

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2017

TABLE OF CONTENTS

Statement of Financial Activity

- by Nature or Type

- by Reporting Program

Balance Sheet

Note 1 (a) Nature or Type Classifications

(b) Reporting Program Classifications (Function / Activity)

Note 2 Report on Significant Variances

Note 3 Graphical Representation

Note 4 Net Current Funding Position

Note 5 Cash and Investments

Note 6 Receivables

Note 7 Budget Amendments

Note 8 Grants and Contributions

Note 9 Cash Backed Reserves

Note 10 Profit/Loss on Disposal of Assets

Note 11 Operating Revenue and Expense

Note 12 Capital Disposals and Acquisitions

Note 13 Trust

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 30 June 2017

Note	Amended Budget 2016/17	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues						
	2,206,200	2,206,200	2,208,061.15	1,861	0.1%	
	3,167,100	3,167,100	3,925,682.10	758,582	19.3%	▲
10	11,500	11,500	12,601.85	1,102	8.7%	
	288,800	288,800	309,394.19	20,594	6.7%	
	0	0	0.00	0		
	67,700	67,700	67,506.66	(193)	(0.3%)	
	83,000	83,000	80,459.13	(2,541)	(3.2%)	
Total	5,824,300	5,824,300	6,603,705.08	779,405		
Operating Expense						
	(1,948,100)	(1,948,100)	(1,906,913.65)	41,186	2.2%	
	(2,566,600)	(2,566,600)	(2,268,860.96)	297,739	13.1%	▼
	(178,900)	(178,900)	(159,447.01)	19,453	12.2%	▼
	(1,042,600)	(1,042,600)	(1,018,418.37)	24,182	2.4%	
	(11,200)	(11,200)	(11,110.17)	90	0.8%	
	(162,800)	(162,800)	(158,327.07)	4,473	2.8%	
10	(95,100)	(95,100)	(122,324.71)	(27,225)	(22.3%)	▲
	(89,000)	(89,000)	(85,962.68)	3,037	3.5%	
Total	(6,094,300)	(6,094,300)	(5,731,364.62)	362,935		
Funding Balance Adjustment						
	1,042,600	1,042,600	1,018,418.37	(24,182)	(2.4%)	
10	83,600	83,600	109,722.86	26,123	23.8%	▲
	0	0	0.00	0		
Net Operating	856,200	856,200	2,000,481.69	1,144,282		
Capital Revenues						
8	3,791,700	3,791,700	2,710,860.00	(1,080,840)	(39.9%)	▼
10	983,300	983,300	1,170,830.72	187,531	16.0%	▲
	1,200,000	1,200,000	1,150,000.00	(50,000)	(4.3%)	
	0	0	0.00	0		
	0	0	0.00	0		
9	1,513,100	1,513,100	1,158,590.00	(354,510)	(30.6%)	▼
Total	7,488,100	7,488,100	6,190,280.72	(1,297,819)		
Capital Expenses						
	0	0	0.00	0		
12	(4,333,500)	(4,333,500)	(3,169,547.24)	1,163,953	36.7%	▼
12	(1,560,500)	(1,560,500)	(1,699,966.84)	(139,467)	(8.2%)	
12	0	0	0.00	0		
12	(2,398,800)	(2,398,800)	(2,141,846.68)	256,953	12.0%	▼
12	(309,500)	(309,500)	(47,081.10)	262,419	557.4%	▼
	(52,000)	(52,000)	(51,977.02)	23	0.0%	
	(50,000)	(50,000)	0.00	50,000	100.0%	▼
9	(879,800)	(879,800)	(883,771.00)	(3,971)	(0.4%)	
Total	(9,584,100)	(9,584,100)	(7,994,189.88)	1,589,910		
Net Capital	(2,096,000)	(2,096,000)	(1,803,909.16)	292,091		
Total Net Operating + Capital	(1,239,800)	(1,239,800)	196,572.53	1,436,373		
Opening Funding Surplus(Deficit)	1,239,800	1,239,800	1,239,849.12	49	0.0%	
4	0	0	1,436,421.65	1,436,422		

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 30 June 2017

	Note	Amended Budget 2016/17	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues							
Governance		33,600	33,600	38,591.14	4,991	12.93%	
General Purpose Funding		4,082,100	4,082,100	5,016,876.40	934,776	18.63%	▲
Law, Order and Public Safety		101,000	101,000	106,288.44	5,288	4.98%	
Health		1,100	1,100	1,406.91	307	21.81%	
Education and Welfare		55,300	55,300	70,100.93	14,801	21.11%	▲
Housing		54,100	54,100	45,010.20	(9,090)	(20.19%)	
Community Amenities		76,700	76,700	75,775.07	(925)	(1.22%)	
Recreation and Culture		1,731,100	1,731,100	1,067,478.61	(663,621)	(62.17%)	▼
Transport		3,307,300	3,307,300	2,691,435.67	(615,864)	(22.88%)	▼
Economic Services		66,200	66,200	44,295.14	(21,905)	(49.45%)	▼
Other Property and Services		107,500	107,500	157,306.57	49,807	31.66%	▲
Total		9,616,000	9,616,000	9,314,565.08	(301,435)		
Operating Expense							
Governance		(749,000)	(749,000)	(565,056.83)	183,943	32.55%	▼
General Purpose Funding		(269,400)	(269,400)	(260,254.24)	9,146	3.51%	
Law, Order and Public Safety		(229,100)	(229,100)	(208,195.21)	20,905	10.04%	▼
Health		(60,300)	(60,300)	(53,100.19)	7,200	13.56%	
Education and Welfare		(71,600)	(71,600)	(76,736.52)	(5,137)	(6.69%)	
Housing		(110,600)	(110,600)	(100,202.39)	10,398	10.38%	
Community Amenities		(432,800)	(432,800)	(389,605.32)	43,195	11.09%	▼
Recreation and Culture		(832,700)	(832,700)	(785,815.63)	46,884	5.97%	
Transport		(3,053,300)	(3,053,300)	(3,030,298.05)	23,002	0.76%	
Economic Services		(224,500)	(224,500)	(204,804.20)	19,696	9.62%	
Other Property and Services		(61,000)	(61,000)	(57,296.04)	3,704	6.46%	
Total		(6,094,300)	(6,094,300)	(5,731,364.62)	362,935		
Funding Balance Adjustment							
Add back Depreciation		1,042,600	1,042,600	1,018,418.37	(24,182)	(2.37%)	
(Profit)/Loss on Asset Disposal	10	83,600	83,600	109,722.86	26,123	23.81%	▲
Net Operating		4,647,900	4,647,900	4,711,341.69	63,442		
Capital Revenues							
Proceeds from Disposal of Assets	10	983,300	983,300	1,170,830.72	187,531	16.02%	▲
Proceeds from New Debentures		1,200,000	1,200,000	1,150,000.00	(50,000)	(4.35%)	
Proceeds from Advances		0	0	0.00	0		
Self-Supporting Loan Principal		0	0	0.00	0		
Transfer from Reserves	9	1,513,100	1,513,100	1,158,590.00	(354,510)	(30.60%)	▼
Total		3,696,400	3,696,400	3,479,420.72	(216,979)		
Capital Expenses							
Land Held for Resale		0	0	0.00	0		
Land and Buildings	12	(4,333,500)	(4,333,500)	(3,169,547.24)	1,163,953	36.72%	▼
Plant and Equipment	12	(1,560,500)	(1,560,500)	(1,699,966.84)	(139,467)	(8.20%)	
Furniture and Equipment	12	0	0	0.00	0		
Infrastructure Assets - Roads	12	(2,398,800)	(2,398,800)	(2,141,846.68)	256,953	12.00%	▼
Infrastructure Assets - Other	12	(309,500)	(309,500)	(47,081.10)	262,419	557.38%	▼
Repayment of Debentures		(52,000)	(52,000)	(51,977.02)	23	0.04%	
Payment of Self-Supporting Loan		(50,000)	(50,000)	0.00	50,000	100.00%	▼
Transfer to Reserves	9	(879,800)	(879,800)	(883,771.00)	(3,971)	(0.45%)	
Total		(9,584,100)	(9,584,100)	(7,994,189.88)	1,589,910		
Net Capital		(5,887,700)	(5,887,700)	(4,514,769.16)	1,372,931		
Total Net Operating + Capital		(1,239,800)	(1,239,800)	196,572.53	1,436,373		
Opening Funding Surplus(Deficit)		1,239,800	1,239,800	1,239,849.12	49	0.00%	
Closing Funding Surplus(Deficit)	4	0	0	1,436,421.65	1,436,422		

