3,013,108)	(3,156,593)	(3,225,536)	(3,287,744)	(3,350,574)	(3,414,406)	(3,479,673)	(3,568,031)	(3,647,463)	(3,719,592)	(3,790,092)	(3,900,280)	(3,997,327)	(4,097,976)	(4,179,657)	
Interest expense	(13,317)	(29,692)	(61,300)	(58,700)	(76,386)	(70,962)	(65,320)	(59,450)	(53,693)	(48,776)	(43,683)	(38,406)	(32,939)	(27,274)	(22,286)	(19,780)	(17,173)	(14,460)	(11,638)	
Insurance expense	(153,448)	(158,328)	(155,081)	(168,400)	(171,768)	(175,199)	(178,701)	(182,272)	(185,915)	(189,633)	(193,428)	(197,293)	(201,238)	(205,263)	(209,368)	(213,552)	(217,823)	(222,188)	(226,634)	
Other expenditure	(109,051)	(86,167)	(77,431)	(88,000)	(89,760)	(91,554)	(93,381)	(95,246)	(97,147)	(99,083)	(101,060)	(103,077)	(105,132)	(107,229)	(109,365)	(111,545)	(113,767)	(116,055)	(118,384)	
	(4,882,401)	(5,737,328)	(6,764,491)	(7,058,900)	(6,889,588)	(7,103,628)	(7,244,421)	(7,429,218)	(7,517,536)	(7,658,676)	(7,802,766)	(8,020,803)	(8,132,655)	(8,288,202)	(8,444,542)	(8,694,248)	(8,833,801)	(9,028,169)	(9,205,356)	
	(830,434)	961,787	(277,542)	(1,301,800)	(1,754,438)	(1,794,115)	(1,754,482)	(1,746,310)	(1,635,880)	(1,565,183)	(1,480,324)	(1,479,123)	(1,346,913)	(1,250,818)	(1,162,243)	(1,164,316)	(1,015,347)	(902,479)	(734,091)	
Non-operating grants, subsidies and contributions	1,404,821	2,858,353	3,289,667	3,755,500	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
Loss on Revaluation	(2,695)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Profit on disposal of assets	3,454	16,905	3,739	436,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loss on asset disposal	(1,019,857)	(134,284)	(87,500)	(122,400)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NET RESULT	(444,711)	3,702,761	2,928,364	2,767,400	(26,973)	(275,183)	(476,016)	967,315	(436,548)	(336,251)	(156,392)	(313,059)	1,194,532	99,182	187,757	185,684	334,653	447,521	615,909	
Other Comprehensive Income	(214,696)	(949,756)	1,031,923	0	2,699,181	2,734,247	2,782,026	2,900,314	3,130,241	3,184,551	3,236,263	3,303,287	3,352,665	3,436,078	3,520,761	3,619,853	3,690,548	3,770,614	3,815,488	
TOTAL COMPREHENSIVE INCOME	(659,407)	2,753,005	3,960,287	2,767,400	2,672,208	2,459,064	2,306,010	3,867,629	2,693,693	2,848,300	3,079,871	2,990,228	4,547,197	3,535,260	3,708,518	3,805,537	4,025,201	4,218,135	4,431,397	

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B3 – Forecast Statement of Comprehensive Income by Program 2019-2034

	2015-16	2016-17	2017-18	Base	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue																			
Governance	46,631	27,991	30,728	36,000	36,720	37,454	38,203	38,967	39,746	40,540	41,351	42,179	43,023	43,884	44,762	45,658	46,572	47,504	48,454
General purpose funding	3,083,449	5,016,298	4,199,369	3,366,600	4,482,860	4,644,179	4,811,302	4,990,701	5,175,610	5,373,332	5,587,878	5,792,425	6,021,503	6,257,854	6,487,177	6,718,912	6,991,210	7,281,898	7,610,593
Law, order, public safety	97,224	106,426	113,792	117,200	118,524	120,894	123,311	125,777	128,293	130,857	133,474	136,142	138,864	141,642	144,474	147,362	150,310	153,318	156,385
Health	945	1,407	1,750	1,100	1,122	1,144	1,166	1,190	1,214	1,238	1,263	1,288	1,314	1,340	1,367	1,394	1,422	1,451	1,480
Education and welfare	12,544	70,101	62,993	64,800	66,096	67,418	68,766	70,141	71,543	72,974	74,433	75,921	77,440	78,989	80,569	82,180	83,824	85,501	87,211
Housing	96,484	45,010	67,612	72,100	73,542	75,013	76,513	78,043	79,604	81,196	82,820	84,476	86,166	87,890	89,648	91,441	93,270	95,135	97,037
Community amenities	77,731	75,775	81,865	80,700	82,314	83,959	85,639	87,351	89,097	90,878	92,697	94,552	96,442	98,372	100,339	102,346	104,393	106,481	108,611
Recreation and culture	41,517	38,979	70,536	46,300	47,226	48,170	49,133	50,115	51,116	52,138	53,180	54,243	55,328	56,436	57,565	58,713	59,888	61,085	62,308
Transport	441,674	1,111,951	1,736,567	1,868,500	120,870	123,288	125,754	128,269	130,834	133,450	136,119	138,842	141,619	144,452	147,341	150,287	153,292	156,357	159,485
Economic services	47,933	44,295	65,206	42,300	43,146	44,009	44,888	45,785	46,699	47,632	48,584	49,557	50,547	51,559	52,591	53,644	54,718	55,814	56,931
Other property and services	105,838	160,882	56,531	61,500	62,730	63,985	65,264	66,569	67,900	69,258	70,643	72,055	73,496	74,966	76,466	77,995	79,555	81,146	82,770
	4,051,970	6,699,115	6,486,949	5,757,100	5,135,150	5,309,513	5,489,939	5,682,908	5,881,656	6,093,493	6,322,442	6,541,680	6,785,742	7,037,384	7,282,299	7,529,932	7,818,454	8,125,690	8,471,265
Expenses Excluding Finance Costs																			
Governance	(563,822)	(579,809)	(571,066)	(679,800)	(654,233)	(670,167)	(683,769)	(746,763)	(711,211)	(725,323)	(739,730)	(804,565)	(770,542)	(785,931)	(801,517)	(868,126)	(835,757)	(853,187)	(870,246)
General purpose funding	(245,159)	(258,206)	(255,889)	(262,900)	(268,158)	(273,521)	(278,990)	(284,569)	(290,260)	(296,065)	(301,985)	(308,024)	(314,186)	(320,470)	(326,879)	(333,415)	(340,084)	(346,886)	(353,824)
Law, order, public safety	(207,566)	(208,773)	(217,126)	(227,700)	(287,937)	(296,185)	(302,275)	(308,251)	(314,326)	(320,512)	(326,827)	(333,921)	(340,843)	(347,638)	(354,474)	(362,587)	(370,409)	(378,440)	(386,001)
Health	(46,635)	(53,003)	(44,689)	(54,600)	(60,140)	(61,540)	(62,785)	(64,034)	(65,309)	(66,606)	(67,932)	(69,333)	(70,739)	(72,154)	(73,589)	(75,142)	(76,692)	(78,276)	(79,842)
Education and welfare	(17,843)	(76,737)	(72,088)	(83,600)	(85,272)	(86,977)	(88,716)	(90,489)	(92,298)	(94,143)	(96,028)	(97,950)	(99,908)	(101,908)	(103,946)	(106,025)	(108,146)	(110,309)	(112,515)
Housing	(79,083)	(103,790)	(80,113)	(91,100)	(168,538)	(175,288)	(179,027)	(182,512)	(186,042)	(189,630)	(193,301)	(197,922)	(202,205)	(206,217)	(210,180)	(215,775)	(220,865)	(226,133)	(230,646)
Community amenities	(390,924)	(388,871)	(380,455)	(426,500)	(453,316)	(463,194)	(472,513)	(481,937)	(491,547)	(501,340)	(511,342)	(521,751)	(532,262)	(542,905)	(553,721)	(565,134)	(576,626)	(588,368)	(600,129)
Recreation and culture	(812,900)	(809,769)	(1,202,039)	(1,066,500)	(1,418,960)	(1,462,140)	(1,492,414)	(1,521,851)	(1,551,763)	(1,582,223)	(1,613,332)	(1,648,930)	(1,683,340)	(1,716,866)	(1,750,508)	(1,791,631)	(1,830,852)	(1,871,163)	(1,908,540)
Transport	(2,253,541)	(2,931,461)	(3,663,580)	(3,866,200)	(3,133,620)	(3,253,317)	(3,322,362)	(3,387,231)	(3,452,969)	(3,519,848)	(3,588,171)	(3,672,788)	(3,751,774)	(3,826,249)	(3,900,111)	(4,001,672)	(4,094,753)	(4,190,837)	(4,274,464)
Economic services	(206,068)	(206,510)	(198,629)	(208,100)	(249,164)	(255,796)	(261,021)	(266,198)	(271,464)	(276,826)	(282,304)	(288,320)	(294,246)	(300,121)	(306,049)	(312,851)	(319,488)	(326,292)	(332,814)
Other property and services	(45,543)	(90,707)	(17,517)	(33,200)	(33,864)	(34,541)	(35,229)	(35,933)	(36,654)	(37,384)	(38,131)	(38,893)	(39,671)	(40,469)	(41,282)	(42,110)	(42,956)	(43,818)	(44,697)
	(4,869,084)	(5,707,636)	(6,703,191)	(7,000,200)	(6,813,202)	(7,032,666)	(7,179,101)	(7,369,768)	(7,463,843)	(7,609,900)	(7,759,083)	(7,982,397)	(8,099,716)	(8,260,928)	(8,422,256)	(8,674,468)	(8,816,628)	(9,013,709)	(9,193,718)
Finance Costs																			
Governance	(12,206)	(10,279)	(8,217)	(6,500)	(4,676)	(3,521)	(2,301)	(1,012)	0	0	0	0	0	0	0	0	0	0	0
Housing	(1,110)	(440)	0	0	(29,151)	(26,567)	(23,898)	(21,141)	(18,293)	(15,351)	(12,312)	(9,173)	(5,931)	(2,580)	0	0	0	0	0
Recreation and culture	0	(18,973)	(53,083)	(52,200)	(42,559)	(40,874)	(39,121)	(37,297)	(35,400)	(33,425)	(31,371)	(29,233)	(27,008)	(24,694)	(22,286)	(19,780)	(17,173)	(14,460)	(11,638)
	(13,316)	(29,692)	(61,300)	(58,700)	(76,386)	(70,962)	(65,320)	(59,450)	(53,693)	(48,776)	(43,683)	(38,406)	(32,939)	(27,274)	(22,286)	(19,780)	(17,173)	(14,460)	(11,638)
Non Operating Grants, Subsidies and Contributions																			
Governance	0	10,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	0	0	0	1,844,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	1,028,500	773,043	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	1,404,820	1,819,253	2,516,624	1,718,800	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Economic services	0	0	0	182,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,404,820	2,858,353	3,289,667	3,755,500	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Profit/(Loss) on Disposal of Assets																			
Governance	0	(20,508)	(14,854)	(6,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	0	0	0	426,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	1,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	(1,016,404)	(90,931)	(68,907)	(107,900)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic services	0	(5,940)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(1,016,404)	(117,379)	(83,761)	313,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	(444,711)	3,702,761	2,928,364	2,767,400	(26,973)	(275,183)	(476,016)	967,315	(436,548)	(336,251)	(156,392)	(313,059)	1,194,532	99,182	187,757	185,684	334,653	447,521	615,909
Other Comprehensive Income	(214,696)	(949,756)	1,031,923	0	2,699,181	2,734,247	2,782,026	2,900,314	3,130,241	3,184,551	3,236,263	3,303,287	3,352,665	3,436,078	3,520,761	3,619,853	3,690,548	3,770,614	3,815,488
TOTAL COMPREHENSIVE INCOME	(659,407)	2,753,005	3,960,287	2,767,400	2,672,208	2,459,064	2,306,010	3,867,629	2,693,693	2,848,300	3,079,871	2,990,228	4,547,197	3,535,260	3,708,518	3,805,537	4,025,201	4,218,135	4,431,397

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B4 – Forecast Statement of Financial Position 2019-2034

