SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2026

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

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

	Supplementary Information	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,434,557	3,434,557	**3,435,482**	925	0.03%	
Grants, subsidies and contributions	13	643,334	345,012	**391,691**	46,679	13.53%	▲
Fees and charges		503,451	221,113	**247,180**	26,067	11.79%	▲
Interest revenue		97,322	6,660	**23,606**	16,946	254.45%	▲
Other revenue		358,323	113,920	**153,547**	39,627	34.79%	▲
Profit on asset disposals	6	36,371	0	**0**	0	0.00%	
		5,073,358	**4,121,262**	**4,251,506**	130,244	3.16%	
Expenditure from operating activities							
Employee costs		(3,204,318)	(1,039,615)	**(1,274,095)**	(234,480)	(22.55%)	▼
Materials and contracts		(2,769,917)	(950,041)	**(520,451)**	429,590	45.22%	▲
Utility charges		(272,556)	(90,696)	**(66,464)**	24,232	26.72%	▲
Depreciation		(2,365,129)	(788,308)	**0**	788,308	100.00%	▲
Finance costs		(64,318)	(22,180)	**(3,731)**	18,450	83.18%	▲
Insurance		(210,662)	(164,774)	**(198,714)**	(33,940)	(20.60%)	▼
Other expenditure		(247,614)	(70,953)	**(46,485)**	24,468	34.49%	▲
Loss on asset disposals	6	(10,489)	0	**0**	0	0.00%	
		(9,145,003)	**(3,126,567)**	**(2,109,939)**	1,016,628	32.52%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,339,247	788,308	**0**	(788,308)	(100.00%)	▼
Amount attributable to operating activities		**(1,732,398)**	**1,783,003**	**2,141,566**	358,563	20.11%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	5,652,688	1,886,206	**467,671**	(1,418,535)	(75.21%)	▼
Proceeds from disposal of assets	6	220,000	220,000	**0**	(220,000)	(100.00%)	▼
		5,872,688	**2,106,206**	**467,671**	(1,638,535)	(77.80%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,529,456)	(496,464)	**(596,864)**	(100,400)	(20.22%)	▼
Payments for construction of infrastructure	5	(4,418,153)	(711,311)	**(139,496)**	571,815	80.39%	▲
		(6,947,609)	**(1,207,775)**	**(736,360)**	471,415	39.03%	
Amount attributable to investing activities		**(1,074,921)**	**898,431**	**(268,689)**	(1,167,120)	(129.91%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	11	550,000	0	**0**	0	0.00%	
Transfer from reserves	4	652,000	0	**0**	0	0.00%	
		1,202,000	**0**	**0**	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(141,669)	(27,187)	**(27,187)**	0	0.00%	
Transfer to reserves	4	(275,756)	0	**0**	0	0.00%	
		(417,425)	**(27,187)**	**(27,187)**	0	0.00%	
Amount attributable to financing activities		**784,575**	**(27,187)**	**(27,187)**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,022,744	2,022,744	**2,019,104**	(3,640)	(0.18%)	
Amount attributable to operating activities		(1,732,398)	1,783,003	**2,141,566**	358,563	20.11%	▲
Amount attributable to investing activities		(1,074,921)	898,431	**(268,689)**	(1,167,120)	(129.91%)	▼
Amount attributable to financing activities		784,575	(27,187)	**(27,187)**	0	0.00%	
Surplus or deficit after imposition of general rates		**0**	**4,676,991**	**3,864,794**	(812,197)	(17.37%)	▼

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2026

	Supplementary Information	30 June 2026	31 October 2026
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	2,854,556	4,783,876
Trade and other receivables		968,162	1,109,326
Other financial assets		2,410,734	2,410,734
Inventories	8	32,657	32,657
TOTAL CURRENT ASSETS		6,266,110	8,336,592
NON-CURRENT ASSETS			
Trade and other receivables		63,896	63,896
Other financial assets		155,178	155,178
Inventories		162,000	162,000
Property, plant and equipment		20,058,053	20,654,917
Infrastructure		139,203,794	139,343,290
TOTAL NON-CURRENT ASSETS		159,642,920	160,379,281
TOTAL ASSETS		165,909,030	168,715,873
CURRENT LIABILITIES			
Trade and other payables	9	629,426	100,957
Other liabilities	12	1,206,846	1,960,107
Borrowings	11	120,478	93,291
Employee related provisions	12	436,509	436,509
TOTAL CURRENT LIABILITIES		2,393,259	2,590,864
NON-CURRENT LIABILITIES			
Borrowings	11	1,220,030	1,220,030
Employee related provisions		113,413	113,413
TOTAL NON-CURRENT LIABILITIES		1,333,443	1,333,443
TOTAL LIABILITIES		3,726,703	3,924,307
NET ASSETS		**162,182,327**	**164,791,566**
EQUITY			
Retained surplus		45,254,826	47,864,063
Reserve accounts	4	2,410,734	2,410,734
Revaluation surplus		114,516,767	114,516,768
TOTAL EQUITY		**162,182,327**	**164,791,566**

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial 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 controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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 balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES
Significant acccounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW
Date prepared: All known transactions up to 31 October 2026