SHIRE OF BROOMEHILL-TAMBELLUP
BALANCE SHEET
For the Period Ended 30 June 2017

	Actual 2016/17	C/fwd 1 July 2016
CURRENT ASSETS		
Cash	2,204,025.40	2,206,941.54
Receivables	397,822.08	574,500.14
Inventories - Stock on Hand	28,486.46	17,813.56
TOTAL CURRENT ASSETS	2,630,333.94	2,799,255.24
CURRENT LIABILITIES		
Creditors and Provisions	635,899.98	726,574.81
Borrowings	0.00	51,977.02
TOTAL CURRENT LIABILITIES	635,899.98	778,551.83
NET CURRENT ASSETS	1,994,433.96	2,020,703.41
NON-CURRENT ASSETS		
Receivables	40,144.09	40,144.09
Inventories - Land Held for Resale	240,000.00	240,000.00
Financial Assets	175,864.74	175,864.74
Property, Plant and Equipment	16,670,555.82	13,505,244.99
Infrastructure Assets	112,763,195.99	111,169,036.91
TOTAL NON-CURRENT ASSETS	129,889,760.64	125,130,290.73
NON-CURRENT LIABILITIES		
Creditors and Provisions	37,053.50	37,053.50
Borrowings	1,302,007.22	152,007.22
TOTAL NON-CURRENT LIABILITIES	1,339,060.72	189,060.72
NET ASSETS	130,545,133.88	126,961,933.42
EQUITY		
Accumulated Surplus	31,910,831.14	28,052,811.68
Reserves - Asset Revaluation	97,642,207.32	97,642,207.32
Reserves - Cash Backed	992,095.42	1,266,914.42
TOTAL EQUITY	130,545,133.88	126,961,933.42

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

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, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as 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 30 June 2017

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, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

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 30 June 2017

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 30 June 2017

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 30 June 2017

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 2016/17 year is \$10,000 or 10% whichever is the greater.

	Variance	
	Timing	Permanent
OPERATING REVENUES		
General Purpose Funding		
The WA Local Government Grants Commission made an advance payment of 2017/18 Financial Assistance Grants in June 2016. The total advance payment was \$938,541. This funding is required to be recognised as revenue in the year it is received.		■
Education & Welfare		
The Shire acts as the banker of grant funding for A Smart Start Great Southern, and from this funding two co-ordinators are employed to deliver programs. Recoups are made from the Trust Fund to recover costs incurred, which has been higher than originally budgeted.		■
Recreation & Culture		
Grant funding for the Tambellup Pavilion construction is paid when agreed construction and financial milestones are met. The balance of funding from Dept Sport & Recreation CSRFF and the National Stronger Regions Fund has been carried over into the 17/18 budget to reflect when the funding will be received.		■
Transport		
A final recoup for June expenditure to complete the WANDRRA AGRN696 storm damage is yet to be submitted. As is final recoups on a couple of Regional Road Group projects	■	
Economic Services		
Revenue from the sale of water from the standpipes has been lower than anticipated, this can be attributed to increased rainfall over summer.		■
Other Property & Services		
An increase in revenue in Private Works resulting from resource sharing arrangements with other Councils to assist with completion of road construction projects.		■
OPERATING EXPENSES		
Governance		
Grant funding from the Amalgamation process is being held for consolidation of the two Town Planning Schemes. No expenditure has been incurred so far in 2016/17. This will be carried over into the 2017/18 budget.		■
Funding received in 2011/12 from the Dept Local Government for preparation of the Strategic Community Plan (SCP) was not fully expended and Council still holds a balance of \$11,400. These funds will be utilised on the review of SCP which will be undertaken early in 2017/18. This will be carried over into the 2017/18 budget.		■
Resources were allocated towards updating the Asset Management Plan and Long Term Financial Plan, which have not been fully expended. These amounts will be carried over into the 2017/18 budget to ensure these plans are updated and relevant.		■
Depreciation allocated to furniture and equipment is significantly reduced which is the result of the revaluation of this asset class at 30 June 2016.		■

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 30 June 2017

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.

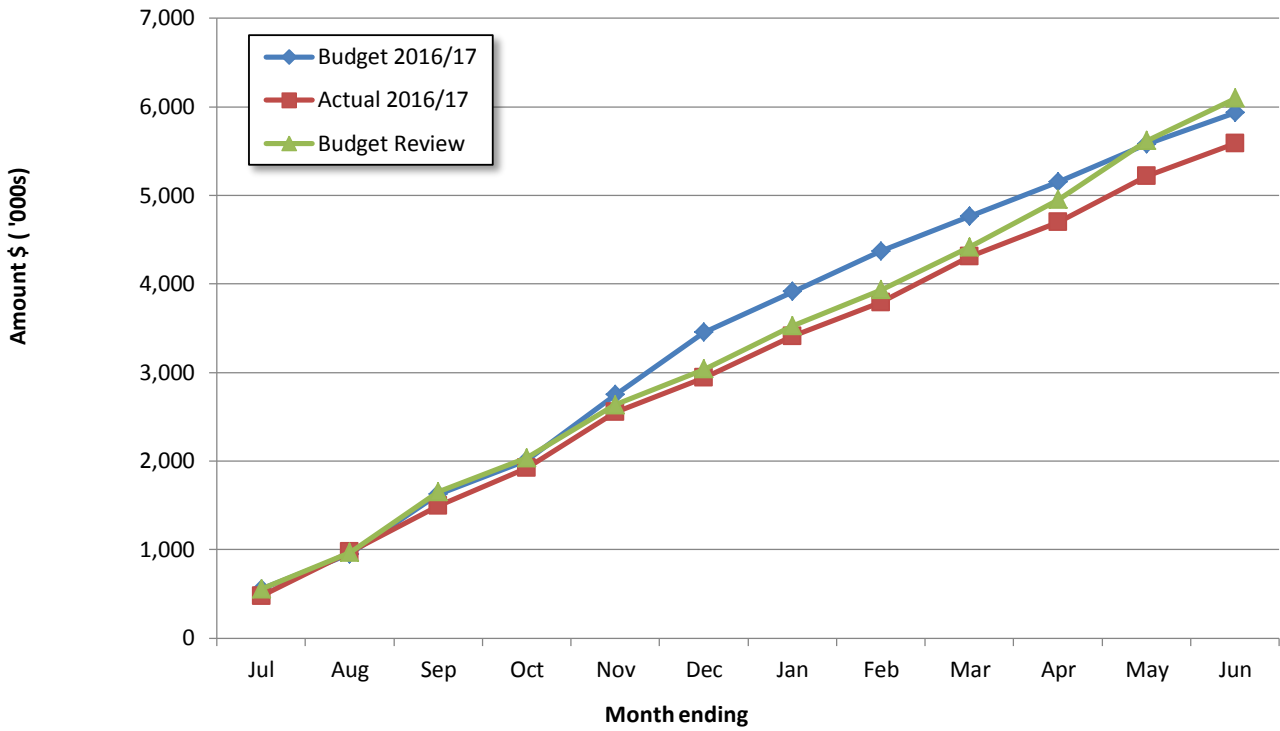
The material variance adopted by Council for the 2016/17 year is \$10,000 or 10% whichever is the greater.