	2016	2017	2018	Base	30 June 20	30 June 21	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS																			
Unrestricted Cash and Equivalents	0	978,454	501,120	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389
Restricted Cash and Cash Equivalent	2,206,941	1,225,571	1,741,760	1,063,200	1,055,758	1,000,312	1,142,409	1,197,799	1,443,939	2,026,242	1,855,714	2,296,924	2,642,175	2,265,421	1,452,826	1,812,889	2,437,419	4,088,708	2,076,808
Trade and Other Receivables	574,500	601,941	1,071,975	540,405	542,989	545,658	548,415	551,263	554,205	557,244	560,383	563,625	566,975	462,026	462,026	462,026	462,026	462,026	462,026
Inventories	17,814	56,546	15,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693
TOTAL CURRENT ASSETS	2,799,255	2,862,512	3,330,548	1,656,687	1,651,829	1,599,052	1,743,906	1,802,144	2,051,226	2,636,568	2,469,179	2,913,631	3,262,232	2,780,529	1,967,934	2,327,997	2,952,527	4,603,816	2,591,916
NON-CURRENT ASSETS																			
Other Receivables	40,144	55,460	62,453	865,823	784,860	701,228	614,839	525,602	433,423	338,205	239,848	138,249	33,300	33,300	33,300	33,300	33,300	33,300	33,300
Property Plant and Equipment	13,505,244	15,823,620	15,901,548	18,402,448	18,124,114	17,727,909	17,285,913	16,818,775	16,374,830	15,839,123	16,042,532	15,845,518	15,477,976	15,037,941	16,246,757	16,540,481	16,855,963	16,249,549	19,565,516
Infrastructure	111,169,036	112,750,502	116,175,346	118,228,641	121,124,624	123,970,498	126,508,593	130,717,044	133,559,790	136,310,767	139,304,976	141,996,089	146,508,433	150,801,024	154,051,455	157,138,833	160,157,043	163,260,611	166,315,427
TOTAL NON-CURRENT ASSETS	125,130,289	128,908,346	132,418,111	137,775,676	140,312,362	142,678,399	144,688,109	148,340,185	150,646,807	152,766,859	155,866,120	158,258,620	162,298,473	166,151,029	170,610,276	173,991,378	177,325,070	179,822,224	186,193,007
TOTAL ASSETS	127,929,544	131,770,858	135,748,659	139,432,363	141,964,191	144,277,451	146,432,015	150,142,329	152,698,033	155,403,427	158,335,299	161,172,251	165,560,705	168,931,558	172,578,210	176,319,375	180,277,597	184,426,040	188,784,923
CURRENT LIABILITIES																			
Trade and Other Payables	349,971	322,814	476,713	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108	515,108
Current Portion of Long-term Liabilities	51,977	82,285	59,290	216,766	145,804	151,446	157,315	137,989	142,906	147,999	153,276	158,743	164,407	61,866	64,372	66,979	69,692	72,514	75,451
Provisions	376,603	363,027	298,436	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736	324,736
TOTAL CURRENT LIABILITIES	778,551	768,126	834,439	1,056,610	985,648	991,290	997,159	977,833	982,750	987,843	993,120	998,587	1,004,251	901,710	904,216	906,823	909,536	912,358	915,295
NON-CURRENT LIABILITIES																			
Long-term Borrowings	152,007	1,219,721	1,160,432	1,854,565	1,785,147	1,633,701	1,476,386	1,338,397	1,195,491	1,047,492	894,216	735,473	571,066	509,200	444,828	377,849	308,157	235,643	160,192
Provisions	37,053	68,073	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562	78,562
TOTAL NON-CURRENT LIABILITIES	189,060	1,287,794	1,238,994	1,933,127	1,863,709	1,712,263	1,554,948	1,416,959	1,274,053	1,126,054	972,778	814,035	649,628	587,762	523,390	456,411	386,719	314,205	238,754
TOTAL LIABILITIES	967,611	2,055,920	2,073,433	2,989,737	2,849,357	2,703,553	2,552,107	2,394,792	2,256,803	2,113,897	1,965,898	1,812,622	1,653,879	1,489,472	1,427,606	1,363,234	1,296,255	1,226,563	1,154,049
NET ASSETS	126,961,933	129,714,938	133,675,226	136,442,626	139,114,834	141,573,898	143,879,908	147,747,537	150,441,230	153,289,530	156,369,401	159,359,629	163,906,826	167,442,086	171,150,604	174,956,141	178,981,342	183,199,477	187,630,874
EQUITY																			
Retained Surplus	28,052,812	32,030,392	34,892,393	37,655,051	37,635,520	37,415,783	36,797,670	37,709,595	37,026,907	36,108,353	36,122,489	35,368,220	36,217,501	36,693,437	37,693,789	37,519,410	37,229,533	36,025,765	38,653,574
Reserves - Cash Backed	1,266,914	992,095	1,058,458	1,063,200	1,055,758	1,000,312	1,142,409	1,197,799	1,443,939	2,026,242	1,855,714	2,296,924	2,642,175	2,265,421	1,452,826	1,812,889	2,437,419	4,088,708	2,076,808
Asset Revaluation Surplus	97,642,207	96,692,451	97,724,375	97,724,375	100,423,556	103,157,803	105,939,829	108,840,143	111,970,384	115,154,935	118,391,198	121,694,485	125,047,150	128,483,228	132,003,989	135,623,842	139,314,390	143,085,004	146,900,492
TOTAL EQUITY	126,961,933	129,714,938	133,675,226	136,442,626	139,114,834	141,573,898	143,879,908	147,747,537	150,441,230	153,289,530	156,369,401	159,359,629	163,906,826	167,442,086	171,150,604	174,956,141	178,981,342	183,199,477	187,630,874

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B5 – Forecast Statement of Changes in Equity 2019-2034

	2016	2017	2018	Base	30 June 20	30 June 21	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening Balance	28,497,523	28,052,812	32,030,392	34,892,393	37,655,051	37,635,520	37,415,783	36,797,670	37,709,595	37,026,907	36,108,353	36,122,489	35,368,220	36,217,501	36,693,437	37,693,789	37,519,410	37,229,533	36,025,765
Net Result	(444,711)	3,702,761	2,928,364	2,767,400	(26,973)	(275,183)	(476,016)	967,315	(436,548)	(336,251)	(156,392)	(313,059)	1,194,532	99,182	187,757	185,684	334,653	447,521	615,909
Amount transferred (to)/from Reserves		274,819	(66,363)	(4,742)	7,442	55,446	(142,097)	(55,390)	(246,140)	(582,303)	170,528	(441,210)	(345,251)	376,754	812,595	(360,063)	(624,530)	(1,651,289)	2,011,900
Closing Balance	28,052,812	32,030,392	34,892,393	37,655,051	37,635,520	37,415,783	36,797,670	37,709,595	37,026,907	36,108,353	36,122,489	35,368,220	36,217,501	36,693,437	37,693,789	37,519,410	37,229,533	36,025,765	38,653,574
RESERVES - CASH/INVESTMENT BACKED																			
Opening Balance	1,266,914	1,266,914	992,095	1,058,458	1,063,200	1,055,758	1,000,312	1,142,409	1,197,799	1,443,939	2,026,242	1,855,714	2,296,924	2,642,175	2,265,421	1,452,826	1,812,889	2,437,419	4,088,708
Amount transferred to/(from) Retained Surplus	0	(274,819)	66,363	4,742	(7,442)	(55,446)	142,097	55,390	246,140	582,303	(170,528)	441,210	345,251	(376,754)	(812,595)	360,063	624,530	1,651,289	(2,011,900)
Closing Balance	1,266,914	992,095	1,058,458	1,063,200	1,055,758	1,000,312	1,142,409	1,197,799	1,443,939	2,026,242	1,855,714	2,296,924	2,642,175	2,265,421	1,452,826	1,812,889	2,437,419	4,088,708	2,076,808
ASSET REVALUATION SURPLUS																			
Opening Balance	97,856,903	97,642,207	96,692,452	97,724,375	97,724,375	100,423,556	103,157,803	105,939,829	108,840,143	111,970,384	115,154,935	118,391,198	121,694,485	125,047,150	128,483,228	132,003,989	135,623,842	139,314,390	143,085,004
Total Other Comprehensive Income	(214,696)	(949,756)	1,031,923	0	2,699,181	2,734,247	2,782,026	2,900,314	3,130,241	3,184,551	3,236,263	3,303,287	3,352,665	3,436,078	3,520,761	3,619,853	3,690,548	3,770,614	3,815,488
Closing Balance	97,642,207	96,692,451	97,724,375	97,724,375	100,423,556	103,157,803	105,939,829	108,840,143	111,970,384	115,154,935	118,391,198	121,694,485	125,047,150	128,483,228	132,003,989	135,623,842	139,314,390	143,085,004	146,900,492
TOTAL EQUITY	126,961,933	129,714,938	133,675,226	136,442,626	139,114,834	141,573,898	143,879,908	147,747,537	150,441,230	153,289,530	156,369,401	159,359,629	163,906,826	167,442,086	171,150,604	174,956,141	178,981,342	183,199,477	187,630,874

Appendix B6 – Forecast Statement of Cashflows 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows From Operating Activities															
Receipts															
Rates	2,538,375	2,665,294	2,798,558	2,938,485	3,085,410	3,239,680	3,401,665	3,571,749	3,750,336	3,937,853	4,134,746	4,341,483	4,558,557	4,786,485	5,025,809
Operating grants, subsidies and contributions	2,154,591	2,197,683	2,241,634	2,286,464	2,332,191	2,378,834	2,426,411	2,474,939	2,524,439	2,574,931	2,626,431	2,678,959	2,732,541	2,787,193	2,842,938
Fees and charges	261,732	266,964	272,302	277,747	283,299	288,962	294,741	300,636	306,647	312,784	319,041	325,419	331,928	338,568	345,341
Interest earnings	85,796	83,022	78,964	79,762	78,297	81,510	93,028	85,627	93,416	98,694	86,697	66,379	75,382	90,996	132,279
Other revenue	94,656	96,550	98,481	100,450	102,459	104,507	106,597	108,729	110,904	113,122	115,384	117,692	120,046	122,448	124,898
	5,135,150	5,309,513	5,489,939	5,682,908	5,881,656	6,093,493	6,322,442	6,541,680	6,785,742	7,037,384	7,282,299	7,529,932	7,818,454	8,125,690	8,471,265
Payments															
Employee costs	(1,909,950)	(1,948,142)	(1,987,101)	(2,026,843)	(2,067,385)	(2,108,720)	(2,150,894)	(2,193,905)	(2,237,786)	(2,282,557)	(2,328,209)	(2,374,773)	(2,422,277)	(2,470,730)	(2,520,143)
Materials and contracts	(1,434,000)	(1,462,670)	(1,491,907)	(1,571,138)	(1,552,165)	(1,583,190)	(1,614,865)	(1,696,552)	(1,680,082)	(1,713,708)	(1,747,985)	(1,832,338)	(1,818,611)	(1,854,994)	(1,892,093)
Utility charges	(194,616)	(198,508)	(202,475)	(206,525)	(210,657)	(214,868)	(219,163)	(223,539)	(228,015)	(232,579)	(237,237)	(241,980)	(246,823)	(251,766)	(256,807)
Interest expenses	(76,386)	(70,962)	(65,320)	(59,450)	(53,693)	(48,776)	(43,683)	(38,406)	(32,939)	(27,274)	(22,286)	(19,780)	(17,173)	(14,460)	(11,638)
Insurance expenses	(171,768)	(175,199)	(178,701)	(182,272)	(185,915)	(189,633)	(193,428)	(197,293)	(201,238)	(205,263)	(209,368)	(213,552)	(217,823)	(222,188)	(226,634)
Other expenditure	(89,760)	(91,554)	(93,381)	(95,246)	(97,147)	(99,083)	(101,060)	(103,077)	(105,132)	(107,229)	(109,365)	(111,545)	(113,767)	(116,055)	(118,384)
	(3,876,480)	(3,947,035)	(4,018,885)	(4,141,474)	(4,166,962)	(4,244,270)	(4,323,093)	(4,452,772)	(4,485,192)	(4,568,610)	(4,654,450)	(4,793,968)	(4,836,474)	(4,930,193)	(5,025,699)
Net Cash Provided By (Used In) Operating Activities	1,258,670	1,362,478	1,471,054	1,541,434	1,714,694	1,849,223	1,999,349	2,088,908	2,300,550	2,468,774	2,627,849	2,735,964	2,981,980	3,195,497	3,445,566
Cash Flows from Investing Activities															
Payments for purchase of property, plant & equipment	(1,399,440)	(1,565,610)	(1,540,979)	(1,553,289)	(1,685,930)	(1,603,654)	(2,290,432)	(2,014,498)	(1,926,598)	(2,064,976)	(3,675,583)	(2,721,296)	(2,900,444)	(1,898,382)	(6,106,392)
Payments for construction of infrastructure	(2,413,416)	(2,353,047)	(2,026,940)	(3,609,176)	(2,041,703)	(1,929,343)	(2,154,547)	(1,829,300)	(3,635,194)	(3,364,448)	(2,276,477)	(2,089,259)	(2,000,000)	(2,067,484)	(2,000,000)
Non-operating grants, subsidies and contributions	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Proceeds from sale of plant & equipment	881,280	1,046,642	1,028,310	1,033,722	1,108,499	1,087,872	1,003,951	1,084,955	1,122,192	1,293,354	1,223,482	1,149,026	1,259,973	1,141,350	1,371,440
Net Cash Provided By (Used In) Investing Activities	(1,204,111)	(1,353,083)	(1,261,143)	(1,415,118)	(1,419,802)	(1,216,193)	(2,117,096)	(1,592,779)	(1,898,155)	(2,786,070)	(3,378,578)	(2,311,529)	(2,290,471)	(1,474,516)	(5,384,952)
Cash Flows from Financing Activities															
Repayment of debentures	(140,380)	(145,804)	(151,446)	(157,315)	(137,989)	(142,906)	(147,999)	(153,276)	(158,743)	(164,407)	(61,866)	(64,372)	(66,979)	(69,692)	(72,514)
Proceeds from self supporting loans	78,379	80,963	83,632	86,389	89,237	92,179	95,218	98,357	101,599	104,949	0	0	0	0	0
Net Cash Provided By (Used In) Financing Activities	(62,001)	(64,841)	(67,814)	(70,926)	(48,752)	(50,727)	(52,781)	(54,919)	(57,144)	(59,458)	(61,866)	(64,372)	(66,979)	(69,692)	(72,514)
Net Increase (Decrease) in Cash Held	(7,442)	(55,446)	142,097	55,390	246,140	582,303	(170,528)	441,210	345,251	(376,754)	(812,595)	360,063	624,530	1,651,289	(2,011,900)
Cash at beginning of year	1,065,589	1,058,147	1,002,701	1,144,798	1,200,188	1,446,328	2,028,631	1,858,103	2,299,313	2,644,564	2,267,810	1,455,215	1,815,278	2,439,808	4,091,097
Cash and Cash Equivalents at the End of Year	1,058,147	1,002,701	1,144,798	1,200,188	1,446,328	2,028,631	1,858,103	2,299,313	2,644,564	2,267,810	1,455,215	1,815,278	2,439,808	4,091,097	2,079,197