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Supplementary Information	Adopted Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 October 2026
Current assets		$	$	$
Cash and cash equivalents	3	385,568	2,854,556	4,783,876
Trade and other receivables		930,019	968,162	1,109,326
Other financial assets		2,410,734	2,410,734	2,410,734
Inventories	8	32,657	32,657	32,657
		3,758,978	6,266,110	8,336,592
Less: current liabilities				
Trade and other payables	9	(587,643)	(629,426)	(100,957)
Other liabilities	12	(1,206,846)	(1,206,846)	(1,960,107)
Borrowings	11	21,192	(120,478)	(93,291)
Employee related provisions	12	(436,510)	(436,509)	(436,509)
		(2,209,807)	(2,393,259)	(2,590,864)
Net current assets		**1,549,171**	**3,872,851**	**5,745,728**
Less: Total adjustments to net current assets	Note 2(c)	(1,549,171)	(1,853,747)	(1,880,934)
Closing funding surplus / (deficit)		**0**	**2,019,104**	**3,864,794**

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(36,371)	0	0
Add: Loss on asset disposals	6	10,489	0	0
Add: Depreciation		2,365,129	788,308	0
Total non-cash amounts excluded from operating activities		**2,339,247**	**788,308**	**0**

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 October 2026
		$	$	$
Adjustments to net current assets				
Less: Reserve accounts	4	(1,964,489)	(2,410,734)	(2,410,734)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(21,192)	120,478	93,291
- Employee benefit provisions	4	436,510	436,509	436,509
Total adjustments to net current assets	Note 2(a)	**(1,549,171)**	**(1,853,747)**	**(1,880,934)**

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions There are a number of variances reflects the timing of the MRWA Direct Grant, Financial Assistance Grants and DFES Local Government Grant Scheme will self correct.	**46,679**	**13.53%**	▲
Fees and charges The main variance relates to higher than budgeted Tambellup Caravan Park revenue.	**26,067**	**11.79%**	▲
Interest revenue Favourable variance due to higher than budgeted interest earnings, driven by surplus municipal funds being held in the EasySaver account and an Overnight Cash Deposit Facitily with WATC, along with higher than budget penalty and instalment rate interest.	**16,946**	**254.45%**	▲
Other revenue The main variances relate to the ESL raised in September and budget profiling, this will self correct in future reporting periods along with workers compensation reimbursement greater than original budget.	**39,627**	**34.79%**	▲
Expenditure from operating activities			
Employee costs The variance reflects the termination of an employee and several backpays, payment of outstanding FBT liabilities for the 2021/22 to 2025/26 periods along with workers compensation greater than budget.	**(234,480)**	**(22.55%)**	▼
Materials and contracts The main variance relates to plant operating costs, which are budgeted evenly over 12 months. Actual expenditure to date is lower than budget, reflecting limited activity during the first four months of the financial year.	**429,590**	**45.22%**	▲
Utility charges The primary variance relates to standpipe expenditure being greater than the YTD budget and is due to the timing of expenditure being incurred. This is expected to be offset by revenue.	**24,232**	**26.72%**	▲
Depreciation The variance relates to depreciation entries not yet being posted, as these are finalised following the audit compeltion for the 25/26 financial statement.	**788,308**	**100.00%**	▲
Finance costs The main variance relates to accrued loan interest and Guaratee Fee. This will self correct as interest charges are processed.	**18,450**	**83.18%**	▲
Insurance The variance reflects the timing of motor vehicle insurance expenditure against the profiled budget and will self correct in future reporting periods.	**(33,940)**	**(20.60%)**	▼
Other expenditure The variance relates to budget profiling for Elected Members Sitting Fees - will self correct.	**24,468**	**34.49%**	▲
Non-cash amounts excluded from operating activities The variance relates to depreciation not yet being processed for the 2026/27 financial year. Refer to the depreciation comment for further details.	**(788,308)**	**(100.00%)**	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions The variance relates to several capital grants , including Roads to Recovery (R2R), Regional Road Group (RRG) & Regional Road Safety Program (RRSP) due to Accounting Standard AASB15 and AASB1058 recognition of revenue and specific funding conditions attached to individual grants.	**(1,418,535)**	**(75.21%)**	▼
Proceeds from disposal of assets The variance relates to the budgeted proceeds from plant disposals, with no disposals having occurred year to date.	**(220,000)**	**(100.00%)**	▼

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Outflows from investing activities			
Payments for property, plant and equipment The variance primarily relates to the Youth Centre and Tambellup Caravan Park Cabins and is due to budget profiling, this will self correct in future reporting periods.	**(100,400)**	**(20.22%)**	▼
Payments for construction of infrastructure The variance primarily relates to the timing of capital project expenditure, with a number of projects yet to substantially commence. Year to date capital expenditure represents 3.16% of the annual budget and is expected to align as projects progress.	**571,815**	**80.39%**	▲
Surplus or deficit after imposition of general rates The main variance relates to Investing Activities with the timing of capital grant income and capital expenditure currently below the year to date budget. These variances will reduce as grant funding is received, and capital projects progress throughout the financial year.	**(812,197)**	**(17.37%)**	▼

SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

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SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$2.02 M	$2.02 M	$2.02 M	($0.00 M)
Closing	$0.00 M	$4.68 M	$3.86 M	($0.81 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.19 M	% of total
Unrestricted Cash	$4.78 M	66.5%
Restricted Cash	$2.41 M	33.5%

Refer to 3 - Cash and Financial Assets

Payables

	$0.10 M	% Outstanding
Trade Payables	$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		100.0%
Over 90 Days		100.0%

Refer to 9 - Payables

Receivables

	$0.22 M	% Collected
Rates Receivable	$0.89 M	76.1%
Trade Receivable	$0.22 M	% Outstanding
Over 30 Days		40.3%
Over 90 Days		35.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.73 M)	$1.78 M	$2.14 M	$0.36 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$3.44 M	% Variance
YTD Budget	$3.43 M	0.0%