	Variance	
	Timing	Permanent
Law, Order & Public Safety		
Expenditure under the 'Fire Prevention' program has not been as high as anticipated.		■
Community Amenities		
Expenditure under this heading has not been as high as anticipated to date, and relates to the timing of receipt of invoices for the refuse collection and transfer station management.		■
Provision was made in the budget to amalgamate the land parcels that make up the Broomehill rubbish tip site. This will be carried over into the 2017/18 budget		■
Economic Services		
Water usage from the standpipes has not been as high as anticipated, due to the heavier than usual rainfall over the summer period.		■
Building maintenance planned for the Community Bank is complete but the invoice has not yet been received.	■	
CAPITAL REVENUE		
Proceeds from Disposal of Assets		
A number of light vehicles were traded late in the year to take advantage of the licensing and stamp duty exemptions that were available to local government, in anticipation of this exemption being removed on 1 July. Net changeovers have not exceeded budget allocations.		■
Transfers from Reserves		
Funds were not required from the Townscape Reserve, this project has been carried over into the 2017/18 budget and the reserve will be used for this purpose.		■
CAPITAL EXPENDITURE		
Land and Buildings		
The construction of the Tambellup Pavilion and bowling green was not complete by 30 June and the balance has been carried over in to the 2017/18 budget.		■
Infrastructure - Roads		
Resheeting on Beejenup Road (funded by Commodity Routes) was not complete at 30 June. This has been carried over into the 2017/18 budget.		■
Footpath works were budgeted for Taylor St and Journal St which did not commence during the year.		■
Payment of Self Supporting Loan		
Provision was made to raise a Self Supporting Loan for the Tambellup St John Ambulance Sub-Centre which was to assist with construction of their new building. The loan funds have not been required and the loan wasn't raised.		■

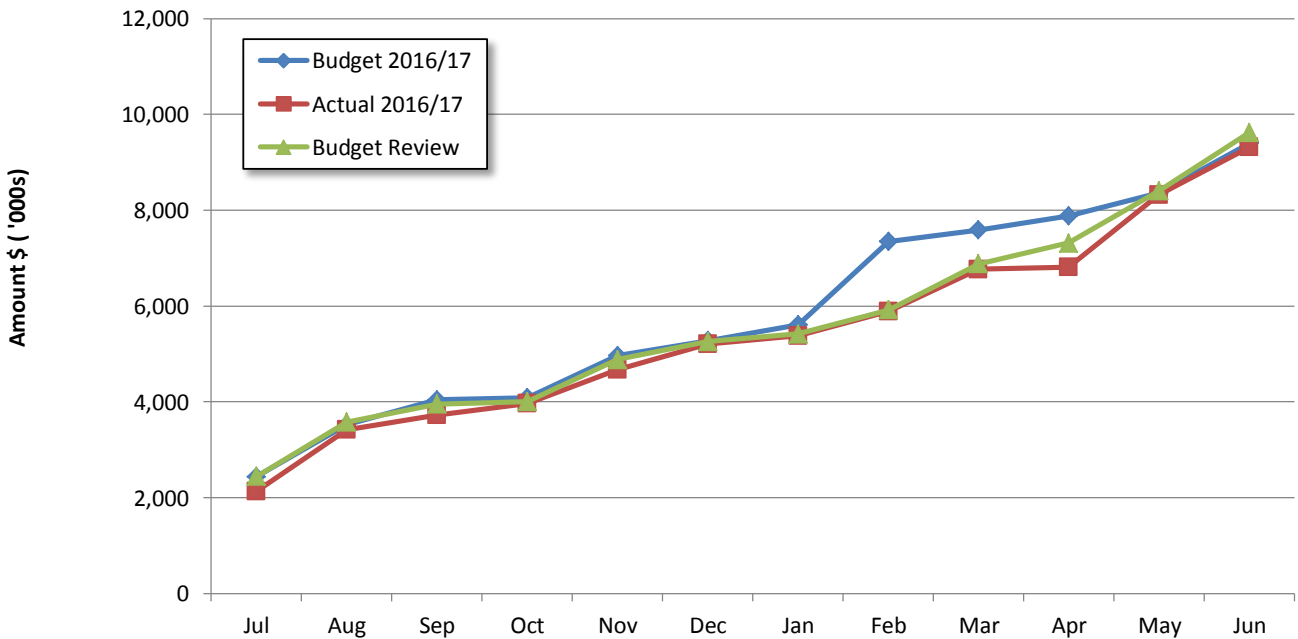
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