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B7 – Forecast Statement of Funding 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
FUNDING FROM OPERATIONAL ACTIVITIES																
Revenues																
Rates	2,538,375	2,665,294	2,798,558	2,938,485	3,085,410	3,239,680	3,401,665	3,571,749	3,750,336	3,937,853	4,134,746	4,341,483	4,558,557	4,786,485	5,025,809	
Operating grants, subsidies and contributions	2,154,591	2,197,683	2,241,634	2,286,464	2,332,191	2,378,834	2,426,411	2,474,939	2,524,439	2,574,931	2,626,431	2,678,959	2,732,541	2,787,193	2,842,938	
Fees and charges	261,732	266,964	272,302	277,747	283,299	288,962	294,741	300,636	306,647	312,784	319,041	325,419	331,928	338,568	345,341	
Service charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest earnings	85,796	83,022	78,964	79,762	78,297	81,510	93,028	85,627	93,416	98,694	86,697	66,379	75,382	90,996	132,279	
Other revenue	94,656	96,550	98,481	100,450	102,459	104,507	106,597	108,729	110,904	113,122	115,384	117,692	120,046	122,448	124,898	
	5,135,150	5,309,513	5,489,939	5,682,908	5,881,656	6,093,493	6,322,442	6,541,680	6,785,742	7,037,384	7,282,299	7,529,932	7,818,454	8,125,690	8,471,265	
Expenses																
Employee costs	(1,909,950)	(1,948,142)	(1,987,101)	(2,026,843)	(2,067,385)	(2,108,720)	(2,150,894)	(2,193,905)	(2,237,786)	(2,282,557)	(2,328,209)	(2,374,773)	(2,422,277)	(2,470,730)	(2,520,143)	
Materials and contracts	(1,434,000)	(1,462,670)	(1,491,907)	(1,571,138)	(1,552,165)	(1,583,190)	(1,614,865)	(1,696,552)	(1,680,082)	(1,713,708)	(1,747,985)	(1,832,338)	(1,818,611)	(1,854,994)	(1,892,093)	
Utility charges (electricity, gas, water etc.)	(194,616)	(198,508)	(202,475)	(206,525)	(210,657)	(214,868)	(219,163)	(223,539)	(228,015)	(232,579)	(237,237)	(241,980)	(246,823)	(251,766)	(256,807)	
Depreciation on non-current assets	(3,013,108)	(3,156,593)	(3,225,536)	(3,287,744)	(3,350,574)	(3,414,406)	(3,479,673)	(3,568,031)	(3,647,463)	(3,719,592)	(3,790,092)	(3,900,280)	(3,997,327)	(4,097,976)	(4,179,657)	
Interest expense	(76,386)	(70,962)	(65,320)	(59,450)	(53,693)	(48,776)	(43,683)	(38,406)	(32,939)	(27,274)	(22,286)	(19,780)	(17,173)	(14,460)	(11,638)	
Insurance expense	(171,768)	(175,199)	(178,701)	(182,272)	(185,915)	(189,633)	(193,428)	(197,293)	(201,238)	(205,263)	(209,368)	(213,552)	(217,823)	(222,188)	(226,634)	
Other expenditure	(89,760)	(91,554)	(93,381)	(95,246)	(97,147)	(99,083)	(101,060)	(103,077)	(105,132)	(107,229)	(109,365)	(111,545)	(113,767)	(116,055)	(118,384)	
	(6,889,588)	(7,103,628)	(7,244,421)	(7,429,218)	(7,517,536)	(7,658,676)	(7,802,766)	(8,020,803)	(8,132,655)	(8,288,202)	(8,444,542)	(8,694,248)	(8,833,801)	(9,028,169)	(9,205,356)	
	(1,754,438)	(1,794,115)	(1,754,482)	(1,746,310)	(1,635,880)	(1,565,183)	(1,480,324)	(1,479,123)	(1,346,913)	(1,250,818)	(1,162,243)	(1,164,316)	(1,015,347)	(902,479)	(734,091)	
Funding Position Adjustments																
Depreciation on non-current assets	3,013,108	3,156,593	3,225,536	3,287,744	3,350,574	3,414,406	3,479,673	3,568,031	3,647,463	3,719,592	3,790,092	3,900,280	3,997,327	4,097,976	4,179,657	
Net Funding From Operational Activities	1,258,670	1,362,478	1,471,054	1,541,434	1,714,694	1,849,223	1,999,349	2,088,908	2,300,550	2,468,774	2,627,849	2,735,964	2,981,980	3,195,497	3,445,566	
FUNDING FROM CAPITAL ACTIVITIES																
Inflows																
Proceeds on disposal	881,280	1,046,642	1,028,310	1,033,722	1,108,499	1,087,872	1,003,951	1,084,955	1,122,192	1,293,354	1,223,482	1,149,026	1,259,973	1,141,350	1,371,440	
Non-operating grants, subsidies and contributions	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
Outflows																
Purchase of property plant and equipment	(1,399,440)	(1,565,610)	(1,540,979)	(1,553,289)	(1,685,930)	(1,603,654)	(2,290,432)	(2,014,498)	(1,926,598)	(2,064,976)	(3,675,583)	(2,721,296)	(2,900,444)	(1,898,382)	(6,106,392)	
Purchase of infrastructure	(2,413,416)	(2,353,047)	(2,026,940)	(3,609,176)	(2,041,703)	(1,929,343)	(2,154,547)	(1,829,300)	(3,635,194)	(3,364,448)	(2,276,477)	(2,089,259)	(2,000,000)	(2,067,484)	(2,000,000)	
Net Funding From Capital Activities	(1,204,111)	(1,353,083)	(1,261,143)	(1,415,118)	(1,419,802)	(1,216,193)	(2,117,096)	(1,592,779)	(1,898,155)	(2,786,070)	(3,378,578)	(2,311,529)	(2,290,471)	(1,474,516)	(5,384,952)	
FUNDING FROM FINANCING ACTIVITIES																
Inflows																
Transfer from reserves	534,027	581,841	475,000	480,000	520,000	458,000	721,184	408,000	595,000	1,033,000	1,375,000	443,000	435,000	220,000	2,650,000	
Outflows																
Transfer to reserves	(526,585)	(526,395)	(617,097)	(535,390)	(766,140)	(1,040,303)	(550,656)	(849,210)	(940,251)	(656,246)	(562,405)	(803,063)	(1,059,530)	(1,871,289)	(638,100)	
Repayment of past borrowings	(140,380)	(145,804)	(151,446)	(157,315)	(137,989)	(142,906)	(147,999)	(153,276)	(158,743)	(164,407)	(61,866)	(64,372)	(66,979)	(69,692)	(72,514)	
Net Funding From Financing Activities	(54,559)	(9,395)	(209,911)	(126,316)	(294,892)	(633,030)	117,747	(496,129)	(402,395)	317,296	750,729	(424,435)	(691,509)	(1,720,981)	1,939,386	
Estimated Surplus/Deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B8 – Forecast Statement of Net Current Asset Composition 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated Surplus/Deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Unrestricted Cash and Equivalents	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389
Restricted Cash and Cash Equivalent	1,055,758	1,000,312	1,142,409	1,197,799	1,443,939	2,026,242	1,855,714	2,296,924	2,642,175	2,265,421	1,452,826	1,812,889	2,437,419	4,088,708	2,076,808
Trade and Other Receivables	542,989	545,658	548,415	551,263	554,205	557,244	560,383	563,625	566,975	462,026	462,026	462,026	462,026	462,026	462,026
Inventories	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693	50,693
CURRENT LIABILITIES															
Trade and Other Payables	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)	(515,108)
Reserves	(1,055,758)	(1,000,312)	(1,142,409)	(1,197,799)	(1,443,939)	(2,026,242)	(1,855,714)	(2,296,924)	(2,642,175)	(2,265,421)	(1,452,826)	(1,812,889)	(2,437,419)	(4,088,708)	(2,076,808)
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Appendix B9 – Forecast Statement of Fixed Asset Movements 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - Roads	2,371,400	2,338,600	1,992,900	2,052,600	1,879,200	1,923,600	2,066,100	1,829,300	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Infrastructure - Footpaths	7,287	0	27,294	0	0	0	0	0	0	0	0	0	0	67,484	0
Infrastructure - Parks and Ovals	34,729	14,447	6,746	89,430	159,916	5,743	24,605	0	142,656	1,359,007	276,477	80,204	0	0	0
Infrastructure - Water Supply	0	0	0	0	0	0	0	0	88,987	0	0	0	0	0	0
Infrastructure - Other	0	0	0	68,452	2,587	0	63,842	0	212,106	5,441	0	9,055	0	0	0
Infrastructure - Bridges	0	0	0	1,398,694	0	0	0	0	1,191,445	0	0	0	0	0	0
Total Capital Works - Infrastructure	2,413,416	2,353,047	2,026,940	3,609,176	2,041,703	1,929,343	2,154,547	1,829,300	3,635,194	3,364,448	2,276,477	2,089,259	2,000,000	2,067,484	2,000,000
Represented by:															
Additions - Assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Expansion, Upgrades and New	580,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Renewal	1,833,416	2,353,047	2,026,940	3,609,176	2,041,703	1,929,343	2,154,547	1,829,300	3,635,194	3,364,448	2,276,477	2,089,259	2,000,000	2,067,484	2,000,000
Total Capital Works - Infrastructure	2,413,416	2,353,047	2,026,940	3,609,176	2,041,703	1,929,343	2,154,547	1,829,300	3,635,194	3,364,448	2,276,477	2,089,259	2,000,000	2,067,484	2,000,000
Asset Movement Reconciliation															
Total Capital Works Infrastructure	2,413,416	2,353,047	2,026,940	3,609,176	2,041,703	1,929,343	2,154,547	1,829,300	3,635,194	3,364,448	2,276,477	2,089,259	2,000,000	2,067,484	2,000,000
Depreciation Infrastructure	(1,882,006)	(1,929,663)	(1,968,256)	(2,007,620)	(2,047,774)	(2,088,728)	(2,130,504)	(2,173,115)	(2,216,576)	(2,260,907)	(2,306,126)	(2,352,249)	(2,399,294)	(2,447,278)	(2,496,224)
Net Book Value of disposed/Written Off assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation of Infrastructure assets (Inflation)	2,364,573	2,422,490	2,479,411	2,606,895	2,848,817	2,910,362	2,970,166	3,034,928	3,093,726	3,189,050	3,280,080	3,350,368	3,417,504	3,483,362	3,551,040
Net Movement in Infrastructure Assets	2,895,983	2,845,874	2,538,095	4,208,451	2,842,746	2,750,977	2,994,209	2,691,113	4,512,344	4,292,591	3,250,431	3,087,378	3,018,210	3,103,568	3,054,816
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings	0	0	0	0	0	0	776,810	438,838	82,063	0	1,733,433	1,009,401	1,067,274	466,747	3,990,688
Furniture and Equipment	0	849	5,412	0	0	0	41,007	12,667	7,679	0	0	1,035	6,597	0	0
Plant and Equipment	1,399,440	1,564,761	1,535,567	1,553,289	1,685,930	1,603,654	1,472,615	1,562,993	1,836,856	2,064,976	1,942,150	1,710,860	1,826,573	1,431,635	2,115,704
Total Capital Works Property, Plant and Equipment	1,399,440	1,565,610	1,540,979	1,553,289	1,685,930	1,603,654	2,290,432	2,014,498	1,926,598	2,064,976	3,675,583	2,721,296	2,900,444	1,898,382	6,106,392
Represented by:															
Additions - Assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Expansion, Upgrades and New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Renewal	1,399,440	1,565,610	1,540,979	1,553,289	1,685,930	1,603,654	2,290,432	2,014,498	1,926,598	2,064,976	3,675,583	2,721,296	2,900,444	1,898,382	6,106,392
Total Capital Works Property, Plant and Equipment	1,399,440	1,565,610	1,540,979	1,553,289	1,685,930	1,603,654	2,290,432	2,014,498	1,926,598	2,064,976	3,675,583	2,721,296	2,900,444	1,898,382	6,106,392
Asset Movement Reconciliation															
Total Capital Works Property, Plant and Equipment	1,399,440	1,565,610	1,540,979	1,553,289	1,685,930	1,603,654	2,290,432	2,014,498	1,926,598	2,064,976	3,675,583	2,721,296	2,900,444	1,898,382	6,106,392
Depreciation Property, Plant and Equipment	(1,131,102)	(1,226,930)	(1,257,280)	(1,280,124)	(1,302,800)	(1,325,678)	(1,349,169)	(1,394,916)	(1,430,887)	(1,458,685)	(1,483,966)	(1,548,031)	(1,598,033)	(1,650,698)	(1,683,433)
Net Book Value of disposed/Written Off assets	(881,280)	(1,046,642)	(1,028,310)	(1,033,722)	(1,108,499)	(1,087,872)	(1,003,951)	(1,084,955)	(1,122,192)	(1,293,354)	(1,223,482)	(1,149,026)	(1,259,973)	(1,141,350)	(1,371,440)
Revaluation of Property, Plant and Equipment (Inflation)	334,608	311,757	302,615	293,419	281,424	274,189	266,097	268,359	258,939	247,028	240,681	269,485	273,044	287,252	264,448
Net Movement in Property, Plant and Equipment	(278,334)	(396,205)	(441,996)	(467,138)	(443,945)	(535,707)	203,409	(197,014)	(367,542)	(440,035)	1,208,816	293,724	315,482	(606,414)	3,315,967
CAPITAL WORKS - TOTALS															
Capital Works															
Total Capital Works Infrastructure	2,413,416	2,353,047	2,026,940	3,609,176	2,041,703	1,929,343	2,154,547	1,829,300	3,635,194	3,364,448	2,276,477	2,089,259	2,000,000	2,067,484	2,000,000
Total Capital Works Property, Plant and Equipment	1,399,440	1,565,610	1,540,979	1,553,289	1,685,930	1,603,654	2,290,432	2,014,498	1,926,598	2,064,976	3,675,583	2,721,296	2,900,444	1,898,382	6,106,392
Total Capital Works	3,812,856	3,918,657	3,567,919	5,162,465	3,727,633	3,532,997	4,444,979	3,843,798	5,561,792	5,429,424	5,952,060	4,810,555	4,900,444	3,965,866	8,106,392
Fixed Asset Movement															
Net Movement in Infrastructure Assets	2,895,983	2,845,874	2,538,095	4,208,451	2,842,746	2,750,977	2,994,209	2,691,113	4,512,344	4,292,591	3,250,431	3,087,378	3,018,210	3,103,568	3,054,816
Net Movement in Property, Plant and Equipment	(278,334)	(396,205)	(441,996)	(467,138)	(443,945)	(535,707)	203,409	(197,014)	(367,542)	(440,035)	1,208,816	293,724	315,482	(606,414)	3,315,967
Net Movement in Fixed Assets	2,617,649	2,449,669	2,096,099	3,741,313	2,398,801	2,215,270	3,197,618	2,494,099	4,144,802	3,852,556	4,459,247	3,381,102	3,333,692	2,497,154	6,370,783