Refer to 10 - Rate Revenue

Grants and Contributions

YTD Actual	$0.39 M	% Variance
YTD Budget	$0.35 M	13.5%

Refer to 13 - Grants and Contributions

Fees and Charges

YTD Actual	$0.25 M	% Variance
YTD Budget	$0.22 M	11.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.07 M)	$0.90 M	($0.27 M)	($1.17 M)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.22 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.14 M	% Spent
Adopted Budget	$4.42 M	(96.8%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.47 M	% Received
Adopted Budget	$5.65 M	(91.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.78 M	($0.03 M)	($0.03 M)	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.03 M)
Interest expense	($0.00 M)
Principal due	$1.31 M

Refer to 11 - Borrowings

Reserves

Reserves balance	$2.41 M
Interest earned	$0.00 M

Refer to 4 - Cash Reserves

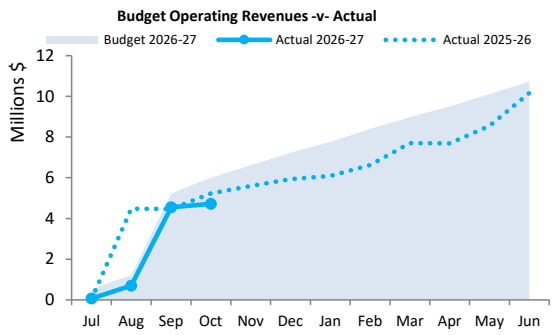
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

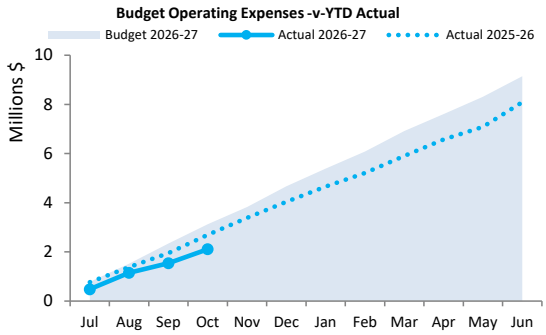
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