3: Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



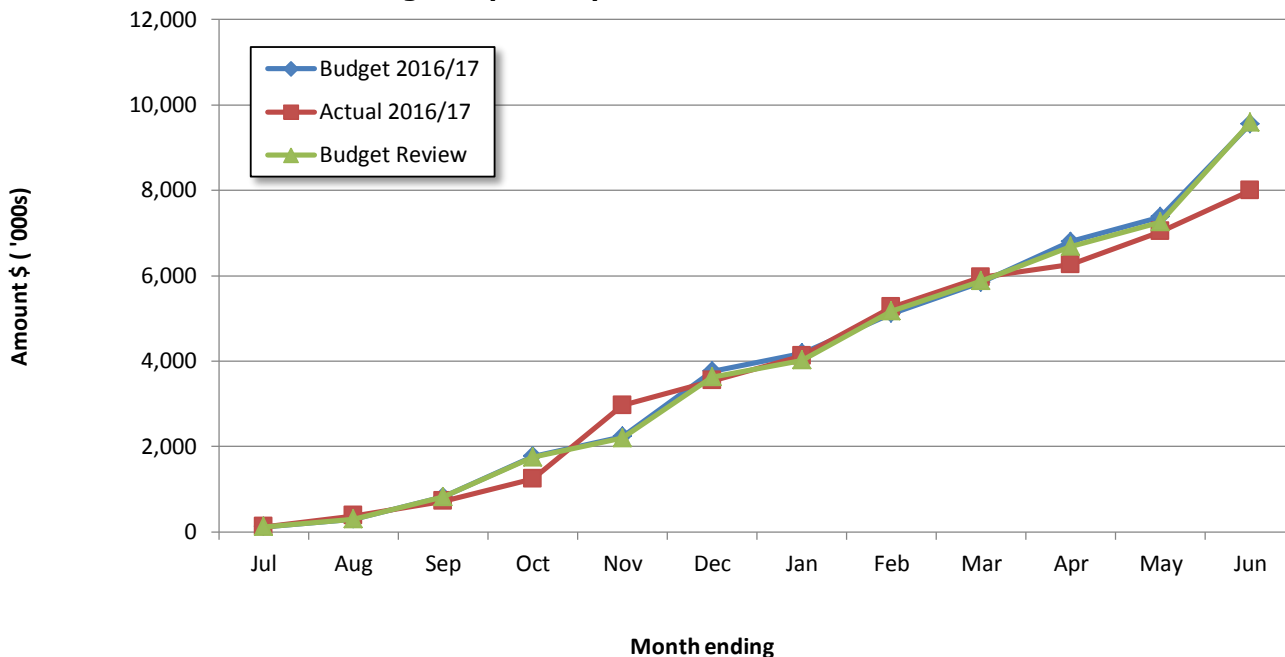
Budget Operating Revenues -v- Actual



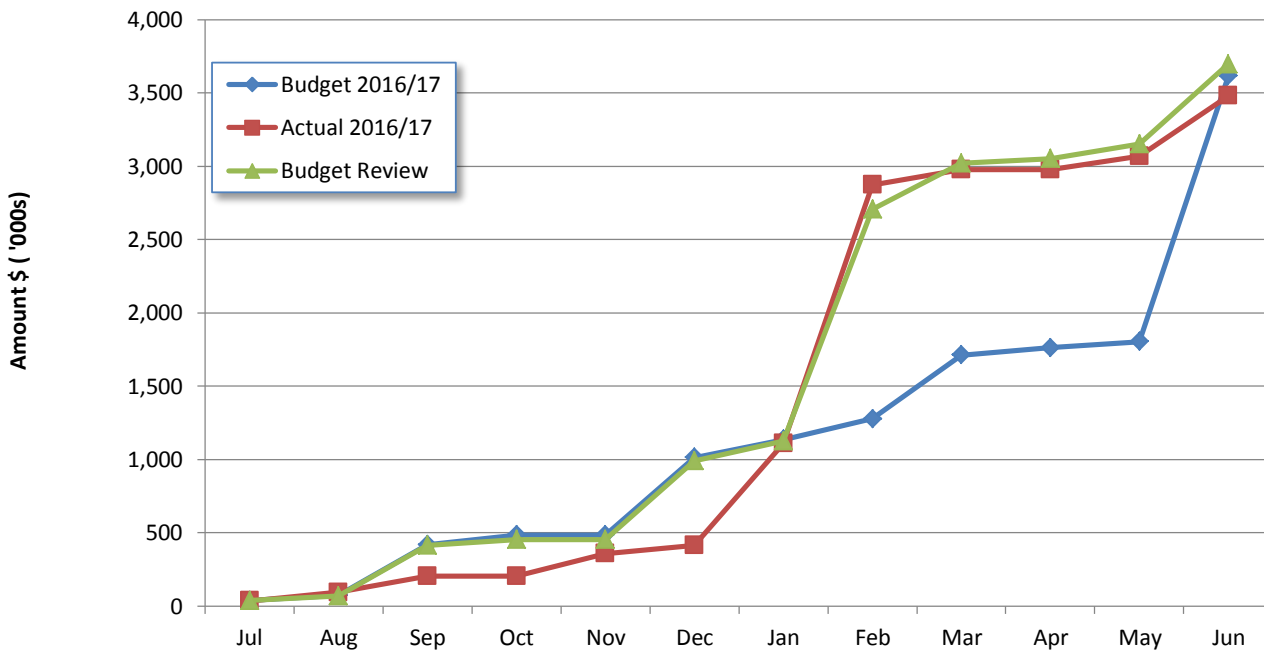
**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017**

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 30 June 2017

4: NET CURRENT FUNDING POSTION

	Note	Actual 2016/17	C/fwd 1 July 2016
		\$	\$
Current Assets			
Cash Unrestricted		1,015,357.59	(91,288.07)
Cash Restricted - Unspent Grants	8	196,572.39	1,031,315.19
Cash Restricted - Reserves	9	992,095.42	1,266,914.42
Receivables - Rates and Rubbish	6	216,049.58	191,666.15
Receivables - Other	6	78,405.04	30,606.52
Inventories		28,486.46	17,813.56
Accruals and Provisions		578.39	306,058.15
		2,527,544.87	2,753,085.92
Less: Current Liabilities			
Payables		(149,209.71)	(230,071.07)
Net GST & PAYG		50,181.91	46,169.32
Accruals and Provisions		0.00	(62,420.63)
		(99,027.80)	(246,322.38)
Less: Cash Restricted - Reserves	9	(992,095.42)	(1,266,914.42)
Net Current Funding Position		1,436,421.65	1,239,849.12

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

5: CASH AND INVESTMENTS

	Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Fund	133 904 987		1,013,857.59	196,572.39		1,210,429.98	Bendigo	
Trust Fund	133 905 067				318,850.24	318,850.24	Bendigo	
Cash on Hand			1,500.00			1,500.00		On Hand
(b) Term Deposits								
Reserve Funds	2117689	2.35%		992,095.42		992,095.42	Bendigo	29/09/2017
Total			1,015,357.59	1,188,667.81	318,850.24	2,522,875.64		

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 30 June 2017**

6: RECEIVABLES

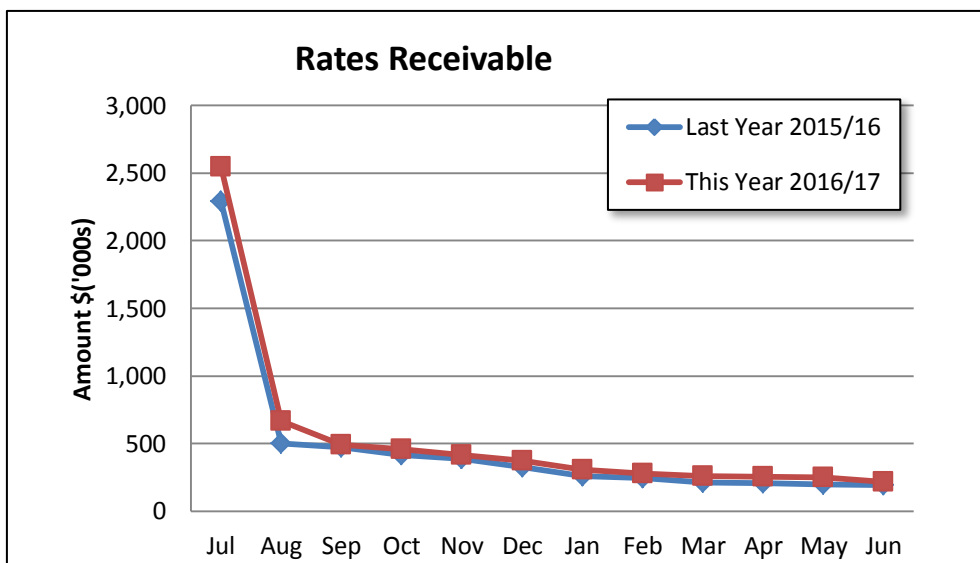
Rates & Rubbish

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

	Actual 2016/17	c/fwd 1 July 2016
	\$	\$
Opening Arrears Previous Years	191,666.15	203,674.82
Rates Levied this year	2,358,073.39	2,245,338.99
<u>Less</u> Collections to date	(2,333,689.96)	(2,257,347.66)
Equals Current Outstanding	216,049.58	191,666.15
Net Rates Collectable	216,049.58	191,666.15
% Collected	91.53%	92.17%

Net Rates Collectable

% Collected

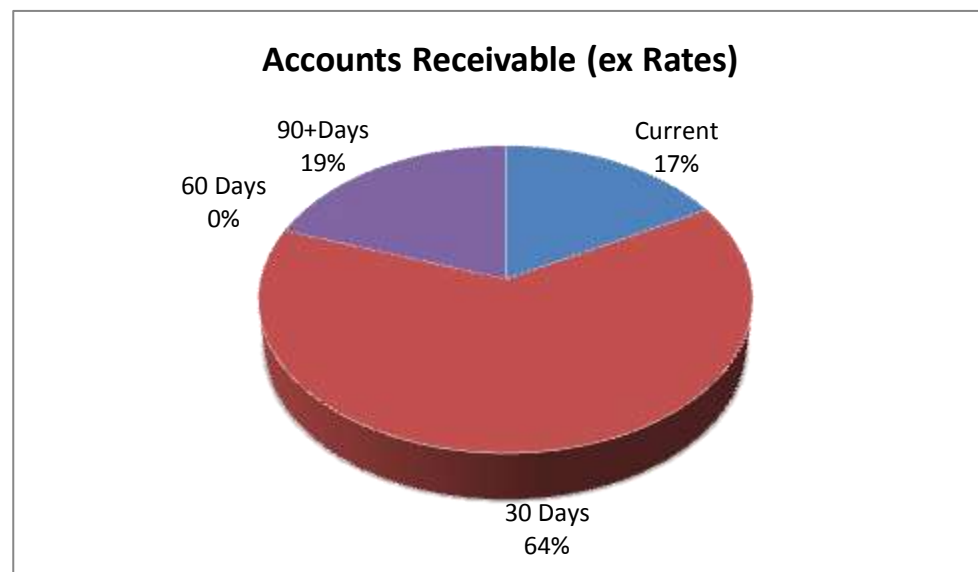


Comments/Notes - Receivables Rates and Rubbish

Accounts Receivable

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	2,961.02	53,009.88	-	16,303.46
Pensioner Rebates	399.88			
Emergency Services Levy	10,730.80			
	14,091.70	53,009.88	-	16,303.46
		Total Outstanding		83,405.04