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B10 – Forecast Statement of Capital Funding 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Expenditure															
Infrastructure - Roads	2,371,400	2,338,600	1,992,900	2,052,600	1,879,200	1,923,600	2,066,100	1,829,300	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Infrastructure - Footpaths	7,287	0	27,294	0	0	0	0	0	0	0	0	0	0	67,484	0
Infrastructure - Parks and Ovals	34,729	14,447	6,746	89,430	159,916	5,743	24,605	0	142,656	1,359,007	276,477	80,204	0	0	0
Infrastructure - Water Supply	0	0	0	0	0	0	0	0	88,987	0	0	0	0	0	0
Infrastructure - Other	0	0	0	68,452	2,587	0	63,842	0	212,106	5,441	0	9,055	0	0	0
Infrastructure - Bridges	0	0	0	1,398,694	0	0	0	0	1,191,445	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	776,810	438,838	82,063	0	1,733,433	1,009,401	1,067,274	466,747	3,990,688
Furniture and Equipment	0	849	5,412	0	0	0	41,007	12,667	7,679	0	0	1,035	6,597	0	0
Plant and Equipment	1,399,440	1,564,761	1,535,567	1,553,289	1,685,930	1,603,654	1,472,615	1,562,993	1,836,856	2,064,976	1,942,150	1,710,860	1,826,573	1,431,635	2,115,704
Total - Capital Expenditure	3,812,856	3,918,657	3,567,919	5,162,465	3,727,633	3,532,997	4,444,979	3,843,798	5,561,792	5,429,424	5,952,060	4,810,555	4,900,444	3,965,866	8,106,392
Funded By:															
Capital Grants & Contributions															
Infrastructure - Roads	1,677,465	1,468,932	1,228,466	1,264,931	1,149,332	1,178,932	1,273,932	1,116,064	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Infrastructure - Bridges	0	0	0	1,398,694	0	0	0	0	1,191,445	0	0	0	0	0	0
Plant and Equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total - Capital Grants & Contributions	1,727,465	1,518,932	1,278,466	2,713,625	1,199,332	1,228,932	1,323,932	1,166,064	2,541,445	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Own Source Funding															
Infrastructure - Roads	693,935	869,668	764,434	787,669	729,868	744,668	792,168	713,236	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Infrastructure - Footpaths	7,287	0	27,294	0	0	0	0	0	0	0	0	0	0	67,484	0
Infrastructure - Parks and Ovals	34,729	14,447	6,746	89,430	159,916	5,743	24,605	0	142,656	1,359,007	276,477	80,204	0	0	0
Infrastructure - Water Supply	0	0	0	0	0	0	0	0	88,987	0	0	0	0	0	0
Infrastructure - Other	0	0	0	68,452	2,587	0	63,842	0	212,106	5,441	0	9,055	0	0	0
Buildings	0	0	0	0	0	0	776,810	438,838	82,063	0	1,733,433	1,009,401	1,067,274	466,747	3,990,688
Furniture and Equipment	0	849	5,412	0	0	0	41,007	12,667	7,679	0	0	1,035	6,597	0	0
Plant and Equipment	468,160	468,119	457,257	469,567	527,431	465,782	418,664	428,038	664,664	721,622	668,668	511,834	516,600	240,285	694,264
Total - Own Source Funding	1,204,111	1,353,083	1,261,143	1,415,118	1,419,802	1,216,193	2,117,096	1,592,779	1,898,155	2,786,070	3,378,578	2,311,529	2,290,471	1,474,516	5,384,952
Borrowings															
Total - Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (Disposals & C/Fwd)															
Plant and Equipment	881,280	1,046,642	1,028,310	1,033,722	1,108,499	1,087,872	1,003,951	1,084,955	1,122,192	1,293,354	1,223,482	1,149,026	1,259,973	1,141,350	1,371,440
Total - Other (Disposals & C/Fwd)	881,280	1,046,642	1,028,310	1,033,722	1,108,499	1,087,872	1,003,951	1,084,955	1,122,192	1,293,354	1,223,482	1,149,026	1,259,973	1,141,350	1,371,440
Total Capital Funding	3,812,856	3,918,657	3,567,919	5,162,465	3,727,633	3,532,997	4,444,979	3,843,798	5,561,792	5,429,424	5,952,060	4,810,555	4,900,444	3,965,866	8,106,392

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B11 – Forecast Ratios 2019-2034

	Target Range		Average	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34		
	>	>																		
LIQUIDITY RATIOS																				
Current Ratio	>	1.00	>	1.20	0.64	0.64	0.64	0.64	0.66	0.66	0.66	0.66	0.62	0.62	0.62	0.62	0.62	0.62		
OPERATING RATIOS																				
Operating Surplus Ratio	>	1.00%	>	15.00%	(36.20%)	(58.86%)	(57.65%)	(54.01%)	(51.42%)	(46.09%)	(42.14%)	(38.00%)	(36.37%)	(31.61%)	(28.03%)	(24.96%)	(24.00%)	(19.96%)	(16.91%)	(13.04%)
Own Source Revenue Coverage Ratio	>	40.00%	>	60.00%	51.27%	43.26%	43.81%	44.84%	45.72%	47.22%	48.50%	49.93%	50.70%	52.40%	53.84%	55.13%	55.80%	57.57%	59.13%	61.14%
BORROWINGS RATIOS																				
Debt Service Cover Ratio	>	3	>	5	18.16	6.16	6.61	7.09	7.39	9.23	9.90	10.66	11.10	12.17	13.02	31.49	32.75	35.64	38.14	41.08
FIXED ASSET RATIOS																				
Asset Sustainability Ratio	>	90.00%	>	110.00%	129.43%	107.29%	124.14%	110.61%	157.02%	111.25%	103.47%	127.74%	107.73%	152.48%	145.97%	157.04%	123.34%	122.59%	96.78%	193.95%
Asset Consumption Ratio	>	50.00%	>	60.00%	69.26%	69.99%	69.81%	69.47%	69.90%	69.66%	69.32%	69.15%	68.77%	69.18%	69.45%	69.44%	69.17%	68.84%	68.34%	68.37%
Asset Renewal Funding Ratio	>	75.00%	>	95.00%	236.18%	270.77%	246.56%	233.96%	215.80%	213.83%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

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Appendix B12 – Forecast Planned and Required Asset Renewals 2019-2034

Required Asset Renewals 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings	0	0	0	0	0	0	776,810	438,838	82,063	0	1,733,433	1,009,401	1,067,274	466,747	3,990,688
Furniture and Equipment	0	849	5,412	0	0	0	41,007	12,667	7,679	0	0	1,035	6,597	0	0
Plant and Equipment	519,915	529,947	582,092	526,453	590,815	531,008	436,178	789,136	144,034	626,710	590,254	692,929	1,008,394	506,892	611,184
Infrastructure - Roads	18,901	33,224	0	607,315	353,823	379,103	486,535	468,706	1,755,449	298,146	629,745	20,369	767,405	1,374,922	2,474,193
Infrastructure - Footpaths	7,287	0	27,294	0	0	0	0	0	0	0	0	0	0	67,484	0
Infrastructure - Parks and Ovals	34,729	14,447	6,746	89,430	159,916	5,743	24,605	0	142,656	1,359,007	276,477	80,204	0	0	0
Infrastructure - Water Supply	0	0	0	0	0	0	0	0	88,987	0	0	0	0	0	0
Infrastructure - Other	0	0	0	68,452	2,587	0	63,842	0	212,106	5,441	0	9,055	0	0	0
Infrastructure - Bridges	0	0	0	1,398,694	0	0	0	0	1,191,445	0	0	0	0	0	0
Total	580832	578467	621544	2690344	1107141	915854	1828977	1709347	3624419	2289304	3229909	1812993	2849670	2416045	7076065

Planned Asset Renewals 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings	0	0	0	0	0	0	776,810	438,838	82,063	0	1,733,433	1,009,401	1,067,274	466,747	3,990,688
Furniture and Equipment	0	849	5,412	0	0	0	41,007	12,667	7,679	0	0	1,035	6,597	0	0
Plant and Equipment	518,160	518,119	507,257	519,567	577,431	515,782	468,664	478,038	714,664	771,622	718,668	561,834	566,600	290,285	744,264
Infrastructure - Roads	1,791,400	2,338,600	1,992,900	2,052,600	1,879,200	1,923,600	2,066,100	1,829,300	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Infrastructure - Footpaths	7,287	0	27,294	0	0	0	0	0	0	0	0	0	0	67,484	0
Infrastructure - Parks and Ovals	34,729	14,447	6,746	89,430	159,916	5,743	24,605	0	142,656	1,359,007	276,477	80,204	0	0	0
Infrastructure - Water Supply	0	0	0	0	0	0	0	0	88,987	0	0	0	0	0	0
Infrastructure - Other	0	0	0	68,452	2,587	0	63,842	0	212,106	5,441	0	9,055	0	0	0
Infrastructure - Bridges	0	0	0	1,398,694	0	0	0	0	1,191,445	0	0	0	0	0	0
Total	2,351,576	2,872,015	2,539,609	4,128,743	2,619,134	2,445,125	3,441,028	2,758,843	4,439,600	4,136,070	4,728,578	3,661,529	3,640,471	2,824,516	6,734,952

Asset Renewal Funding Surplus (Deficit) 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Plant and Equipment	(1,755)	(11,828)	(74,835)	(6,886)	(13,384)	(15,226)	32,486	(311,098)	570,630	144,912	128,414	(131,095)	(441,794)	(216,607)	133,080
Infrastructure - Roads	1,772,499	2,305,376	1,992,900	1,445,285	1,525,377	1,544,497	1,579,565	1,360,594	244,551	1,701,854	1,370,255	1,979,631	1,232,595	625,078	(474,193)
Total	1,770,744	2,293,548	1,918,065	1,438,399	1,511,993	1,529,271	1,612,051	1,049,496	815,181	1,846,766	1,498,669	1,848,536	790,801	408,471	(341,113)

Refer to Appendix B15 – Forecast Significant Accounting Policies

Appendix B15 – Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of the Plan are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the Plan has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of the Plan.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the trust fund are excluded from the forecast financial statements.

(a) Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

(b) Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

(c) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

(d) Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

(g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

Appendix B15 – Forecast Significant Accounting Policies (Continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(j) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intention to release for sale.

(k) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 - Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below:

3

4

Appendix B15 – Forecast Significant Accounting Policies (Continued)

(k) Fixed Assets (Continued)

Asset Class	Effective average depreciation rate
Buildings	2.19%
Furniture and Equipment	10.95%
Plant and Equipment	9.42%
Infrastructure – Roads	1.73%
Infrastructure - Footpaths	3.51%
Infrastructure - Drainage	1.00%
Infrastructure - Parks and Ovals	5.88%
Infrastructure - Water Supply	5.00%
Infrastructure - Other	5.64%
Infrastructure - Bridges	1.11%

Depreciation (Continued)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(l) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. *AASB 116*) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of the preparation of the Plan, it is not possible to estimate the amount of impairment losses.

(m) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(n) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Appendix B15 – Forecast Significant Accounting Policies (Continued)

(o) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(p) Provisions

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(q) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

Appendix C1 – Glossary

Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques

Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Appendix C1 – Glossary (Continued)

Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent Funding

Funding to pay for recurrent expenditure.

Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or Segment

A self-contained part or piece of an infrastructure asset.

Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-Component

Smaller individual parts that make up a component part.

Useful Life

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be used; or
- (b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

Other Matters

Preparation

This Plan was prepared for the Shire of Broomehill-Tambellup by Moore Stephens.

Reliance

This Plan has been prepared for the exclusive use of the Shire of Broomehill-Tambellup and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Stephen's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Broomehill-Tambellup. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Broomehill-Tambellup.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Broomehill-Tambellup and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Broomehill-Tambellup. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Broomehill-Tambellup and the impact that a variation in future outcomes may have on the Plan and the Shire of Broomehill-Tambellup.

Disclaimer

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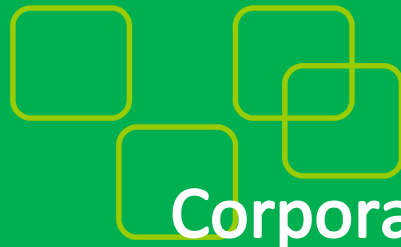
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Corporate Business Plan

2018-2022



Shire of
**Broomehill
Tambellup**
looking forward

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Our Vision

Building prosperity and community spirit through individual commitment, partnerships and collaboration to enhance our way of life

Our Overarching Goal

To have a peaceful and friendly rural lifestyle with thriving towns

Introduction to Integrated Planning and Reporting

This document is part of a series of strategic and forward planning documents used by the Shire. The overall process is shown below.

The Strategic Community Plan sets out the vision, aspirations and objectives for the community over the next 10 years, and is compiled following an extensive community consultation process. It is the principal strategy and planning document. This means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements or advocacy on behalf of the community. The clear direction set by the Council ensures asset and service provision is focused to meet the requirements of the community, now and into the future.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

This plan, the **Corporate Business Plan**, provides the internal business planning tool that translates community aspirations into Council priorities and operations within the resources available.

To assist in the implementation and activation of this Plan the Shire has considered its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4 year period, the resources available and associated costs.