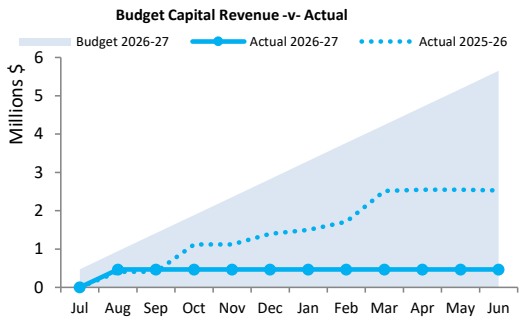


OPERATING EXPENSES

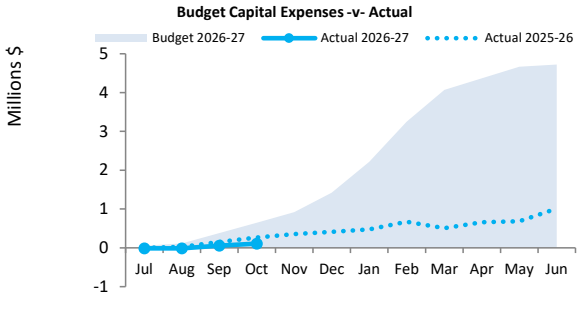


INVESTING ACTIVITIES

CAPITAL REVENUE

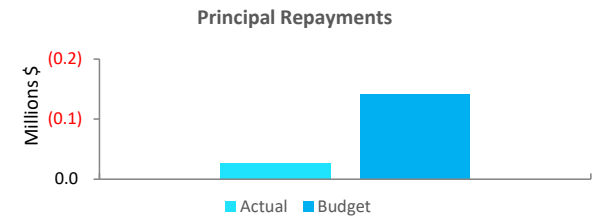


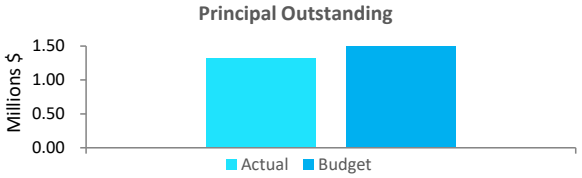
CAPITAL EXPENSES



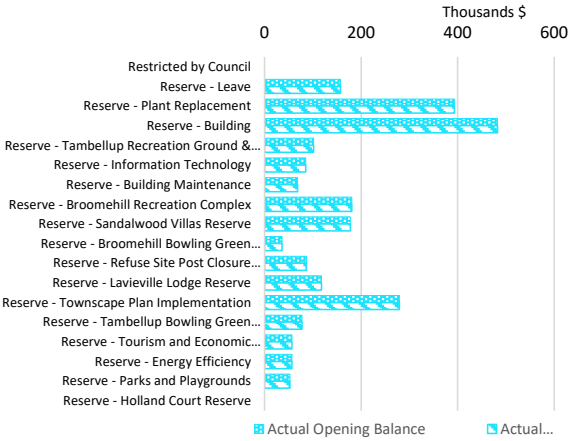
FINANCING ACTIVITIES

BORROWINGS

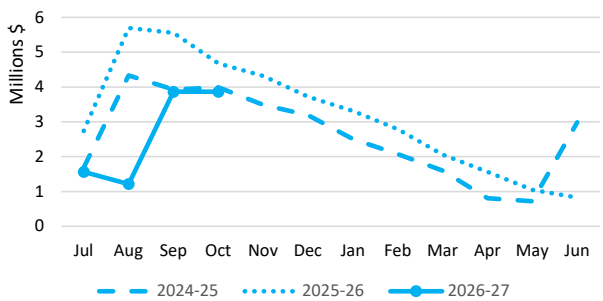




RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

3 CASH AND FINANCIAL ASSETS

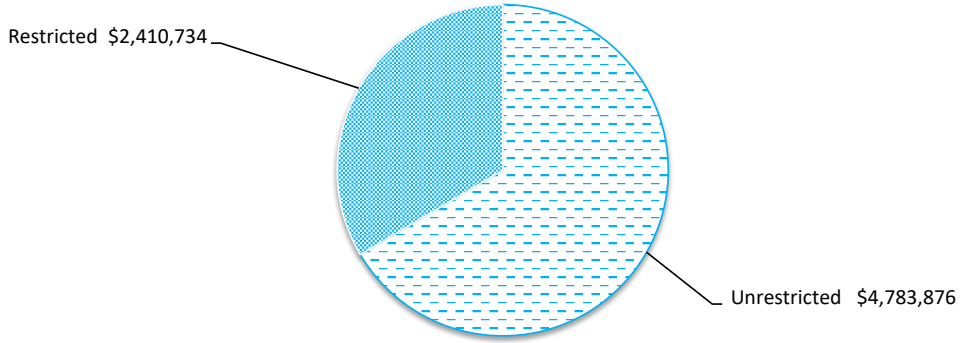
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Cash		$	$	$	$			
Cash at Bank - Municipal Fund	Cash and cash equivalents	374,948	0	374,948		Bendigo Bank	0.00%	N/A
Cash at Bank - Municipal Fund - EasySaver Account	Cash and cash equivalents	1,406,547	0	1,406,547		Bendigo Bank	1.30%	N/A
Cash at Bank - WATC OCDF	Cash and cash equivalents	3,001,781	0	3,001,781		WATC	4.55%	N/A
Cash - Till Floats	Cash and cash equivalents	600	0	600		N/A	Nil	On hand
Financial Assets								
Reserves	Financial assets at amortised cost	0	2,410,734	2,410,734		Bendigo Bank	3.40%	20/12/2026
Total		**4,783,876**	**2,410,734**	**7,194,610**	**0**			
Comprising								
Cash and cash equivalents		4,783,876	0	4,783,876	0			
Reserves		0	2,410,734	2,410,734	0			
		4,783,876	**2,410,734**	**7,194,610**	**0**			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$
Restricted by Council					0					
Reserve - Leave	157,291	4,719	25,000	0	187,010	157,291	0	0	0	157,291
Reserve - Plant Replacement	393,217	11,797	103,932	(270,000)	238,946	393,217	0	0	0	393,217
Reserve - Building	482,425	14,473	0	(230,000)	266,898	482,425	0	0	0	482,425
Reserve - Tambellup Recreation Ground & Pavilion	101,577	3,047	0	(12,000)	92,624	101,577	0	0	0	101,577
Reserve - Information Technology	85,041	2,551	25,000	(50,000)	62,592	85,041	0	0	0	85,041
Reserve - Building Maintenance	68,293	2,049	0	(70,000)	342	68,293	0	0	0	68,293
Reserve - Broomehill Recreation Complex	180,760	5,423	0	(20,000)	166,183	180,760	0	0	0	180,760
Reserve - Sandalwood Villas Reserve	177,632	5,329	0	0	182,961	177,632	0	0	0	177,632
Reserve - Broomehill Bowling Green Replacement	36,494	1,095	12,000	0	49,589	36,494	0	0	0	36,494
Reserve - Refuse Site Post Closure Management	86,987	2,610	5,000	0	94,597	86,987	0	0	0	86,987
Reserve - Lavieville Lodge Reserve	118,097	3,543	0	0	121,640	118,097	0	0	0	118,097
Reserve - Townscape Plan Implementation	279,519	8,386	0	0	287,905	279,519	0	0	0	279,519
Reserve - Tambellup Bowling Green Replacement	77,355	2,321	7,500	0	87,176	77,355	0	0	0	77,355
Reserve - Tourism and Economic Development	56,781	1,703	5,000	0	63,484	56,781	0	0	0	56,781
Reserve - Energy Efficiency	56,634	1,699	10,000	0	68,333	56,634	0	0	0	56,634
Reserve - Parks and Playgrounds	52,630	1,579	5,000	0	59,209	52,630	0	0	0	52,630
Reserve - Holland Court Reserve	0	0	5,000	0	5,000	0	0	0	0	0
	2,410,734	**72,324**	**203,432**	**(652,000)**	**2,034,490**	**2,410,734**	**0**	**0**	**0**	**2,410,734**

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Buildings	1,989,456	479,800	596,864	117,064
Furniture and equipment	50,000	16,664	0	(16,664)
Plant and equipment	490,000	0	0	0
Acquisition of property, plant and equipment	**2,529,456**	**496,464**	**596,864**	**100,400**
Infrastructure - roads	4,143,388	619,726	121,781	(497,945)
Infrastructure - parks and ovals	240,765	80,252	17,715	(62,537)
Infrastructure - other	34,000	11,333	0	(11,333)
Acquisition of infrastructure	**4,418,153**	**711,311**	**139,496**	**(571,815)**
Total capital acquisitions	**6,947,609**	**1,207,775**	**736,360**	**(471,415)**
Capital Acquisitions Funded By:				
Capital grants and contributions	5,652,688	1,886,206	467,671	(1,418,535)
Borrowings	550,000	0	0	0
Other (disposals & C/Fwd)	220,000	220,000	0	(220,000)
Reserve accounts				
Reserve - Plant Replacement	270,000	0	0	0
Reserve - Building	230,000	0	0	0
Reserve - Tambellup Recreation Ground & Pavilion	12,000	0	0	0
Reserve - Information Technology	50,000	0	0	0
Reserve - Building Maintenance	70,000	0	0	0
Reserve - Broomehill Recreation Complex	20,000	0	0	0
Contribution - operations	(127,079)	(898,431)	268,689	1,167,120
Capital funding total	**6,947,609**	**1,207,775**	**736,360**	**(471,415)**