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

30 Days - WANDRRA AGRN743 Claim 1 was submitted in May for recoup and has not yet been received.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

7: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

GL Account Code	Description	Council Res	Classification	Increase in Available Cash	Decrease in Available Cash	Balance
	Balanced Budget Adopted - 14 July 2016	150701				0
CAP103	Dirpose Park - soft fall under junior playground	161104	Capital Expenses	25,000		25,000
CAP122	Holland Park - fixed shade structure	161104	Capital Expenses		(25,000)	0
	Budget Review at 31 Jan 17 - adopted 16 February 2017					
03002.73	Rates - Ex Gratia	170206	Operating Revenue	1,600		1,600
03005.70	Disount - Rates	170206	Operating Expenses		(5,000)	(3,400)
03011.83	Admin Fee - Instalments	170206	Operating Revenue	400		(3,000)
03229.71	FAGS - General Purpose	170206	Operating Revenue	6,000		3,000
03230.71	FAGS - Local Roads	170206	Operating Revenue		(7,400)	(4,400)
04001.73	Members of Council - contributions	170206	Operating Revenue		(5,000)	(9,400)
04101.60	Members of Council - insurances	170206	Operating Expenses		(600)	(10,000)
04201.74	Admin General - reimbursements	170206	Operating Revenue	3,500		(6,500)
04202.74	Admin General (no GST) - reimbursements	170206	Operating Revenue	3,000		(3,500)
05021.74	Other Fire Prevention - reimbursements	170206	Operating Revenue	2,500		(1,000)
05103.13	ESL Grant Clothing & Access - minor equipment	170206	Operating Expenses		(2,300)	(3,300)
05121.16	Other Fire Prevention - contract services	170206	Operating Expenses		(2,500)	(5,800)
05121.60	Other Fire Prevention - insurances	170206	Operating Expenses	2,300		(3,500)
05301.16	Animal Control - contract services	170206	Operating Expenses		(5,000)	(8,500)
09120.15	Housing 18 Ivy Street - repairs & maintenance	170206	Operating Expenses		(1,200)	(9,700)
09122.01	Housing 1 Janus Street - salaries & wages	170206	Operating Expenses		(2,500)	(12,200)
09122.15	Housing 1 Janus Street - repairs & maintenance	170206	Operating Expenses		(6,000)	(18,200)
09122.98	Housing 1 Janus Street - plant operation costs	170206	Operating Expenses		(2,000)	(20,200)
09122.99	Housing 1 Janus Street - public works overheads	170206	Operating Expenses		(2,500)	(22,700)
09300.10	Staff Housing Allocation	170206	Operating Expenses	14,200		(8,500)
09126.15	Lavieville Lodge - repairs & maintenance	170206	Operating Expenses		(900)	(9,400)
11007.71	Tambellup Pavilion - grants operating	170206	Operating Revenue	5,000		(4,400)
11080.16	Tambellup Hall - contract services	170206	Operating Expenses		(2,300)	(6,700)
11241.16	Tambellup Pavilion - contract services	170206	Operating Expenses		(5,000)	(11,700)
11241.60	Tambellup Pavilion - insurances	170206	Operating Expenses		(2,000)	(13,700)
11241.65	Tambellup Pavilion - electricity & gas	170206	Operating Expenses	3,500		(10,200)
11152.72	Other Recreation & Sport - grants non-operating	170206	Capital Revenue	13,500		3,300
11271.10	Staff Housing Allocation	170206	Operating Expenses		(1,200)	2,100
11526.15	Broomehill Museum - repairs & maintenance	170206	Operating Expenses	2,000		4,100

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

7: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

GL Account Code	Description	Council Res	Classification	Increase in Available Cash	Decrease in Available Cash	Balance
12004.72	Regional Road Group - grants non-operating	170206	Capital Revenue	50,500		54,600
12157.72	Other Road Maintenance - grants non-operating	170206	Capital Revenue	89,000		143,600
12226.01	Road Maintenance - salaries & wages	170206	Operating Expenses		(51,400)	92,200
12226.16	Road Maintenance - contract services	170206	Operating Expenses		(20,000)	72,200
12226.25	Road Maintenance - road materials	170206	Operating Expenses	20,000		92,200
12226.98	Road Maintenance - plant operation costs	170206	Operating Expenses		(34,800)	57,400
12226.99	Road Maintenance - public works overheads	170206	Operating Expenses		(51,400)	6,000
12250.16	Other Road Maintenance - contract services	170206	Operating Expenses	25,000		31,000
12255.15	Broomehill Depot - repairs & maintenance	170206	Operating Expenses		(4,000)	27,000
12259.10	Staff Housing Allocation	170206	Operating Expenses		(13,000)	14,000
13302.83	Construction Training Fund Levy - fees & charges	170206	Operating Revenue	7,000		21,000
13303.83	Building Services Levy - fees & charges	170206	Operating Revenue	3,000		24,000
13377.59	Construction Training Fund Levy - sundry expenses	170206	Operating Expenses		(7,000)	17,000
13378.59	Building Services Levy - sundry expenses	170206	Operating Expenses		(3,000)	14,000
14001.83	Private Works - fees & charges	170206	Operating Revenue	40,000		54,000
14051.01	Private Works - salaries & wages	170206	Operating Expenses		(10,000)	44,000
14051.16	Private Works - contract services	170206	Operating Expenses		(4,000)	40,000
14051.98	Private Works - plant operation costs	170206	Operating Expenses		(10,000)	30,000
14051.99	Private Works - public works overheads	170206	Operating Expenses		(10,000)	20,000
14100.74	Public Works Overheads - reimbursements	170206	Operating Revenue	3,000		23,000
CAP115	Tamb Admin Building - seal rear carpark	170206	Capital Expenses	10,000		33,000
CAP116	Tamb Admin Building - shade in staff carpark	170206	Capital Expenses		(10,000)	23,000
CAP117	Bhill Archive Repository - replace airconditioners	170206	Capital Expenses		(2,000)	21,000
04351	Plant Replacement - purchase admin vehicles	170206	Capital Expenses		(32,000)	(11,000)
04251	Plant Replacement - trade admin vehicles	170206	Capital Revenue	31,000		20,000
CAP126	Housing 18 Ivy Street - fencing back yard	170206	Capital Expenses		(5,000)	15,000
CAP49	Tamb Hall - repair roof, upgrade ablutions	170206	Capital Expenses	50,000		65,000
CAP9	Tamb Pavilion - redevelopment	170206	Capital Expenses		(50,000)	15,000
CAP121	Bhill Oval Dam (Bignells) - install pump	170206	Capital Expenses		(8,000)	7,000
12300	Tamb Depot - washdown bay	170206	Capital Expenses		(87,000)	(80,000)
12300	Plant Replacement - purchases	170206	Capital Expenses		(49,300)	(129,300)
12161	Plant Replacement - trades	170206	Capital Revenue	83,300		(46,000)
CR6	Beejenup Road - widen & resheet	170206	Capital Expenses		(34,000)	(80,000)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

7: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

GL Account Code	Description	Council Res	Classification	Increase in Available Cash	Decrease in Available Cash	Balance
RR18	Tieline North Road - widen & resheet	170206	Capital Expenses		(700)	(80,700)
RR19	Flat Rocks Road - reseal	170206	Capital Expenses	199,800		119,100
CAP125	Bhill Caravan Park - reticulation	170206	Capital Expenses	8,000		127,100
	Plant Reserve - transfer from	170206	Capital Revenue		(33,000)	94,100
	Tamb Rec Ground & Pavilion Reserve	170206	Capital Expenses		(25,000)	69,100
	Surplus / (Deficit) 1 July 2016	170206	Opening Surplus(Deficit)		(69,100)	0
Closing Funding Surplus (Deficit)				702,100	(702,100)	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