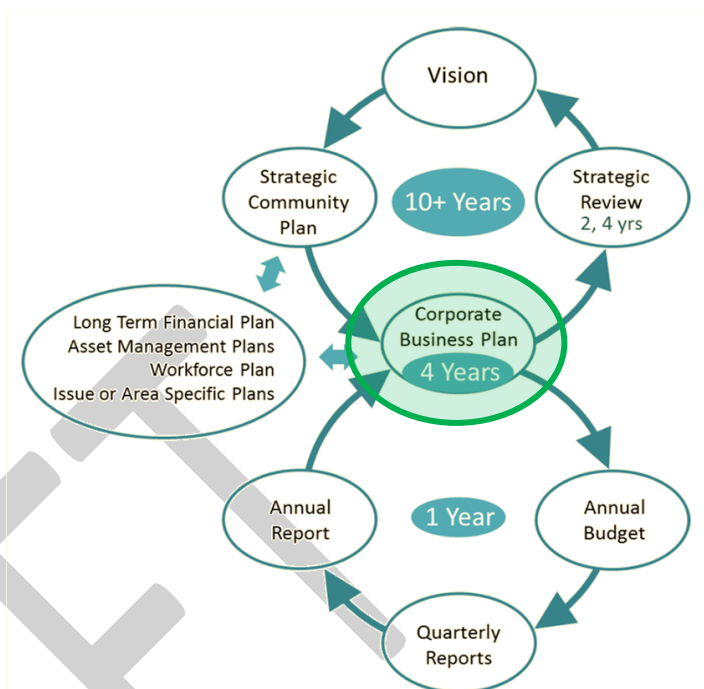
The Key Result Areas and objectives of the Strategic Community Plan have been incorporated into a Corporate Business Plan for a rolling 4 year period. The Corporate Business Plan will be subject to an annual review.

The Annual Budget will further break this down for each financial year, with the annual report detailing progress towards goals listed.

Review Schedule

The Corporate Business Plan is a medium-term plan but is not a static document. As the community changes, the plan will need to change. A major review including long term visioning will be conducted with the community every four years, in line with the review of the Strategic Community Plan.

The Corporate Business Plan will also be subject to an interim review (desktop) every year between major reviews. The purpose of the desktop review is to check compliance with state legislative requirements, acknowledge any changes to regional and/or state policy, adapt the Plan to address any



The Integrated Planning process

significant or new information that has come to light since the last review and, importantly to review the financial implications of the Plan in the context of the Annual Budget and Long Term Financial Plan

The next desktop review will be completed in December 2019 and annually thereafter, with the major review due in December 2022.

Informing Documents

Under the Integrated Planning and Reporting Framework, there are a number of documents, strategies and plans that are required to inform the Corporate Business Plan. These informing documents aim to ensure the shire’s resource capabilities are matched to the community’s needs and desires, and assist with sound and transparent decision making. The major informing documents include:

- Strategic Resource Plan, which incorporates:
 - Long Term Financial Plan
 - Asset Management Plan.
- Workforce Plan

The Shire has also developed and implemented a range of other strategic documents to guide its actions and priorities within the various service areas. These include:

INFORMING DOCUMENTS		
<u>Area of Responsibility</u>		
<p style="text-align: center;">Executive and Governance</p> <ul style="list-style-type: none"> ○ Council Policy Manual ○ Delegations Register ○ Enterprise Agreements ○ HR/Employee Manual ○ Customer Perceptions Survey t 		
<p>Administration and Corporate Services</p> <ul style="list-style-type: none"> ○ Management Practices Manual ○ Record Keeping Plan ○ Organisational Risk Management Guidelines ○ Business Continuity Plan ○ Housing and Land Strategy ○ Community Engagement Framework ○ Strategic Resource Plan 	<p>Works and Technical Services</p> <ul style="list-style-type: none"> ○ Ten Year Plant Replacement Plan ○ Roads Hierarchy ○ Townscape Plans ○ Broomehill Bike Plan ○ Tambellup Bike Plan ○ Ten Year Roads Program ○ Footpath Plan 	<p>Community and Regulatory Services</p> <ul style="list-style-type: none"> ○ Local Emergency Management Arrangements ○ Local Emergency Recovery Plan ○ Fire Break Order ○ Asbestos Management Plan ○ Disability Access and Inclusion Plan ○ Tambellup Municipal Inventory ○ Broomehill Municipal Inventory ○ Local Planning Strategy ○ Local Planning Scheme ○ Local Laws <p><i>To be developed:</i></p> <ul style="list-style-type: none"> ○ <i>Public Health Plan</i>

Financial Summary

The following forecast Statement of Funding is extracted from the Strategic Resource Plan to provide an indication of funding available from operational activities. The forecast statement should be read in conjunction with the Strategic Resource Plan and its underlying assumptions and predictions.

	2018-19	2019-20	2020-21	2021-22
	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES				
Revenues				
Rates	2,417,500	2,538,375	2,665,294	2,798,558
Operating grants, subsidies and contributions	2,935,600	2,154,591	2,197,683	2,241,634
Fees and charges	256,600	261,732	266,964	272,302
Service charges	0	0	0	0
Interest earnings	54,600	85,796	83,022	78,964
Other revenue	92,800	94,656	96,550	98,481
	<u>5,757,100</u>	<u>5,135,150</u>	<u>5,309,513</u>	<u>5,489,939</u>
Expenses				
Employee costs	(1,872,500)	(1,909,950)	(1,948,142)	(1,987,101)
Materials and contracts	(3,550,900)	(1,434,000)	(1,462,670)	(1,491,907)
Utility charges (electricity, gas, water etc.)	(190,800)	(194,616)	(198,508)	(202,475)
Depreciation on non-current assets	(1,129,600)	(3,013,108)	(3,156,593)	(3,225,536)
Interest expense	(58,700)	(76,386)	(70,962)	(65,320)
Insurance expense	(168,400)	(171,768)	(175,199)	(178,701)
Other expenditure	(88,000)	(89,760)	(91,554)	(93,381)
	<u>(7,058,900)</u>	<u>(6,889,588)</u>	<u>(7,103,628)</u>	<u>(7,244,421)</u>
	<u>(1,301,800)</u>	<u>(1,754,438)</u>	<u>(1,794,115)</u>	<u>(1,754,482)</u>
Funding Position Adjustments				
Depreciation on non-current assets	1,129,600	3,013,108	3,156,593	3,225,536
Net Funding from Operational Activities	<u>(172,200)</u>	<u>1,259,070</u>	<u>1,362,478</u>	<u>1,471,054</u>
FUNDING FROM CAPITAL ACTIVITIES				
Inflows				
Proceeds on disposal	1,886,000	881,280	1,046,642	1,028,310
Non-operating grants, subsidies and contributions	3,755,500	1,727,465	1,518,932	1,278,466
Outflows				
Purchase of property and equipment	(4,566,500)	(1,399,440)	(1,565,610)	(1,540,979)
Purchase of infrastructure	(2,983,200)	(2,413,416)	(2,353,047)	(2,026,940)
Net Funding From Capital Activities	<u>(1,908,200)</u>	<u>(1,204,111)</u>	<u>(1,353,083)</u>	<u>(1,261,143)</u>
FUNDING FROM FINANCING ACTIVITIES				
Inflows				
Transfer from Reserves	1,803,600	534,027	581,841	475,000
Outflows				
Transfer to reserves	(1,808,300)	(526,585)	(526,395)	(617,097)
Repayment of past borrowings	(59,300)	(140,380)	(145,084)	(151,446)
Net Funding From Financing Activities	<u>(64,000)</u>	<u>(54,559)</u>	<u>(9,395)</u>	<u>(209,911)</u>
Estimated Surplus/Deficit July 1 B/Fwd	<u>2,144,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated Surplus/Deficit 30 June C/Fwd	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Workforce Plan

The Shire has reviewed its Workforce Plan during 2018. The review noted that generally, the Shire workforce has improved capacity and capability over the five years since the previous Workforce Plan review. The Strategic Community Plan 2018-2028 was considered as part of the review process and it is noted that the strategies contained in the Plan will be able to be managed within current roles and workforce, with support from specialist consultants or contractors resourced from the approved budget.

The review recommended some change to the organisational structure at the senior level, providing opportunities for ongoing staff development and progression, succession planning, and budget provision for traineeships and an apprenticeship position. The recommended staffing changes were implemented during 2018.

Asset Management

The Shire has developed a strategic approach to asset management and prepared asset management plans based on the total life cycle of assets. The Asset Management Plans, contained within the Strategic Resource Plan, will assist the Shire in predicting infrastructure consumption and asset renewal needs, and identify the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings

Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer and Manager Finance and Administration to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

Measuring Success

The purpose of the Plan is to align the community's visions and aspirations for the future of the Shire of Broomehill-Tambellup to the Shire's objectives. Success will be measured by both quantifiable and non-quantifiable outcomes.

Strategic performance indicators provide an indication of whether the Shire is meeting the objectives and will be monitored and reported. The strategic performance indicators and desired trend for each objective are as follows:

KRA 1: OUR PEOPLE

Outcome Measures will include:

- Community satisfaction
- Crime Statistics (stable/decrease)
- % of community participating in council engagement process (increase)
- Statutory financial ratios (maintain healthy ratios)
- Unqualified Audit

KRA 2: OUR ECONOMY

Outcome measures will include:

- Community satisfaction
- Visitor statistics – caravan parks (increase)
- Census data – population, demographics (stable/increasing)
- # and value of development and building applications (increase)
- Employee retention rates (maintain/increase)
- Shire local spend (increase)

KRA 3: OUR PLACES

Outcome measures will include:

- Community satisfaction
- Statutory asset management ratios (maintain healthy ratios)
- % of waste diverted from landfill (increase)

Community Aspirations

Key Result Area 1 – Our People

Desired Outcome: To have a cohesive, diverse and inclusive community supported by quality services and facilities. These will be supported by a Council demonstrating effective leadership and good governance.

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	➔
1.1 Our community is safe, connected, harmonious and inclusive						
S1.1.1 Promote inclusive community participation and engagement in Council and community events and activities	A1.1.1.1 Utilise a range of media to promote Shire and community events and activities	✓	✓	✓	✓	✓
	A1.1.1.2 Review Disability Access and Inclusion Plan and improve outcomes		✓	✓		
S1.1.2 Encourage and support opportunities for development and participation of our youth	A1.1.2.1 Liaise with organisations and agencies (including CRC, schools, support agencies) for delivery of youth activities and programs in Broomehill and Tambellup	✓	✓	✓	✓	✓
	A1.1.2.2 Liaise with and support neighbouring Councils in developing youth activities and programs	✓	✓	✓	✓	✓
S1.1.3 Promote and support activities that enhance the community's sense of safety and wellbeing	A1.1.3.1 Liaise with and continue to support volunteer emergency services (including Bushfire Brigades, St John Ambulance, Tambellup Volunteer Fire & Emergency Service)	✓	✓	✓	✓	✓
	A1.1.3.2 Coordinate the activities and resources of the Local Emergency Management Committee	✓	✓	✓	✓	✓
	A1.1.3.3 Provide community education on fire risks and mitigation strategies	✓	✓	✓	✓	✓
1.2 Our community has services and facilities that meet our needs and expectations						
S1.2.1 Support agencies to enhance locally delivered services and activities for all members of the community	A1.2.1.1 Identify requirements and advocate to improve local service provision	✓	✓	✓	✓	✓
	A1.2.1.2 Support agency delivery of services and activities	✓	✓	✓	✓	✓
S1.2.2 Provide and promote accessible services and facilities for youth	A1.2.2.1 Identify requirements and implement/advocate to improve local service provision	✓	✓	✓	✓	✓
	A1.2.2.2 Support and facilitate upgrade of youth facilities	✓	✓	✓	✓	✓
S1.2.3 Advocate for quality internet and mobile infrastructure to enable access by all residents	A1.2.3.1 Liaise with service providers and advocate for infrastructure upgrades where required	✓	✓	✓	✓	✓
	A1.2.3.2 Support external funding applications for infrastructure	✓	✓	✓	✓	✓

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	➔
1.3 Our community provides opportunities to enhance local employment						
S1.3.1 Investigate work experience, traineeship and apprenticeship opportunities within the Shire	A1.3.1.1 Investigate and initiate Shire Mechanical apprenticeship	✓				
	A1.3.1.2 Investigate and initiate traineeship program – works/admin		✓		✓	
S1.3.2 Advocate for Work-ready and skills development programs to be delivered in the community for youth and the unemployed	A1.3.2.1 Partner with the Tambellup CRC and others to develop and implement programs across shire	✓	✓	✓	✓	✓
1.4 Organisations in our community demonstrate strong leadership and commitment						
S1.4.1 Provide support to our community groups to achieve outcomes that benefit the community	A1.4.1.1 Support and encourage community groups to plan and deliver events, programs and services	✓	✓	✓	✓	✓
	A1.4.1.2 Maintain facilities and infrastructure utilised by community groups	✓	✓	✓	✓	✓
1.5 Our Shire demonstrates strong leadership, effective governance and efficient service delivery to our community						
S1.5.1 Promote excellence in governance, compliance, regulation, reporting, customer service and delivery of outcomes that are in the best interests of our residents	A1.5.1.1 Promote and coordinate participation in Councillor training opportunities for Elected Members	✓	✓	✓	✓	✓
	A1.5.1.2 Review and communicate Council's Customer Service Charter		✓	✓		
	A1.5.1.3 Demonstrate a high standard of legislative compliance and effective internal controls	✓	✓	✓	✓	✓
	A1.5.1.4 Demonstrate sound financial planning and management	✓	✓	✓	✓	✓
	A1.5.1.5 Ensure transparency of Council decision making through effective communication with residents	✓	✓	✓	✓	✓
	A1.5.1.6 Effectively manage organisational risk	✓	✓	✓	✓	✓
S1.5.2 Engage effectively with residents and other stakeholders	A1.5.2.1 Conduct biennial Community Perceptions Survey	✓		✓		✓
	A1.5.2.2 Promote engagement opportunities widely, and utilise a range of engagement methods to increase and encourage participation	✓	✓	✓	✓	✓
	A1.5.2.3 Collaborate with regional partners and other organisations on matters of importance to the community	✓	✓	✓	✓	✓

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	➔
S1.5.3 Attract and retain a quality workforce to enable effective delivery of services	A1.5.3.1 Identify and prioritise staff training needs annually	✓	✓	✓	✓	✓
	A1.5.3.2 Conduct biennial staff satisfaction survey		✓		✓	✓
	A1.5.3.3 Ensure ongoing implementation and commitment to continual improvement in workplace health and safety	✓	✓	✓	✓	✓
	A1.5.3.4 Maintain quality staff housing	✓	✓	✓	✓	✓

Key Result Area 2 – Our Economy

Desired Outcome: To maintain an environment in the towns and rural areas of the Shire that is conducive to tourism, business and population retention and growth.