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

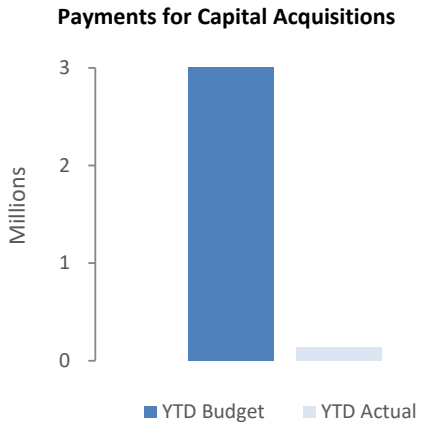
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

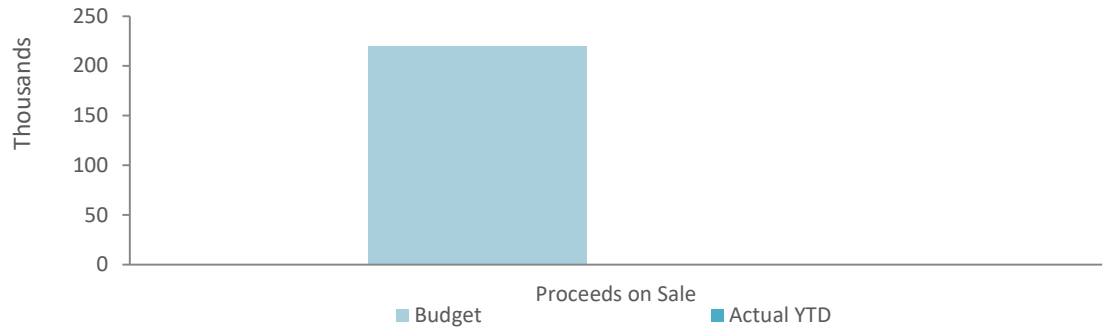
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings				
Capital - Broomehill Admin & Chambers fitout	75,000	25,000	0	25,000
Tambellup Youth Centre - buildings upgrades/office	228,522	76,172	212,287	(136,115)
Capital - Broomehill RSL	8,000	2,664	0	2,664
Capital Expenditure - Broomehill Recreation Complex retaining wall (Cricket Pavilion)	20,000	6,664	0	6,664
Capital - TA Pavilion celing repairs	12,000	4,000	6,455	(2,455)
Capital - TA CRC & Library roof & ceiling repairs	50,000	16,664	0	16,664
Capital - TA Station Masters Building - Museum Patio & flooring	20,000	6,664	0	6,664
Tambellup Depot - Oli Store	0	0	0	-
Capital Expenses - TA Depot Admin Building	550,000	0	0	-
LRCIP3 - Tambellup Caravan Park - Cabins	520,934	173,644	378,122	(204,478)
Tambellup Caravan Park Cabins - Phase 3	230,000	76,664	0	76,664
Tambellup Caravan Park Stage 3 (1 x 1 Bedroom or 1 x 2 Bedroom)	275,000	91,664	0	91,664
	1,989,456	479,800	596,864	117,064
Furniture & Equipment				
Electronic Document Management System (records)	50,000	16,664	0	16,664
	50,000	16,664	0	(16,664)
Plant & Equipment				
Capital Expense - Plant & Equipment	0	0	0	-
Purchase P & E Replacement PVR1BH001 Cat Vibrating Roller	180,000	0	0	-
Purchase P & E Replacement PTORO3 BH007 Toro GM360 2WD Mower	75,000	0	0	-
Purchase P & E Replacement BHT146 2024 Ford Ranger XLT dual cab	55,000	0	0	-
Purchase P & E Replacement PUTE159 BHT158 Ford Ranger dual cab	55,000	0	0	-
Purchase P & E Replacement PUTE151 BHT156 2023 Ford Ranger Super Cab White	55,000	0	0	-
Purchase P & E Replacement 2019 Isuzu NLR55/45-150 SWB Tri-tipper BH009	70,000	0	0	-
	490,000	0	0	-
Infrastructure - Roads & Footpaths				
Tambellup West Road - repair failures & reseal	17,007	5,668	0	5,668
Tieline Road - widen & reseal to 7.0m	16,307	5,432	0	5,432
Warrenup Road - construct & seal to 7m	365,887	121,960	1,838	120,123
Tambellup West Road - Repair failed pavement and reseal	630,000	0	63,388	(63,388)
Tielien Road - Repair failed pavement, widen shoulders & reseal	630,000	419,998	2,388	417,611
Warrenup Road - Reconstruct narrow section (Nookenellup Rd)	720,000	0	550	(550)
Broomehill Kojonup Road - Culvert and shoulder widening	1,564,167	0	0	-
Pallinup Road - Construct and Seal	115,903	38,632	1,838	36,795
Beejenup Road - Gravelresheeting 4km from Toolbrunnup Rd	73,117	24,372	51,781	(27,409)
Garrity Street Tambellup - Footpath	11,000	3,664	0	3,664
	4,143,388	619,726	121,781	(497,945)
Infrastructure - Parks and Ovals				
Tambellup Oval - upgrade reticulation controller, wiring & automate	42,027	14,008	8,910	5,098
Broomehill Rec Complex - Water Secutiry Plan	90,367	30,124	5,186	24,938
Tambellup No 1 Dam - Water Security Plan	40,000	13,332	0	13,332
Capital Expenses - BBQ Surrounds Tambellup Pavilion	12,000	4,000	3,619	381
Capital - Tambellup Town Trail	29,371	9,788	0	9,788
Capital - Tambellup Noongar Trail	27,000	9,000	0	9,000
	240,765	80,252	17,715	(62,537)
Infrastructure - Other				
Tambellup Cemetery - 5 Year Plan Implementation	0	0	0	-
TA Caravan Park - Internal Road Network & Parking Bays	34,000	11,333	0	11,333
	34,000	11,333	0	(11,333)
	6,947,609	**1,207,775**	736,360	**(471,415)**