8: GRANTS AND CONTRIBUTIONS

Program/Provider	Purpose	c/fwd 1 July 2016	Received 2016/17	Expended 2016/17	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	10,325.87	0.00	0.00	10,325.87
Lotterywest	Generator for Tamb Admin Building	0.00	10,600.00	(10,600.00)	0.00
RECREATION & CULTURE					
Country Local Govt Fund 2012/13	Tambellup Pavillion & Bowling Green	308,077.71	0.00	(308,077.71)	0.00
Great Southern Development Commission	Tambellup Pavillion & Bowling Green	200,000.00	0.00	(200,000.00)	0.00
Dept Infrastructure & Regional Development	National Stronger Regions Fund - Tambellup Pavilion	0.00	475,000.00	(475,000.00)	0.00
Dept Sport & Recreation	CSRFF - Tambellup Pavilion & Bowling Green	0.00	525,000.00	(525,000.00)	0.00
Dept Sport & Recreation	Kidsport Program	6,029.00	0.00	(4,875.00)	1,154.00
Co-operative Bulk Handling	Solar pump - Bhill Complex Dam	0.00	13,500.00	(13,500.00)	0.00
Stronger Communities Program	Holland Park shade structure	0.00	15,000.00	(15,000.00)	0.00
TRANSPORT					
WA Local Govt Grants Commission	Bridge Funding	309,333.00	0.00	(298,246.00)	11,087.00
Dept Infrastructure & Regional Development	Roads to Recovery Funding 2015/16	108,044.09	0.00	(108,044.09)	0.00
Dept Infrastructure & Regional Development	Roads to Recovery Funding 2016/17	0.00	508,300.00	(410,800.00)	97,500.00
Main Roads WA	Commodity Route Funding 2015/16	38,000.00	38,000.00	(76,000.00)	0.00
Main Roads WA	Regional Road Group Funding 2015/16 (carry over)	0.00	50,486.00	(50,486.00)	0.00
Main Roads WA	Regional Road Group Funding 2016/17	0.00	659,974.00	(659,974.00)	0.00
Main Roads WA	Commodity Route Funding 2016/17	0.00	390,000.00	(390,000.00)	0.00
WA Country Health Service	Kerbing Reinstatement Project - Bhill & Tamb	0.00	25,000.00	0.00	25,000.00
TOTALS		1,031,315.19	2,710,860.00	(3,545,602.80)	196,572.39

Comments - Grants and ContributionsCountry Local Government Fund 2012/13

Council had previously allocated portion of this funding towards building improvements at both the Broomehill and Tambellup Town Halls, and for installation of solar energy on the Broomehill Admin Building. These projects are now complete, and Council resolved at the August 2016 meeting to reallocate the unspent funding to the Tambellup Pavilion.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

9: CASH BACKED RESERVES

	YTD Actual 2016/17	Amended Budget 2016/17
(a) Leave Reserve		
<i>To be used to meet the Councils Long Service Leave liability for its employees.</i>		
Opening Balance	105,788.86	105,800
Amount Set Aside / Transfer to Reserve	35,000.00	35,000
Amount Used / Transfer from Reserve	(38,590.00)	(80,900)
Interest Received	2,616.88	2,000
	104,815.74	61,900
(b) Plant Reserve		
<i>To be used to assist with purchase of major plant items.</i>		
Opening Balance	47,451.48	47,500
Amount Set Aside / Transfer to Reserve	550,000.00	550,000
Amount Used / Transfer from Reserve	(515,200.00)	(546,000)
Interest Received	6,035.58	4,000
	88,287.06	55,500
(c) Building Reserve		
<i>To be used to finance replacement of Council buildings, and costs associated with subdivision and development of land.</i>		
Opening Balance	360,117.79	424,400
Amount Set Aside / Transfer to Reserve	100,000.00	100,000
Amount Used / Transfer from Reserve	(350,000.00)	(389,400)
Interest Received	6,142.36	9,000
	116,260.15	144,000
(d) Computer Reserve		
<i>To be used for the replacement or upgrade of computer hardware and software.</i>		
Opening Balance	37,401.77	37,400
Amount Set Aside / Transfer to Reserve	10,000.00	10,000
Amount Used / Transfer from Reserve	0.00	0
Interest Received	1,011.51	600
	48,413.28	48,000
(e) Tambellup Recreation Ground & Pavilion Reserve		
<i>To be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.</i>		
Opening Balance	265,711.10	265,700
Amount Set Aside/Transfer to Reserve	25,000.00	25,000
Amount Used/Transfer from Reserve	(254,800.00)	(254,800)
Interest Received	3,563.51	6,000
	39,474.61	41,900
(f) Broomehill Recreation Complex Reserve		
<i>To be used for works at the Broomehill Recreation Complex in agreeance with the Management Committee of the Broomehill Recreation Complex Inc.</i>		
Opening Balance	55,283.28	55,100
Amount Set Aside/Transfer to Reserve	8,600.00	8,600
Amount Used/Transfer from Reserve	0.00	(7,000)
Interest Received	1,410.13	1,500
	65,293.41	58,200

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

9: CASH BACKED RESERVES

	YTD Actual 2016/17	Amended Budget 2016/17
(g) Building Maintenance Reserve		
<i>To be used to fund building maintenance requirements for all Council owned buildings</i>		
Opening Balance	52,672.08	52,700
Amount Set Aside/Transfer to Reserve	0.00	0
Amount Used/Transfer from Reserve	0.00	(35,000)
Interest Received	1,232.69	1,200
	53,904.77	18,900
(h) Sandalwood Villas Reserve		
<i>To be utilised towards maintenance of the 6 units at Sandalwood Villas</i>		
Opening Balance	47,649.78	48,700
Amount Set Aside/Transfer to Reserve	10,000.00	10,000
Amount Used/Transfer from Reserve	0.00	0
Interest Received	1,115.17	900
	58,764.95	59,600
(i) Broomehill Synthetic Bowling Green Replacement Reserve		
<i>To be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.</i>		
Opening Balance	36,239.78	36,200
Amount Set Aside/Transfer to Reserve	8,600.00	8,600
Amount Used/Transfer from Reserve	0.00	0
Interest Received	965.02	700
	45,804.80	45,500
(j) Refuse Sites Post Closure Management Reserve		
<i>To meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.</i>		
Opening Balance	10,245.16	10,200
Amount Set Aside/Transfer to Reserve	5,000.00	5,000
Amount Used/Transfer from Reserve	0.00	0
Interest Received	307.57	200
	15,552.73	15,400
(k) Lavieville Lodge Reserve		
<i>To be utilised towards maintenance of the 4 units at Lavieville Lodge</i>		
Opening Balance	45,913.00	45,900
Amount Set Aside/Transfer to Reserve	0.00	0
Amount Used/Transfer from Reserve	0.00	0
Interest Received	1,073.99	500
	46,986.99	46,400

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

9: CASH BACKED RESERVES**(I) Townscape Plan Implementation Reserve**

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

	YTD Actual 2016/17	Amended Budget 2016/17
Opening Balance	202,440.34	202,400
Amount Set Aside/Transfer to Reserve	100,000.00	100,000
Amount Used/Transfer from Reserve	0.00	(200,000)
Interest Received	6,096.59	1,000
	308,536.93	103,400