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	➔
2.1 Our community provides a unique tourism and visitor experience						
S2.1.1 Build and promote the brands of our towns	A2.1.1.1 Review information signage across the Shire		✓	✓		
	A2.1.1.2 Promote the towns and Shire through tourism media where appropriate	✓	✓	✓	✓	✓
S2.1.2 Support the development of initiatives, events or local experiences aimed at attracting visitors to our community	A2.1.2.1 Provide in kind support and venues to local organisations that deliver whole of community events	✓	✓	✓	✓	✓
S2.1.3 Develop and support options for short stay visitor accommodation	A2.1.3.1 Investigate provision of short stay accommodation at Broomehill Caravan Park	✓	✓			
	A2.1.3.2 Investigate establishment of a Caravan Park in Tambellup			✓	✓	
S2.1.4 Promote and support local and regional tourism initiatives	A2.1.4.1 Continue to support Great Southern Treasures/regional tourism organisations	✓	✓	✓	✓	✓
	A2.1.4.2 Participate in regional tourism events where appropriate	✓	✓	✓	✓	✓
2.2 A stable population base is important to the sustainability of our community						
S2.2.1 Develop and support options for diversity in housing across all generations	A2.2.1.1 Develop key worker housing in Broomehill and Tambellup	✓	✓			
	A2.2.1.2 Develop independent living units in Broomehill	✓	✓			

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	➔
S2.2.2 Market and promote the Shire as a destination for a visit or for relocation for an enhanced lifestyle	A2.2.2.1 Participate in regional marketing events and initiatives	✓	✓	✓	✓	✓
S2.2.3 Explore opportunities to release or sell land for residential development	A2.2.3.1 Review and implement Housing and Land Strategy	✓	✓	✓	✓	✓
S2.2.4 Support and promote local educational options and health services	A2.2.4.1 Continue financial and in kind support of A Smart Start Great Southern and local schools	✓	✓	✓	✓	✓
	A2.2.4.2 Advocate to WA Country Health Services for increased allied health services based at Tambellup Health Centre	✓	✓	✓	✓	✓
2.3 Our Shire actively supports existing local businesses and encourages new business initiatives						
S2.3.1 Encourage and facilitate appropriate development in the Shire	A2.3.1.1 Advocate for the identification and release of light industrial land in the Shire			✓	✓	✓
	A2.3.1.2 Continue to support the Tambellup Business Centre	✓	✓	✓	✓	✓
S2.3.2 Develop and implement policies and initiatives to support local businesses	A2.3.2.1 Expand support for local business by the application of Buy Local and Regional Price Preference principles within Council's Purchasing Policy	✓	✓	✓	✓	✓
	A2.3.2.2 Ensure the Local Planning Scheme and Local Planning Strategy enable expansion of businesses	✓	✓	✓	✓	✓
S2.3.3 Advocate for improved telecommunications infrastructure in the region for industry and the community	A2.3.3.1 Liaise with local and regional stakeholders, service providers and advocate for infrastructure upgrades where required	✓	✓	✓	✓	✓

Key Result Area 3 – Our Places

Desired Outcome: To have appealing town centres and surrounding rural areas that reflect their unique history and culture, connected by quality transport infrastructure and well managed natural environments

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	→
3.1 The history, heritage and culture of our communities is reflected in attractive townscapes						
S3.1.1 Investigate and implement options for cultural interpretation	A3.1.1.1 Consolidate existing tourism based plans for Broomehill and implement	✓	✓	✓		
	A3.1.1.2 Explore options for the development of a Holland Track Interpretive Centre		✓	✓	✓	
	A3.1.1.3 Collaborate with and provide support to local history groups	✓	✓	✓	✓	✓
	A3.1.1.4 Review Tambellup Heritage Trail information signage		✓	✓		
S3.1.2 Develop, maintain and enhance town streetscapes and public areas	A3.1.2.1 Continue implementation of townscaping program in Broomehill and Tambellup	✓	✓	✓		
	A3.1.2.2 Develop and implement a maintenance program for public areas, cemeteries	✓	✓	✓	✓	✓
3.2 Our community and Council are environmentally aware and engaged						
S3.2.1 Provide effective management of waste in the Shire	A3.2.1.1 Investigate implementation of a three-bin waste system		✓	✓		
	A3.2.1.2 Investigate alternative locations for landfill sites		✓	✓	✓	✓
	A3.2.1.3 Continue to support the Drum Muster program in Broomehill and Tambellup	✓	✓	✓	✓	✓
S3.2.2 Investigate and support innovative solutions for sustainable energy and water use	A3.2.2.1 Explore and implement energy and water saving initiatives to all Shire properties		✓	✓	✓	✓
	A3.2.2.2 Explore and initiate community education programs eg Waterwise, recycling	✓	✓	✓	✓	✓
S3.2.3 Provide effective environmental management of Council's land and reserves	A3.2.3.1 Undertake weed control on road reserves in the Shire	✓	✓	✓	✓	✓
	A3.2.3.2 Manage vegetation in agricultural corridors	✓	✓	✓	✓	✓
3.3 Our transport networks are safe and efficient						
S3.3.1 Maintain a program of ongoing improvements to our transport networks	A3.3.1.1 Maintain 10 year Roads Program	✓	✓	✓	✓	✓
	A3.3.1.2 Continue to work collaboratively with regional stakeholders to secure external funding for road improvements	✓	✓	✓	✓	✓
	A3.3.1.3 Collaborate with key stakeholders to enable appropriate RAV rating changes	✓	✓	✓	✓	✓
	A3.3.1.4 Develop and implement a Footpath Program for both towns	✓	✓	✓	✓	✓

Objectives/Strategies	Actions	18/19	19/20	20/21	21/22	→
3.4 Our Council facilities and infrastructure are managed sustainably to meet current and future needs						
S3.4.1 Implement a program of maintenance, servicing and renewal of Council assets to maximise life and performance	A3.4.1.1 Develop and implement sustainable levels of service for all Council facilities and public spaces	✓	✓	✓	✓	✓
	A3.4.1.2 Review and implement the Asset Management Strategy	✓	✓	✓	✓	✓
	A3.4.1.3 Continue to implement the Housing and Land Strategy to lower the average age of Council housing	✓	✓	✓	✓	✓

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Services and Facilities

Services and facilities provided by the Shire of Broomehill-Tambellup have been linked with the relevant strategies set out in the Corporate Business Plan. The table below provides a connection between provision of services and facilities, and the desired outcomes and strategies from the Strategic Community Plan which are included in this Corporate Business Plan.

Service/facility	Key Result Area: Strategies		
	Our People	Our Economy	Our Places
Caravan parks		S2.1.3, S2.2.2	S3.4.1
Cemeteries			S3.1.2, S3.4.1
Community Engagement	S1.1.1, S1.4.1, S1.5.2	S2.1.2	S3.1.1
Community buildings	S1.2.2,		S3.1.1, S3.1.2, S3.4.1
Council buildings			S3.4.1
Culture and Heritage	S1.1.1	S2.1.2	S3.1.1
Customer service	S1.5.1, S1.5.2, S1.5.3		
Drainage infrastructure			S3.1.2, S3.3.1, S3.4.1
Economic development		2.1, 2.2, 2.3	
Emergency Services	S1.1.3, S1.4.1, S1.5.1		S3.4.1
Employee housing	S1.5.3		S3.4.1
Financial Management	S1.5.1		
Governance	S1.5.1, S1.5.2		
Health and Building compliance		S2.3.1, S2.3.2	
Landcare and Environment	S1.1.1	S2.3.1	S3.2.1, S3.2.2, S3.3.3
Library services	S1.2.1, S1.5.1		
Lobbying and Advocacy	S1.1, S1.2, S1.3, S1.5	S2.2, S2.3	S3.1.1, S3.3.1
Parks and gardens			S3.1.2, S3.4.1
Public toilets			S3.1.2, S3.4.1
Regulatory and Ranger services	S1.1.3		S3.2.1
Regional Collaboration	S1.2.3, S1.5.2	S2.1.4, S2.2.2, 2.2.4, S2.3.3	S3.3.1
Roads infrastructure	S1.1.3		S3.3.1
Safety/crime prevention	S1.1.3		
Seniors housing		S2.2.1	
Sport/recreation facilities	1.2		S3.4.1
Long term Planning	S1.5.1		
Tourism/visitors		2.1	S3.1.1
Town planning		S2.3.1	
Town beautification			S3.1.2, S3.4.1
Volunteering	S1.4.1		
Waste/recycling	S1.5.2		S3.1.2, S3.2.1, S3.3.3
Youth services	S1.1.1, S1.1.2, 1.1.3, S1.2.1, S1.2.2, 1.3.1, S1.3.2	S2.2.4	

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<i>Policy No:</i>	2.12 CONFERENCES, SEMINARS AND TRAINING COURSES – GENERAL STAFF ATTENDANCE
<i>Policy Objective:</i>	To provide guidelines surrounding employees attendance at conferences, seminars and training courses.
<i>Minute No:</i>	
<i>Date of adoption:</i>	
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	

Objective

The Chief Executive Officer has authority to approve staff attendance at conferences, seminars and training courses based on advice from the relevant Manager.

All approvals and funding of expenses shall be as per the following guidelines –

- a) To achieve uniform practice throughout the organisation;
- b) To reduce matters placed on agendas for Council consideration;
- c) To maximise training opportunities and therefore productivity and efficiency of staff;
- d) Minimising delay in accepting training opportunities.

Standards associated with the attendance of staff at conferences/seminars/courses –

- a) Accommodation in the hotel or venue at which the conference/seminar/course is held, or other nearby venue;
- b) Economy class airfare if necessary;
- c) Reasonable meal costs and out of pocket expenses.

Background

Attendance at conferences, seminars and training courses is considered to be a component of the ongoing education and training of staff, which results in a more efficient service to Council and the community. Such forums provide a means by which information and knowledge can be obtained from other organisations and bodies.

In some cases there is a mutual benefit to both the employer and employee in attending conferences and training courses and as such the conditions of attendance may be negotiated between the employee and the CEO.

Attendance at Conferences, Seminars and Training Courses

During the budget preparation process, the Chief Executive Officer shall determine an allocation of funds sought for conferences, seminars and training courses in the ensuing year.

Consideration will be given to –

- a) The cost of each known conference, seminar and training course plus a contingency allowance for unforeseen events;
- b) The duration of the event and expected period of absence;
- c) The benefit expected to be derived from attendance at such an event.

Approval to attend is only to be granted if the relevant budget provides sufficient funds and the conference, seminar or training course is of particular relevance to Councils operations.

When special funding is required, which is not included in the adopted budget for the financial year, the application must be submitted to Council with a report prepared by the Chief Executive Officer on the application.

In respect of employees attending approved conferences, seminars and training courses at Councils discretion, the following expenses will be met by Council –

- a) Registration fees;
- b) Accommodation and reasonable meal costs, excluding alcohol;
- c) Minor expenses such as taxi's, parking, telephone calls and laundry etc.;
- d) Travelling expenses.

Accommodation

- a) Should an employee require accommodation, then this will be available at a specified venue at Councils expense. Extras such as mini-bars, in house movies and telephone calls will be the employee's responsibility except if calls are work related. A register of these calls must be kept to claim reimbursement.
- b) If an employee chooses to stay with relatives or friends, there shall be no payment for accommodation.
- c) Officers may request upgraded accommodation to cater for personal taste or other family members. Council will only be responsible for reimbursement of the cost of standard accommodation, additional charges will be the Officer's responsibility.

Meals

- a) Breakfast – maximum up to \$20 per day on production of receipts.
- b) Lunch is normally provided by the course, however if not provided, Council will pay up to a maximum of \$20 per day on production of receipts.
- c) Evening meal – maximum up to \$40 per day, excluding alcohol, on production of receipts.

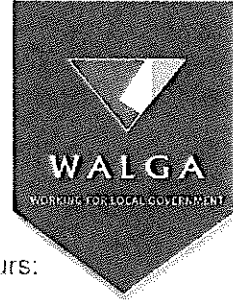
Travelling

- a) Council will allow employees to travel to the course in work hours ie: if the course is to be held in Perth the employee can depart the Broomehill or Tambellup office at 2pm on the day prior to the course in order to arrive at the employees approximate normal finishing time. The same principal would apply for any other destinations.
- b) In acknowledging the dual benefit of attending a conference or training, in most cases it is expected that travelling home from a course will be in the employees own time and no overtime will be paid.
- c) Council will provide a vehicle for travel, however the vehicle must be returned to the Tambellup Depot on the same day, unless prior arrangements are made with the Chief Executive Officer.
- d) If any employee wishes to utilise their own vehicle in preference to a Council vehicle, then fuel only for the vehicle for travel to and from the course will be reimbursed. No vehicle allowance or kilometre rate will be paid.

An informative written report on the attendance at each conference/seminar shall be prepared and submitted to the Chief Executive Officer or appropriate Manager if requested.

Honours Program 2019

Policy



WALGA recognises service to Local Government by the award of the following Honours:

- Local Government Medal
- Life Membership
- Eminent Service Award (previously Certificate of Appreciation)
- Long and Loyal Service Award
- Merit Award (previously Distinguished Service Award)
- Local Government Distinguished Officers Award

LOCAL GOVERNMENT MEDAL

FOR OUTSTANDING ACHIEVEMENT AND CONTRIBUTION TO THE LOCAL GOVERNMENT SECTOR / WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION

ELIGIBILITY:

- President of the Association
- As a State Councillor
- As an Elected Member

PRESENTED IN RECOGNITION OF:

- Exceptional service which advances the goals of WALGA and / or the Local Government sector;
- Exemplary character and ongoing championing of the Local Government sector;
- The personal contribution given in pursuit of benefits for the community within the concept of Local Government;
- Outstanding achievements and/or significant contributions, both professionally and personally, in the advancement of the position and value of the Western Australian Local Government Association and/or Local Government within the wider community; and,

These key factors form the basis for the selection of recipients and will be applied in the nomination and selection process.