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
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6 DISPOSAL OF ASSETS

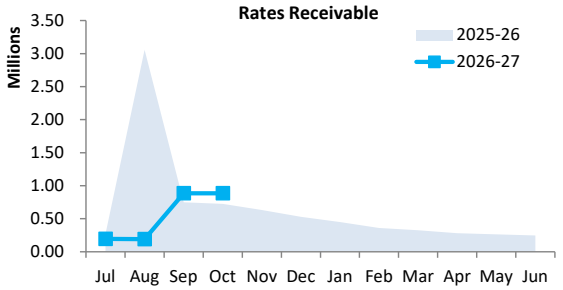
Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Buildings								
	Plant and equipment								
P312	2008 Caterpillar Cs56 Vibrating Roller BH001	44,303	70,000	25,697	0	0	0	0	0
P478	2016 Toro Groundsmaster Gm360 2Wd Mower BH007	18,791	10,000		(8,791)	0	0	0	0
P634	2024 Fird Ranger Dual Cab Xlt BHT146	36,165	35,000		(1,165)	0	0	0	0
P642	2025 Ford Ranger Dual Cab BHT158	35,533	35,000		(533)	0	0	0	0
P626	2023 Ford Ranger Xi Super Cab BHT156	29,991	35,000	5,009	0	0	0	0	0
P574	2019 Isuzu Nlr55/45-150 Swb Tri Tipper BH009	29,335	35,000	5,665	0	0	0	0	0
		194,118	**220,000**	**36,371**	**(10,489)**	**0**	**0**	**0**	**0**



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Oct 2026
	$	$
Opening arrears previous years	263,775	261,352
Levied this year	3,259,312	3,435,482
Less - collections to date	(3,261,735)	(2,811,646)
Gross rates collectable	**261,352**	**885,189**
Net rates collectable	**261,352**	**885,189**
% Collected	92.6%	76.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,013)	100,976	402	8,381	58,812	167,557
Percentage	(0.6%)	60.3%	0.2%	5.0%	35.1%	

Balance per trial balance	
Trade receivables	167,557
GST receivable	39,956
Receivables for employee related provisions	16,624
Total receivables general outstanding	**224,137**

Amounts shown above include GST (where applicable)

KEY INFORMATION

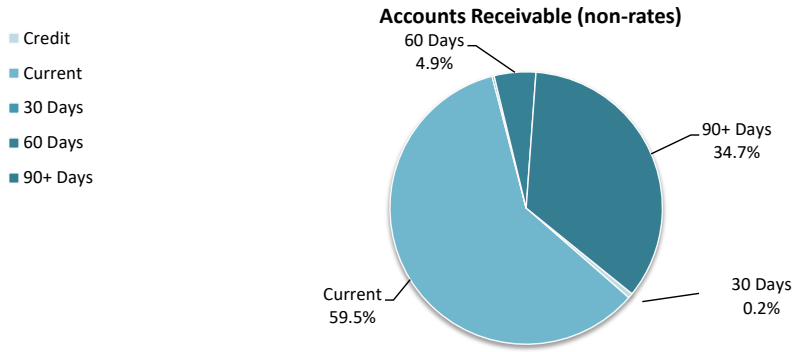
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
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8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 October 2026
	$	$	$	$
Financial assets at amortised cost	2,410,734	0	0	2,410,734
Inventory				
Stock	32,657	0	0	32,657
Total other current assets	**2,443,391**	**0**	**0**	**2,443,391**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
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.

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
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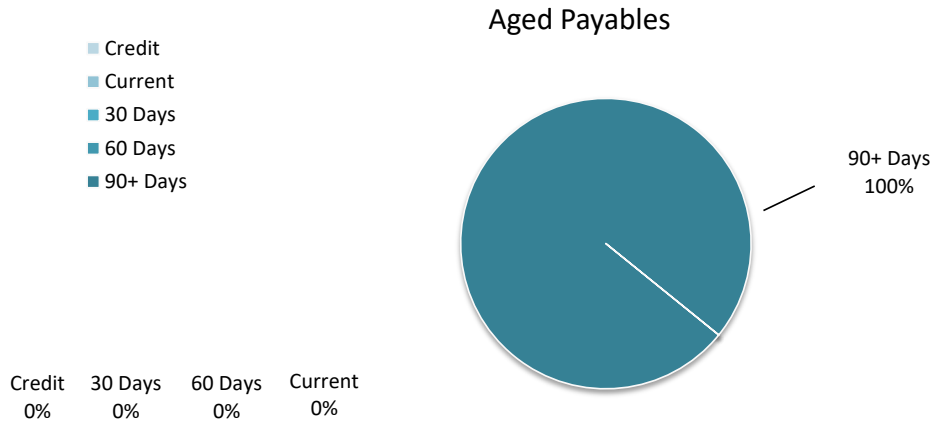
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	0	0	0	3,641	3,641
Percentage	0.0%	0.0%	0.0%	0.0%	100.0%	