Total Cash Backed Reserves

992,095.42	698,700
-------------------	----------------

Summary of Transfers To and (From) Cash Backed Reserves**Transfers to Reserves**

Leave Reserve	37,616.88	37,000
Plant Reserve	556,035.58	554,000
Building Reserve	106,142.36	109,000
Computer Reserve	11,011.51	10,600
Tambellup Rec Ground & Pavilion Reserve	28,563.51	31,000
Broomehill Rec Complex Reserve	10,010.13	10,100
Building Maintenance Reserve	1,232.69	1,200
Sandalwood Villas Reserve	11,115.17	10,900
Broomehill Synthetic Bowling Green Replacement Reserve	9,565.02	9,300
Refuse Sites Post Closure Management Reserves	5,307.57	5,200
Lavieville Lodge Reserve	1,073.99	500
Townscape Plan Implementation Reserve	106,096.59	101,000
	883,771.00	879,800

Transfers from Reserves

Leave Reserve	(38,590.00)	(80,900)
Plant Reserve	(515,200.00)	(546,000)
Building Reserve	(350,000.00)	(389,400)
Computer Reserve	0.00	0
Tambellup Rec Ground & Pavilion Reserve	(254,800.00)	(254,800)
Broomehill Rec Complex Reserve	0.00	(7,000)
Building Maintenance Reserve	0.00	(35,000)
Sandalwood Villas Reserve	0.00	0
Broomehill Synthetic Bowling Green Replacement Reserve	0.00	0
Refuse Sites Post Closure Management Reserves	0.00	0
Lavieville Lodge Reserve	0.00	0
Townscape Plan Implementation Reserve	0.00	(200,000)
	(1,158,590.00)	(1,513,100)

Total Transfer to/(from) Reserves

(274,819.00)	(633,300)
---------------------	------------------

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

Comments - Cash Backed Reserves

Councils Reserves are held collectively in one investment with the Bendigo Bank.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

10: ASSET DISPOSALS

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

	Net Book Value		Sale Proceeds		Profit(Loss)	
	YTD Actual 2016/17	Amended Budget 2016/17	YTD Actual 2016/17	Amended Budget 2016/17	YTD Actual 2016/17	Amended Budget 2016/17
PLANT & EQUIPMENT						
<i>Governance</i>						
Chief Executive Officers vehicle - OTA	41,898.94	41,500	40,000.00	40,600	(1,898.94)	(900)
Chief Executive Officers vehicle - OTA (2nd changeover)	56,129.32	56,100	55,272.73	55,200	(856.59)	(900)
Chief Executive Officers vehicle - OTA (3rd changeover)	64,257.25	62,900	60,909.09	62,200	(3,348.16)	(700)
Manager Corporate Services vehicle - BH000	43,050.54	33,000	31,882.00	32,000	(11,168.54)	(1,000)
Manager Corporate Services vehicle - BH000 (2nd changeover)	35,284.15	34,000	32,047.91	33,000	(3,236.24)	(1,000)
<i>Transport</i>						
Iveco Stralis Truck - TA092	180,630.22	168,600	102,136.36	100,000	(78,493.86)	(68,600)
Caterpillar Vibrating Roller BH001	49,631.88	49,600	58,000.00	58,000	8,368.12	8,400
Manager Works vehicle - 1TA	44,966.04	45,000	44,545.45	44,500	(420.59)	(500)
Manager Works vehicle - 1TA (2nd changeover)	46,122.47	46,000	44,545.45	44,500	(1,577.02)	(1,500)
Manager Works vehicle - 1TA (3rd changeover)	36,047.53	36,000	32,272.73	33,000	(3,774.80)	(3,000)
Parks & Gardens Utility - TA052	29,705.52	30,500	28,409.09	28,000	(1,296.43)	(2,500)
Works Supervisors vehicle - TA001	43,966.32	43,900	43,181.82	43,000	(784.50)	(900)
Works Supervisors vehicle - TA001 (2nd changeover)	46,761.82	45,000	45,227.27	43,000	(1,534.55)	(2,000)
Maintenance Crew Dual Cab - BH00	37,500.00	37,500	35,264.45	35,500	(2,235.55)	(2,000)
Maintenance Crew Dual Cab - BH00 (2nd changeover)	38,919.45	38,500	35,909.09	35,500	(3,010.36)	(3,000)
Maintenance Crew Dual Cab - BH00 (3rd changeover)	0.00	39,000	0.00	35,800	0.00	(3,200)
Mechanics Utility - BH014	33,671.14	33,700	33,409.09	33,400	(262.05)	(300)
Mechanics Utility - BH014	53,266.27	53,000	57,500.00	56,100	4,233.73	3,100
Construction Crew Dual Cab - BH003	59,970.28	57,600	57,272.73	57,000	(2,697.55)	(600)
Construction Crew Dual Cab - BH003 (2nd changeover)	57,636.12	57,600	56,136.36	56,000	(1,499.76)	(1,600)
Construction Crew Dual Cab - BH003 (3rd changeover)	57,704.11	57,700	57,272.73	57,000	(431.38)	(700)
Water Tank 14,500 litres	5,797.84	0	2,000.00	0	(3,797.84)	0
	1,062,917.21	1,066,700	953,194.35	983,300	(109,722.86)	(83,400)
			Summary			
			Profit on Asset Disposals		12,601.85	11,500
			Loss on Asset Disposals		(122,324.71)	(94,900)
					(109,722.86)	(83,400)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

11: OPERATING REVENUE AND EXPENSE

	Amended Budget Revenue 2016/17	Amended Budget Expense 2016/17	Actual Revenue 2016/17	Actual Expense 2016/17
GENERAL PURPOSE FUNDING				
Rate Revenue	2,277,200	(203,200)	2,275,793.90	(191,543.05)
General Purpose Funding	1,761,300	0	2,699,808.00	0.00
Other General Purpose Funding	43,600	(66,200)	41,274.50	(68,711.19)
TOTAL GENERAL PURPOSE FUNDING	4,082,100	(269,400)	5,016,876.40	(260,254.24)
GOVERNANCE				
Members Of Council	15,600	(661,200)	13,937.50	(517,127.00)
Administration General	9,000	0	13,324.68	0.00
Other Governance	9,000	(87,800)	11,328.96	(47,929.83)
TOTAL GOVERNANCE	33,600	(749,000)	38,591.14	(565,056.83)
LAW, ORDER & PUBLIC SAFETY				
Fire Prevention	97,100	(186,000)	102,085.90	(161,798.18)
Animal Control	3,900	(38,600)	4,202.54	(40,554.51)
Other Law, Order & Public Safety	0	(4,500)	0.00	(5,842.52)
TOTAL LAW,ORDER & PUBLIC SAFETY	101,000	(229,100)	106,288.44	(208,195.21)
HEALTH				
Maternal & Infant Health	600	(15,200)	590.91	(11,624.66)
Health Inspection & Administration	500	(30,200)	816.00	(17,560.03)
Preventative Services - Pest Control	0	(14,900)	0.00	(23,915.50)
Other Health	0	0	0.00	0.00
TOTAL HEALTH	1,100	(60,300)	1,406.91	(53,100.19)
EDUCATION & WELFARE				
Other Education	55,300	(61,600)	70,100.93	(76,736.52)
Other Welfare	0	(10,000)	0.00	0.00
TOTAL EDUCATION & WELFARE	55,300	(71,600)	70,100.93	(76,736.52)
HOUSING				
Staff Housing	0	0	0.00	230.00
Other Housing	54,100	(110,600)	45,010.20	(100,432.39)
TOTAL OTHER HOUSING	54,100	(110,600)	45,010.20	(100,202.39)
COMMUNITY AMENITIES				
Household Refuse	64,200	(261,400)	63,687.56	(238,425.40)
Protection Of The Environment	2,500	(2,500)	1,001.82	(836.55)
Town Planning & Regional Development	5,000	(59,800)	3,006.51	(60,733.51)
Other Community Amenities	5,000	(51,700)	8,079.18	(40,378.14)
Public Conveniences	0	(57,400)	0.00	(49,231.72)
Urban Stormwater Drainage	0	0	0.00	0.00
Sewerage	0	0	0.00	0.00
TOTAL COMMUNITY AMENITIES	76,700	(432,800)	75,775.07	(389,605.32)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