PRIVILEGES

- Local Government Medal, Certificate and Lapel Pin
- Complimentary registration at Association Conferences, but not including travelling, accommodation, meals or functions
- Automatic nomination for Australian Honours/Western Australia Week Awards

LIFE MEMBERSHIP

FOR LONG AND OUTSTANDING SERVICE TO THE ASSOCIATION AND TO THE LOCAL GOVERNMENT SECTOR

ELIGIBILITY:

- As a State Councillor
- Years of service to the Association and to Local Government for a minimum of two election terms (i.e. 8 years).
- As an employee of the Association or a Member Local Government for a minimum of 15 years.

PRESENTED IN RECOGNITION OF:

- For long and outstanding service to the Association and to the Local Government sector.
- For significant achievement and/or active involvement in intergovernmental relations as a State Councillor.

PRIVILEGES

- Certificate of Life Membership and Lapel Pin
- Complimentary registration at Association Conference, but not including travelling, accommodation, meals or functions
- Complimentary subscription to Local Government News and Western Councillor.

EMINENT SERVICE AWARD

FOR PERSONAL COMMITMENT, EMINENT SERVICE AND CONTRIBUTION TO THE LOCAL GOVERNMENT SECTOR OR THE ASSOCIATION:

ELIGIBILITY:

- As a President or Mayor
- As a State Councillor
- As an Elected Member or employee of the Association or a Member Local Government
- As an employee of a Government Agency

PRESENTED IN RECOGNITION OF:

- Notable contribution to the Association and/or the Local Government sector.

PRIVILEGES

- Eminent Service Award - Certificate

LONG AND LOYAL SERVICE AWARD

FOR LONG SERVICE OF A HIGH DEGREE TO LOCAL GOVERNMENT, THE LOCAL GOVERNMENT SECTOR OR THE ASSOCIATION:

ELIGIBILITY:

- As a State Councillor for 8 or more years
- As an Elected Member for 12 or more years

PRESENTED IN RECOGNITION OF:

- Outstanding service to the Association, Local Government, and/or the Local Government sector.
- Long and loyal service to the Association, Local Government, and/or the Local Government sector.

NB: This award is for outstanding long and loyal service from Elected Members that have at least served 12 years.

PRIVILEGES

- Long and Loyal Service Award – Certificate

MERIT AWARD

FOR DISTINGUISHED SERVICE TO THE COMMUNITY THROUGH THE LOCAL GOVERNMENT OF THE CITY/SHIRE/TOWN OF _____

ELIGIBILITY:

- As an Elected Member
- Must have served for 4 years or more

PRESENTED IN RECOGNITION OF:

- Committed and dedicated to the pursuit of achievement for the community of a Local Government.

PRIVILEGES

- Local Government Merit Award – Certificate

LOCAL GOVERNMENT DISTINGUISHED OFFICER AWARD

FOR OUTSTANDING CONTRIBUTIONS MADE EMPLOYEES OF MEMBER LOCAL GOVERNMENTS TO THE LOCAL GOVERNMENT SECTOR:

PRESENTED IN RECOGNITION OF:

- Demonstrating outstanding contributions to the Local Government sector.
- Leading by example, sustainable performance and highlights best practice operations for the sector
- Outstanding achievements, both professionally and personally, in the advancement of the Local Government sector.

PRIVILEGES

- Local Government Officer Award - Certificate

State Councillors, Zones and Member Local Governments are eligible to nominate officers for this category.

WHO CAN NOMINATE FOR AWARDS?

Nominations for awards within the WALGA Honours program can be made by the following nominators:

- **Local Government Medal** - Available for nomination by State Council Members and Member Local Governments with a co-sign by a State Councillor.
- **Life Membership** - Available for nomination by State Council Members and Member Local Governments
- **Eminent Service Award** - Available for nomination by State Council Members and Member Local Governments
- **Long and Loyal Service Award** - Available for nomination by State Council Members and Member Local Governments
- **Merit Award** - Available for nomination by State Council Members and Member Local Governments
- **Local Government Distinguished Officer Award** - Available for nomination by State Council Members and Member Local Governments

PLEASE NOTE:

State Council Members are those individuals elected to the State Council of WALGA and that nominations submitted by State Council Members do not require supporting signatures.

Eligibility to nominate persons for Honours varies between award categories. Reference should be made to the nominating authority section of the 2019 nomination forms to ensure that an eligible nominator has been identified to support the nomination.

Nominations by Member Local Governments require that the Local Government is a Member of the WA Local Government Association (WALGA). The support of the nominator (who must be an Elected Member) plus two other Elected Members is required and the nomination must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to the Association.

In the case of the Local Government Distinguished Officer Award the final sign-off should be performed by the Mayor or President of the Local Government.

WHO CAN BE NOMINATED FOR AN AWARD?

Nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

NOMINATION PROCESS

Nominations will be invited during February/March and will close in May/June of each year.

Additional copies of Nomination forms are available by visiting; <http://www.walga.asn.au/Policy-Advice-and-Advocacy/Governance-and-Strategy/Local-Government-Honours.aspx>

The Nomination form, and any attachments, should be submitted to the Association's Secretariat either by hand, post, email or facsimile. Emailed Nominations Must Be Dated And Digitally Signed.

The WA Local Government Association Honours Panel will meet after the closing date for nominations and undertake to adjudicate in the selection of recipients.

Successful Honours nominees will be notified of their nomination, and arrangements will be made as appropriate in respect of the award presentation.

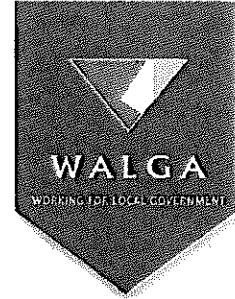
Nominating bodies will be advised of any unsuccessful nominations in due course.

FURTHER ENQUIRIES

Executive Officer Governance
WALGA
Phone: (08) 9213 2036

Honours Panel 2019

Terms of Reference



BACKGROUND/RATIONALE

The WALGA Honours Panel was established by State Council as an independent group to provide a fair, unbiased and depoliticised process for the administration of the WALGA Honours Program.

PURPOSE

The purpose of the Honours Panel includes:

- Overseeing WALGA's annual Honours Program with delegated power from State Council during the entire process.
- Adjudicating in the selection of recipients for WALGA Honours and the Local Government Medal, annually.
- Recommending, where appropriate, the conferral of alternative WALGA Honours where it is concluded that a nominated candidate is better suited to a different award category than the one for which they were originally nominated.
- Overseeing the annual budget set for the WALGA Honours Program.
- Encouraging, educating, promoting and raising the profile of all honours available to people in Local Government and all Western Australians.
- Reviewing the Honours Policies and supporting documentation as necessary.

Membership of the Honours Panel includes:

- Two State Councillors representing the country and metropolitan constituencies and two non-executive members representing country and metropolitan interests, to be appointed by the WALGA President and Deputy President;
- A representative of the Department of Local Government, Sport and Cultural Industries; and
- The WALGA Chief Executive Officer or a representative of the CEO.

TERMS OF REFERENCE

The Panel acknowledges that whilst it has delegated authority to undertake the special function of Honours and all that it implies, it is a committee responsible to the WALGA State Council. The President of the Association is the final and ultimate authority.

State Council has delegated the responsibility for determining the membership of the Honours Panel to the President/Deputy President and CEO of the Association.

The term of panel membership will generally be two years with the expirations being staggered to ensure continuity of knowledge in the Honours process.

The Panel will have the freedom and flexibility to meet as many times as considered necessary, however, it will ensure that it meets not less than two times per annum.

The Chairman will ensure that minutes are kept of the Panel's deliberations and decisions and that these minutes are made available to State Council for adoption as required.

The Panel acknowledges its obligation to consider the eligibility of nominations in a fair and unbiased manner, ensuring that confidentiality of members' personal information is maintained.

The Panel will oversee the Secretariat and ensure that adequate administrative resources are provided to enable the carrying out of the function.

The Panel will seek nominations from worthy individuals for various awards as follows by seeking names from members of WALGA for the following awards:

- Association Honours
- Australian Honours
- Western Australian Honours

OPERATIONAL PROCEDURES

The Panel will ensure that full discussion takes place to enable amendments and proposals for new honours to take place.

The Panel will review the eligibility of nominations received for the various Association Honours and undertake to adjudicate in the selection of recipients.

The Chairman of the Panel will ensure that an agenda is developed and minutes kept of each meeting.

The Panel will discuss and make recommendations on the way in which presentations of Honours are to be undertaken.

The Chairman of the Panel will ensure that requests for referee's report on Western Australian nominations under the Australian System of Honours are addressed. As a guide, the Chairman will endeavour to meet requests for referee's reports by generally seeking at least three referees to support a nomination of a Local Government member for this Award. The nomination will require the endorsement of the Panel.

The Panel will oversee the annual Honours processes, to ensure that the deadlines and timelines set by the Association are met. The Panel will approve the Honours budget proposed by Secretariat staff, for recommendation to the Executive Committee and State Council.

The Panel will undertake to recommend special Honours award recipients to the Association President and State Council.

The Panel will provide a central point and act as a 'go-between' in linking worthy candidates for various Honours (the WA Local Government Association, Australian, Western Australian honours) and those wishing to nominate these individuals.

The Panel will undertake to raise the profile of the Honours by encouraging the nomination of worthy individuals for the various Honours.

The Panel will undertake a liaison role with individuals & groups involved in Honours such as the WA Member of the Order of Australia Council and the Order of Australia Association to encourage and progress the successful nomination of Western Australians for Australian and Western Australian honours.

FURTHER ENQUIRIES

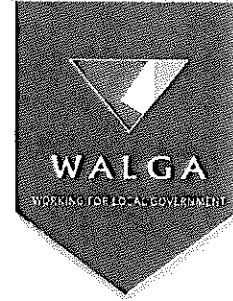
Executive Officer Governance
WALGA

Phone: 9213 2036

Nomination forms can be downloaded from the WALGA website by visiting:
<http://www.walga.asn.au/Policy-Advice-and-Advocacy/Governance-and-Strategy/Local-Government-Honours.aspx>

Honours Nomination 2019

Local Government Medal



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR OUTSTANDING ACHIEVEMENT AND CONTRIBUTION TO THE LOCAL GOVERNMENT SECTOR / WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION

ELIGIBILITY:

- President of the Association
- As a State Councillor
- As an Elected Member

PRESENTED IN RECOGNITION OF:

- Exceptional service which advances the goals of WALGA and / or the Local Government sector;
- Exemplary character and ongoing championing of the Local Government sector;
- The personal contribution given in pursuit of benefits for the community within the concept of Local Government;
- Outstanding achievements and/or significant contributions, both professionally and personally, in the advancement of the position and value of the Western Australian Local Government Association and/or Local Government within the wider community.

These key factors form the basis for the selection of recipients and will be applied in the nomination and selection process.

PRIVILEGES

- Local Government Medal, Certificate and Lapel Pin
- Complimentary registration at Association Conferences, but not including travelling, accommodation, meals or functions
- Automatic nomination for Australian Honours/Western Australia Week Awards

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au.

Eligibility to nominate persons for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the person you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016

CONTACTS

T: (08) 9213 2000 www.walga.asn.au



Honours Nomination 2019

Local Government Medal

Nominating Authority	
<input type="checkbox"/> State Council Member	<input type="checkbox"/> Local Government

Details of Nominator NOTE: All Correspondence will be issued to this address	Title & Name:		Post-nominals	
	Council:	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:		Facsimile:	
	Mobile:		Email:	

Details of the person being nominated for an award Please indicate if this person has retired from Local Government Yes / No	Title & Name:		Post-nominals	
	Council: <small>(Last known)</small>	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:		Facsimile:	
	Mobile:		Email:	

Present/Last Local Government position			
Date of joining Local Government			
Previous Awards			
Length of Service of Nominee with organisation?			
Name (s)	Signature	Date	
Local Government: (Shire/Town/City of) _____ Nominator			
Co-nominator (required for nominations by Local Governments):			
Co-nominator (required for nominations by Local Governments):			
CEO sign-off (required for nominations by Local Governments):			

Please Return by Mail, Email (honours@walga.asn.au) or Fax (9213 2077)

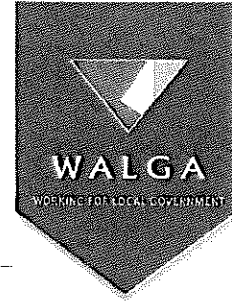
Unsigned and/or undated nominations will not be accepted.

Emailed nominations must be digitally signed

CONTACTS

Honours Nomination 2019

Life Membership



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR LONG AND OUTSTANDING SERVICE TO THE ASSOCIATION AND TO THE LOCAL GOVERNMENT SECTOR

ELIGIBILITY:

- As a State Councillor
- Years of service to the Association and to Local Government for a minimum of two election terms (i.e. 8 years).
- As an employee of the Association or a Member Local Government for a minimum of 15 years.

PRESENTED IN RECOGNITION OF:

- For long and outstanding service to the Association and to the Local Government sector.
- For significant achievement and/or active involvement in intergovernmental relations as a State Councillor.

PRIVILEGES

- Certificate of Life Membership and Lapel Pin
- Complimentary registration at Association Conference, but not including travelling, accommodation, meals or functions
- Complimentary subscription to Local Government News and Western Councillor.

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au. Eligibility to nominate persons for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the person you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

CONTACTS

Honours Nomination 2019

Eminent Service Award



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR PERSONAL COMMITMENT, EMINENT SERVICE AND CONTRIBUTION TO THE LOCAL GOVERNMENT SECTOR OR THE ASSOCIATION:

ELIGIBILITY:

- As a President or Mayor
- As a State Councillor
- As an Elected Member or employee of the Association or a member Local Government
- As an employee of a Government Agency

PRESENTED IN RECOGNITION OF:

- Notable contribution to the Association and/or the Local Government sector.