Balance per trial balance	
Sundry creditors	3,641
ATO liabilities	49,923
Bonds and Deposits Held	46,394
Trust Liabilities	1,000
	100,957

Total payables general outstanding
Amounts shown above include GST (where applicable)

KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

10 RATE REVENUE

General rate revenue

				Budget			YTD Actual		
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue
RATE TYPE				$	$	$	$	$	$
Gross rental value									
GRV - Residential	0.085130	250	3,468,352	295,261	0	295,261	295,261	1,641	296,902
GRV - Commercial	0.085130	13	231,810	19,734	0	19,734	19,734	0	19,734
Unimproved value									
UV - Rural	0.003664	338	794,245,008	2,910,114	0	2,910,114	2,910,114	(351)	2,909,763
UV - Mining	0.003664	0	0	0	0	0	0	0	0
Sub-total		**601**	**797,945,170**	**3,225,109**	**0**	**3,225,109**	**3,225,109**	**1,289**	**3,226,399**
	Minimun								
Minimum payment	**Payment $**								
Gross rental value									
GRV - Residential	660	124	236,734	81,840	0	81,840	81,840	0	81,840
GRV - Commercial	660	1	720	660	0	660	660	0	660
Unimproved value									
UV - Rural	660	72	8,746,542	47,520	0	47,520	47,520	0	47,520
UV - Mining	660	4	23,289	2,640	0	2,640	2,640	0	2,640
Sub-total		**201**	**9,007,285**	**132,660**	**0**	**132,660**	**132,660**	**0**	**132,660**
Amount from general rates						**3,357,769**			**3,359,059**
Ex-gratia rates						76,788			76,423
Total general rates						**3,434,557**			**3,435,482**

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

11 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Tambellup Pavilion	99	742,590	0	0	(27,187)	(54,919)	715,403	687,671	(4,277)	(34,200)
GROH Housing	100	597,917	0	0	0	(65,558)	597,917	532,359	547	(14,869)
Tambellup Depot Admin Building	101	0	0	550,000	0	(21,192)	0	528,808	0	(15,249)
		1,340,508	0	550,000	(27,187)	(141,669)	1,313,320	1,748,839	(3,731)	(64,318)
Total		**1,340,508**	**0**	**550,000**	**(27,187)**	**(141,669)**	**1,313,320**	**1,748,839**	**(3,731)**	**(64,318)**
Current borrowings		141,669					93,291			
Non-current borrowings		1,198,839					1,220,029			
		1,340,508					**1,313,320**			

All debenture repayments were financed by general purpose revenue.

New borrowings 2026-27

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	$	$				$	%	$	$	$
Tambellup Depot Admin Building	0	550,000	WATC	P & I	10	166,159	5.32	0	0	550,000
	0	**550,000**				**166,159**		**0**	**0**	**550,000**

KEY INFORMATION
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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2026
		$	$	$	$	$
Other liabilities						
Contract Liabilities		1,206,846	0	1,220,932	(467,671)	1,960,107
Total other liabilities		1,206,846	0	1,220,932	(467,671)	1,960,107
Employee Related Provisions						
Provision for annual leave		247,562	0	0	0	247,562
Provision for long service leave		136,897	0	0	0	136,897
Employment on-costs		52,051	0	0	0	52,051
Total Provisions		436,509	0	0	0	436,509
Total other current liabilities		**1,643,355**	**0**	**1,220,932**	**(467,671)**	**2,396,616**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

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 of 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 remeasurements 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue					
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2026	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$
Grants and subsidies										
Revenue - FAGS General Purpose	0	0	0	0	191,956	47,989	191,956	0	191,956	67,066
Revenue - FAGS Local Roads	0	0	0	0	86,407	21,601	86,407	0	86,407	34,097
Revenue - ESL Grant	0	0	0	0	56,730	14,182	56,730	0	56,730	32,365
Cl - Dfes Fire Mitigation 2025/26	16,393	0	0	16,393	33,985	11,328	33,985	0	33,985	0
Revenue - Encouraging Promising Practice - Slwa	0	0	0	0	5,000	1,664	5,000	0	5,000	0
Revenue - Technology And Digital Inclusion Slwa	0	0	0	0	5,000	1,664	5,000	0	5,000	0
Revenue - Direct Grant	0	0	0	0	237,756	237,756	237,756	0	237,756	257,410
	16,393	**0**	**0**	**16,393**	**616,834**	**336,184**	**616,834**	**0**	**616,834**	**390,938**
Contributions										
Revenue - Other Fire Prevention	0	0	0	0	5,000	1,664	5,000	0	5,000	0
Revenue - Other Recreation & Sport	0	0	0	0	21,500	7,164	21,500	0	21,500	753
	0	**0**	**0**	**0**	**26,500**	**8,828**	**26,500**	**0**	**26,500**	**753**
TOTALS	**16,393**	**0**	**0**	**16,393**	**643,334**	**345,012**	**643,334**	**0**	**643,334**	**391,691**