PRIVILEGES

- Eminent Service Award - certificate

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au.

Eligibility to nominate persons for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the person you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

CONTACTS

T: (08) 9213 2000 www.walga.asn.au

Honours Nomination 2019

Eminent Service Award



Nominating Authority	
<input type="checkbox"/> State Council Member	<input type="checkbox"/> Local Government

Details of Nominator Note: All Correspondence will be issued to this address	Title & Name:	Post-nominals		
	Council:	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:	Facsimile:		
	Mobile:	Email:		

Details of the person being nominated for an award Please indicate if this person has retired from Local Government Yes / No	Title & Name:	Post-nominals		
	Council: (Last known)	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:	Facsimile:		
	Mobile:	Email:		

Present/Last Local Government position			
Date of joining Local Government			
Previous Awards			
Length of Service of Nominee with organisation?			
Name (s)		Signature	Date
Local Government: (Shire/Town/City of _____)			
Nominator			
Co-nominator (required for nominations by Local Governments):			
Co-nominator (required for nominations by Local Governments):			
CEO sign-off (required for nominations by Local Governments):			

Please Return by Mail, Email (honours@walga.asn.au) or Fax (9213 2077)

Unsigned and/or undated nominations will not be accepted.

Emailed nominations must be digitally signed

Honours Nomination 2019

Long and Loyal Service Award



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR LONG SERVICE OF A HIGH DEGREE TO LOCAL GOVERNMENT, THE LOCAL GOVERNMENT SECTOR OR THE ASSOCIATION:

ELIGIBILITY:

- As a State Councillor for 8 or more years
- As an Elected Member for 12 or more years

PRESENTED IN RECOGNITION OF:

- Outstanding service to the Association, Local Government, and/or the Local Government sector.
- Long and loyal service to the Association, Local Government, and/or the Local Government sector.

NB: This award is for outstanding and long and loyal service from Elected Members that have at least served 12 years.

PRIVILEGES

- Long and Loyal Service Award – certificate

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au.

Eligibility to nominate persons for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the person you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

CONTACTS

T: (08) 9213 2000 www.walga.asn.au



Honours Nomination 2019

Long and Loyal Service Award

Nominating Authority	
<input type="checkbox"/> State Council Member	<input type="checkbox"/> Local Government

Details of Nominator NOTE: All Correspondence will be issued to this address	Title & Name:		Post-nominals	
	Council:	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:		Facsimile:	
	Mobile:		Email:	

Details of the person being nominated for an award Please indicate if this person has retired from Local Government Yes / No	Title & Name:		Post-nominals	
	Council: (Last known)	Shire/Town/City of:		
	Address:			
			Postcode:	
	Telephone:		Facsimile:	
	Mobile:		Email:	

Present/Last Local Government position	
Date of joining Local Government	
Previous Awards	
Length of Service of Nominee with organisation?	

Name (s)	Signature	Date
Local Government: (Shire/Town/City of) _____ Nominator		
Co-nominator (required for nominations by Local Governments):		
Co-nominator (required for nominations by Local Governments):		
CEO sign-off (required for nominations by Local Governments):		

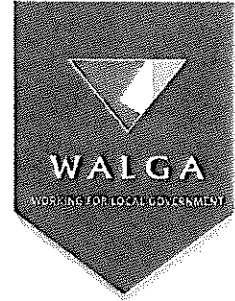
Please Return by Mail, Email (honours@walga.asn.au) or Fax (9213 2077)

Unsigned and/or undated nominations **will not be accepted.**

Emailed nominations must be digitally signed

Honours Nomination 2019

Merit Award



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR DISTINGUISHED SERVICE TO THE COMMUNITY THROUGH THE LOCAL GOVERNMENT OF THE CITY/SHIRE/TOWN OF _____

ELIGIBILITY:

- As an Elected Member
- Must have served for 4 years or more

PRESENTED IN RECOGNITION OF:

- Committed and dedicated to the pursuit of achievement for the community of a Local Government.

PRIVILEGES

- Local Government Merit Award – certificate

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au.

Eligibility to nominate persons for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Chief Executive Officer of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the person you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

CONTACTS

T: (08) 9213 2000 www.walga.asn.au

Honours Nomination 2019

Merit Award



Nominating Authority	
<input type="checkbox"/> State Council Member	<input type="checkbox"/> Local Government

Details of Nominator NOTE: All Correspondence will be issued to this address	Title & Name:	Post-nominals	
	Council:	Shire/Town/City of:	
	Address:		
		Postcode:	
	Telephone:	Facsimile:	
	Mobile:	Email:	

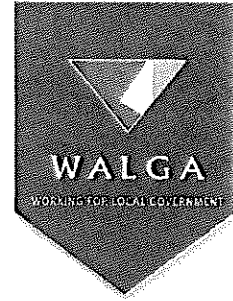
Details of the person being nominated for an award Please indicate if this person has retired from Local Government Yes / No	Title & Name:	Post-nominals	
	Council: (Last known)	Shire/Town/City of:	
	Address:		
		Postcode:	
	Telephone:	Facsimile:	
	Mobile:	Email:	

Present/Last Local Government position		
Date of joining Local Government		
Previous Awards		
Length of Service of Nominee with organisation?		
	Signature	Date
Name (s) Local Government: (Shire/Town/City of) _____ Nominator _____		
Co-nominator (required for nominations by Local Governments):		
Co-nominator (required for nominations by Local Governments):		
CEO sign-off (required for nominations by Local Governments):		

PLEASE RETURN by MAIL, EMAIL (honours@walga.asn.au) or FAX (9213 2077)
 Unsigned and/or undated nominations **will not be accepted.**
Emailed Nominations Must Be Digitally Signed

Honours Nomination 2019

Local Government Distinguished Officers Award



Closing date: 5pm Friday, 10 May 2019

ELIGIBILITY

FOR OUTSTANDING CONTRIBUTIONS MADE BY EMPLOYEES OF MEMBER LOCAL GOVERNMENTS TO THE LOCAL GOVERNMENT SECTOR:

PRESENTED IN RECOGNITION OF:

- Demonstrating outstanding contributions to the Local Government sector.
- Leading by example, sustainable performance and highlights best practice operations for the sector
- Outstanding achievements, both professionally and personally, in the advancement of the Local Government sector.

PRIVILEGES

- Local Government Officer Award - Certificate

State Councillors, Zones and Member Local Governments are eligible to nominate officers for this category.

IMPORTANT NOTES

Electronic submission of nominations must be emailed to honours@walga.asn.au.

Eligibility to nominate Officers for this award can be found in the Honours Policy 2019.

- Reference should be made to the nominating authority section below to ensure that an eligible nominator has been identified to support the nomination;
- Nominations from Member Local Governments require the support of the nominator (who must be an Elected Member) plus two other Elected Members and must be forwarded through the Mayor/President of the Local Government for sign-off prior to submission to WALGA;
- Nominations submitted by State Councillors do not require supporting signatures;
- Please provide a biographical profile as detailed as possible (page 2) for the Officer you are nominating; and a colour photo, preferably a digital image (min 300 dip, jpeg format). The photo should be passport type (head and shoulders).
- Please note nominations will not be accepted for persons who have retired or ceased working for Local Government before 1 July 2016.

CONTACTS

Honours Nomination 2019

LG Distinguished Officer Award



Nominating Authority	
<input type="checkbox"/> State Council Member	<input type="checkbox"/> Local Government

Details of Nominator NOTE: All Correspondence will be issued to this address	Title & Name:		Post-nominals		
	Council:	Shire/Town/City of:			
	Address:				
				Postcode:	
	Telephone:		Facsimile:		
	Mobile:		Email:		

Details of the person being nominated for an award Please indicate if this person has retired from Local Government Yes / No	Title & Name:		Post-nominals		
	Council: (Last known)	Shire/Town/City of:			
	Address:				
				Postcode:	
	Telephone:		Facsimile:		
	Mobile:		Email:		

Present/Last Local Government position			
Date of joining Local Government			
Previous Awards			
Length of Service of Nominee with organisation?			
Name (s)	Signature	Date	
Local Government: Shire/Town/City of _____ Nominator			
Co-nominator (required for nominations by Local Governments):			
Co-nominator (required for nominations by Local Governments):			
Mayor/President sign-off (required for nominations by Local Governments):			
State Councillor:			

Please Return by Mail, Email (honours@walga.asn.au) or Fax 9213 2077

Unsigned and/or undated nominations will not be accepted.

Emailed nominations must be digitally signed

Plant Maintenance Report - April 2019

Reg No.	Description	Current Kms/Hrs	Next Service	Year of Manufact.	Year of Purchase	Changeover	Comments
OTA	Ford Ranger Ute		15000	2019	2019	1 yr / 15,000km	Fitted suspension airbag
1TA	Ford Ranger Ute		15,000	20019	2019	1 yr / 30,000 kms	
BH00	Ford Ranger D-Cab	2,170	15,000	2019	2019	1 yr / 30,000 kms	
BH000	Ford Everest Trend		15000	2019	2019	1yr / 25,000 km	
BH001	CAT vibe Roller	897	1,000	2019	2019	8 yrs / 8000 hrs	Fixed side mirror & fixed bent mud scraper
BH002	ISUZU Flatbed Truck	24,181	35,000	2016	2016	7 yrs / 250,000km	
BH003	Ford Ranger D-Cab	5,255	15,000	2019	2019	1 yr / 30,000 km	
BH004	CAT 12M Grader	638	1,000	2017	2018	8 yrs / 8,000 hrs	Checked safety brake
BH005	Cat multi tyre Roller	123	250	2018	2018	8 yrs / 8000 hrs	Fixed am/fm radio
BH006	CAT 12M	6,829	7,000	2012	2012	8 yrs / 8,000 hrs	Replaced battery
BH007	Toro mower	677	800	2016	2016	5 yrs / 5,000 hrs	Replaced blades
BH009	Izusu 150 truck	18,847	20,000	2017	2017	1 yr / 30,000 km	Assembled spraying unit
BH012	Isuzu Fire Truck						
BH013	Cat 444F Backhoe	2,401	2,500	2013	2013	10 yrs / 8,000 hrs	Replaced heat exchanger valve
BH014	Ford Ranger Space Cab	7,256	15,000	2018	2018	1 yr / 30,000 km	
BHT0	Kenworth Truck	58,786	70,000	2016	2017	5 yrs / 250,000 km	
BHT84	Toro Groundmaster 3500D mower	956	1,050	2013	2013		Serviced
BHT92	CAT Skid Steer 299D2XHP	679	1,000	2017	2017	8 yrs / 8,000hrs	Checked fuel system & replaced hydraulic hose
BHT125	Mack Curser 8 Wheel Tipper	143,656	155,000	2013	2013	5 yrs / 250,000 km	Fixed leak in hydraulic coupler
BHT1624	Fuel trailer			2015	2016		
BHT1633	Tandem Axle Dolly	43169		2015	2015		
TA001	Ford Ranger Ute	3,443	15,000	2018	2018	1 yr / 30,000 kms	
TA005	Ford Escape Trend	14,920	15,000	2018	2018	1 yr / 30,000 kms	
TA017	Isuzu Tipper	123,133	125,000	2014	2014	5 yrs / 200,000 km	Rewired crane and replaced solenoid
TA052	Ford Ranger D-Cab	12,461	15,000	2017	2017	1 yr 30,000 km	
TA06	Jet Patcher Isuzu	153,520	170,000	2007	2010	8 yrs / 8,000 hrs	Checked system and hydraulics
TA18	12M Grader	2,598	3,000	2016	2016	7 yrs / 8,000 hrs	Replaced center shift sensor switch & checked safety brake
TA281	930K Loader	3,843	4,000	2014	2014	8 yrs / 8,000 hrs	Refitted cutting edges and teeth, checked engine noise, fixed autolube fittings, replaced belt tensioner, idler and alternator bearings
TA386	Isuzu Tipper	71,527	85,000	2012	2012	5 yrs / 200,000 km	Fixed computer fault (Albany City Motors)
TA2251	3 axle Float Trailer				2009		
TA417	John Deere Gator	699	800	2009	2009		
1 TIU 961	Papas Tandem Fuel Trailer			2008			
1TMR361	Rockwheeler Side Tipper Trailer	77,473		2012	2012		

11.10 - Plant Maintenance Report April 2019

Reg No.	Description	Current Kms/Hrs	Next Service	Year of Manufact.	Year of Purchase	Changeover	Comments
1TMR367	Tandem Axle Dolly						
BKTBR	Skid steer Bucket Broom			2013			
1TLT850	Loadstar 8x5 Trailer			2011			
BH2085	Trailer for Pump at Town dam						
BH2098	Boxtop Trailer						
BH2134	Trailer for Mobile Standpipe						
TA2129	Fuel Tanker						
BHT 1626	Papas Tandem Fuel Trailer						
1TCY093	Papas Tandem Trailer						
1TIU961	8 x 5 Papas Fuel Trailer						
1TFH594	Loadstar Boxtop Trailer						
1TFC580	Gardeners Boxtop trailer						replace two new tyres
1TFD241	Boxtop Trailer for firefighting						
1TJX516	Plant Trailer for Mowers						Serviced wheel bearings
BHT1624	Fuel Trailer				2016		
1TOI298	Sign Trailer				2015		
Fogger	Fogger						
TSAW	Tree Saw						
STAB	Stabiliser attachment				2014		
CATBR 30	Caterpillar Broom						Check fault
	Cement Mixer						
	Tree Grab						
	Wacker Packer						
	Tambellup Fogger						
	Broomehill Fogger						
	Pressure Washer						
	Polesaw						Replaced chain
	Honda Pump						
	Chainsaw						Serviced, replaced chain
	Stihl concrete saw						
	Skid Steer Roller						Grease, replaced hydraulic hose
	Borer						
1TOI 298	Sign Trailer			2015			
BHT1636	Side Tip Trailer	26863		2016	2016		
TORO 590	BH Golf Club Mower			2016	2017		
BH Honda	Push Mower			2017	2017		
PFL	FORK LIFT						
GENSET							Check fault, replaced battery