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2026	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$
Capital grants and subsidies										
Cl - Tieline Rd (Rg78)	0	168,000	0	168,000	420,000	140,000	420,000	0	420,000	0
Cl - Tambellup West Road (Rg74)	0	147,121	0	147,121	161,833	53,944	161,833	0	161,833	0
Cl - Tambellup West Road (Rg77)	0	168,000	0	168,000	420,000	140,000	420,000	0	420,000	0
Cl - Warrenup Rd (Rg79)	0	192,000	0	192,000	480,000	160,000	480,000	0	480,000	0
Cl - Beejenup Road - Gravel Resheeting (Rr38)	0	66,470	0	66,470	73,117	24,372	73,117	0	73,117	0
Cl - Warrenup Road - Construct To 7.0M (Rg76)	32,704	0	0	32,704	269,652	89,888	269,652	0	269,652	0
Cl - Tieline Road - Widen & Reseal To 7.0M (Rg75) 25/26 Project	0	0	0	0	39,067	13,020	39,067	0	39,067	0
Cl - Tambellup West Road - Repair Failures And Reseal (Rg74)	0	0	0	0	43,667	14,552	43,667	0	43,667	0
Cl - Blackspot Nardlah Road (Bs015)	0	0	0	0	2,994	2,994	2,994	0	2,994	0
Cl - R2R Warrenup Rd - (Rg79)	0	0	0	0	240,000	80,000	240,000	0	240,000	0
Cl - R2R Tieline Rd (Rg78)	0	0	0	0	210,000	70,000	210,000	0	210,000	0
Cl - R2R Tambellup West Road (Rg77)	0	0	0	0	210,000	70,000	210,000	0	210,000	0
Cl - 2023/24 Lrci Phase 3 Youth Centre	19,620	0	(19,620)	0	19,620	6,540	19,620	0	19,620	19,620
Cl - Broomehill-Kojonup Road - Culvert And Shoudler Widening (Rs001)	611,478	0	0	611,478	1,564,167	521,388	1,564,167	0	1,564,167	0
Cl - Pallinup Road - Construct & Seal (Rr36)	113,720	1,985	0	115,705	115,903	38,632	115,903	0	115,903	0
Cl - Tambellup Noongar Land Corporation - Youth Centre	15,000	0	(15,000)	0	15,000	5,000	15,000	0	15,000	15,000
Cl - Tambellup Youth Centre Upgrades (Lr301)	0	190,000	0	190,000	190,000	63,332	190,000	0	190,000	0
Cl - Tambellup Town Hall Roof (Lr401)	0	1,200	(1,200)	0	1,200	400	1,200	0	1,200	1,200
Cl - Tambellup Gordon River Reserve (Cap195)	0	133,080	(133,080)	0	133,080	44,360	133,080	0	133,080	133,080
Cl - Broomehill-Kojonup Road, Broomehill West (Rg67)	0	15,807	(15,807)	0	15,807	5,268	15,807	0	15,807	15,807
Cl - Flat Rocks Road (Lr405)	0	128,040	(128,040)	0	128,040	42,680	128,040	0	128,040	128,040
Cl - Lrcip3 - Tambellup Caravan Park - Park Infrastructure (Lr310)	0	0	0	0	44,691	14,896	44,691	0	44,691	0
Cl - Broomehill Rec Complex - Water Security Plan (Cap198)	0	0	0	0	22,800	7,600	22,800	0	22,800	0
Cl - Tambellup Oval - Upgrade Reticulation Controller, Wiring & Automate (Cap206)	0	0	0	0	102,113	34,036	102,113	0	102,113	0
Cl - India Street Dam - Fencing (Cap196)	0	0	0	0	634	208	634	0	634	0
Cl - Tambellup Town Trail (Cap219)	0	0	0	0	29,371	9,788	29,371	0	29,371	0
Cl - Tambellup Noongar Traill (Cap220)	0	9,230	0	9,230	27,000	9,000	27,000	0	27,000	0
	792,521	**1,220,932**	**(312,747)**	**1,700,707**	**4,979,756**	**1,661,898**	**4,979,756**	**0**	**4,979,756**	**312,747**
Capital contributions										
Cl - Tambellup Caravan Park Phase 2 (Lr309)	397,932	0	(154,925)	243,007	397,932	132,644	397,932	0	397,932	154,925
Cl - Tambellup Caravan Park Phase 2 (Cap224)	0	0	0	0	275,000	91,664	275,000	0	275,000	0
	397,932	**0**	**(154,925)**	**243,007**	**672,932**	**224,308**	**672,932**	**0**	**672,932**	**154,925**
TOTALS	**1,190,453**	**1,220,932**	**(467,671)**	**1,943,714**	**5,652,688**	**1,886,206**	**5,652,688**	**0**	**5,652,688**	**467,671**

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			$	$	$	$
Budget adoption						0
WISER Project - Broomehill Recreational Complex catchment sealing works	78/2026	Capital expenses		40,000		40,000
WISER Project - Maintenance and rehabilitation works at the former Water Corporation No. 1 Dam catchment	78/2026	Capital expenses			(40,000)	0
Adjustment of C/F Surplus Budgeted for 2026/2027		Opening surplus(deficit)				0
Decrease due to CESM vehicle being purchased	93/2026	Capital expenses		70,000		70,000
Increase due to CESM veichle being purchased	93/2026	Capital revenue			(70,000)	0
Decrease Member of Council	93/2026	Operating expenses		9,000		9,000
Decrease Tambellup Cemetery Project	93/2026	Operating expenses		5,000		14,000
Decrease Tambellup Primary School	93/2026	Operating expenses		8,269		22,269
Increase for CESM vehicle	93/2026	Operating expenses			(22,269)	0
Decrease TA Cemetery 5 year plan implementatior	92/2026	Capital expenses		9,000		9,000
Decrease TA Depot workshop	92/2026	Capital expenses		25,000		34,000
Increase TA Caravan Park	92/2026	Capital expenses			(34,000)	0
						0
				166,269	**(166,269)**	**0**