11: OPERATING REVENUE AND EXPENSE

	Amended Budget Revenue 2016/17	Amended Budget Expense 2016/17	Actual Revenue 2016/17	Actual Expense 2016/17
RECREATION & CULTURE				
Public Halls & Civic Centres	1,676,300	(134,700)	1,013,156.02	(122,569.66)
Other Sport & Recreation	54,700	(582,900)	54,286.22	(575,894.93)
Libraries	100	(83,900)	36.37	(70,070.67)
Other Culture	0	(31,200)	0.00	(17,280.37)
Television Rebroadcasting	0	0	0.00	0.00
TOTAL RECREATION & CULTURE	1,731,100	(832,700)	1,067,478.61	(785,815.63)
TRANSPORT				
Road Construction	1,994,100	0	1,646,760.00	0.00
Streets Roads Bridges & Depot Maint	1,291,000	(2,990,900)	1,024,984.33	(2,969,248.16)
Traffic Control	22,200	(62,400)	19,691.34	(61,049.89)
TOTAL TRANSPORT	3,307,300	(3,053,300)	2,691,435.67	(3,030,298.05)
ECONOMIC SERVICES				
Rural Services	0	(4,800)	0.00	(6,304.34)
Tourism & Area Promotion	17,000	(88,100)	6,941.92	(81,259.17)
Building Control	23,200	(71,300)	20,192.39	(72,258.37)
Other Economic Services	26,000	(60,300)	17,160.83	(44,982.32)
TOTAL ECONOMIC SERVICES	66,200	(224,500)	44,295.14	(204,804.20)
OTHER PROPERTY & SERVICES				
Private Works	65,000	(56,500)	112,050.21	(86,070.23)
Public Works Overhead	3,000	0	2,814.56	34,615.48
Plant Operation Costs	35,000	0	39,822.81	(2,920.93)
Workers Compensation	0	0	368.99	(368.99)
Salaries & Wages	0	0	0.00	4,641.97
Unclassified	4,500	(4,500)	2,250.00	(7,193.34)
TOTAL OTHER PROPERTY & SERVICES	107,500	(61,000)	157,306.57	(57,296.04)
TOTAL OPERATING	9,616,000	(6,094,300)	9,314,565.08	(5,731,364.62)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Amended Budget Revenue 2016/17	Amended Budget Expense 2016/17	Actual Revenue 2016/17	Actual Expense 2016/17
GOVERNANCE					
Tambellup Admin Building - Generator backup	P&E	0	(21,200)	0.00	(21,201.29)
Tambellup Admin Building - seal rear carpark	I-O	0	(10,000)	0.00	(5,139.17)
Tambellup Admin Building - shelter/shade in staff carpark	L&B	0	(25,000)	0.00	(18,167.04)
Broomehill Archive Repository - replace 3 airconditioners	P&E	0	(10,000)	0.00	(10,092.73)
Plant Replacement					
CEO Vehicle OTA * 3 changeovers	P&E	158,000	(176,000)	156,181.82	(181,454.55)
Manager Corporate Services Vehicle BH000 * 2 changeovers	P&E	65,000	(73,000)	63,929.91	(71,202.63)
Total		223,000	(315,200)	220,111.73	(307,257.41)
HEALTH					
Tambellup Infant Health Clinic - replace kitchen cupboards	L&B	0	(9,000)	0.00	(7,227.27)
Total		0	(9,000)	0.00	(7,227.27)
HOUSING					
20 Henry Street - Laundry/bathroom renovation	L&B	0	(15,000)	0.00	(14,082.80)
Executive Residence 63 Taylor St Tambellup	L&B	0	(389,400)	0.00	(347,356.90)
18 Ivy Street - fencing back yard	L&B	0	(5,000)	0.00	0.00
Total		0	(409,400)	0.00	(361,439.70)
RECREATION & CULTURE					
Tambellup Hall - repair roof, upgrade ablutions	L&B	0	0	0.00	0.00
Tambellup Pavilion - redevelopment	L&B	0	(3,650,000)	0.00	(2,710,992.67)
Tambellup Oval - replace fencing along Cremasco Rd	I-O	0	(10,000)	0.00	0.00
Broomehill Recreation Complex - oval lighting	I-O	0	(21,000)	0.00	0.00
Broomehill Oval Dam - Solar Pump (Bignells dam)	I-O	0	(35,000)	0.00	(33,791.48)
Holland Park - erect fixed shade structure over playground	L&B	0	(64,800)	0.00	(53,545.07)
Diprose Park - soft fall under junior playground	I-O	0	0	0.00	0.00
Diprose Park - shade structure over junior playground	I-O	0	(21,000)	0.00	0.00
Tambellup CRC - repair ceiling in reception area - carry over	L&B	0	(6,000)	0.00	0.00
Broomehill Museum - replace roof	L&B	0	(19,500)	0.00	(8,400.00)
Subdivision costs - No 1 Dam	L&B	0	(10,000)	0.00	0.00
Total		0	(3,837,300)	0.00	(2,806,729.22)
TRANSPORT					
Buildings					
Tambellup Depot - Washdown Bay	L&B	0	(122,000)	0.00	(5,230.04)
Plant Replacement					
Iveco Stralis	P&E	100,000	(340,000)	102,136.36	(338,497.00)
Caterpillar Vibrating Roller	P&E	58,000	(155,000)	58,000.00	(153,200.00)
Side Tipping Trailer	P&E	0	(75,000)	0.00	(55,297.27)
Toyota Hilux Dual Cab 1TA * 3 changeovers	P&E	122,000	(150,000)	166,818.18	(188,181.82)
Holden Colorado Utility TA052	P&E	28,000	(36,500)	28,409.09	(36,590.91)
Toyota Hilux Dual Cab TA001* 3 changeovers	P&E	86,000	(106,000)	148,409.09	(168,840.91)
Holden Colorado Utility BH009	P&E	0	0	0.00	0.00
Holden Colorado Dual Cab BH00 * 2 changeovers	P&E	106,800	(116,800)	107,082.63	(116,363.63)
Holden Colorado Utility BH014	P&E	89,500	(96,000)	148,181.82	(154,090.91)
Toyota Landcruiser BH003 * 2 changeovers	P&E	170,000	(175,000)	170,681.82	(175,909.09)
Sundry Plant	P&E	0	(30,000)	0.00	0.00
~ Mozzie Fogger	P&E	0	0	0.00	(4,821.82)
~ Cemetery - shoring for graves	P&E	0	0	0.00	(6,818.18)
~ Steel Fuel tank with solar panel & pump	P&E	0	0	0.00	(7,804.10)
~ Smooth Drum Vib-Roller attachment for Skid Steer	P&E	0	0	0.00	(9,600.00)
~ Sale of surplus water tank	P&E	0	0	2,000.00	0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Amended Budget Revenue 2016/17	Amended Budget Expense 2016/17	Actual Revenue 2016/17	Actual Expense 2016/17
TRANSPORT					
Footpaths					
Taylor St East (south of Gnow-Tamb Rd)	I-R	0	(20,000)	0.00	0.00
Journal St (west of Henry Jones Building)	I-R	0	(50,000)	0.00	0.00
Townscape					
Townscape Plan - Stage1	I-O	0	(200,000)	0.00	(1,005.00)
Road Construction					
Regional Road Group					
Gnowangerup-Tambellup Road - reseal - SLK 18.69 to 20.88	I-R	0	(108,800)	0.00	(171,583.05)
Pallinup South Road - construct & seal - SLK 6.30 to 9.30	I-R	0	(415,500)	0.00	(437,148.14)
Punchmirup South Road - stabilise & seal - SLK 0.00 to 6.32	I-R	0	(193,500)	0.00	(190,890.88)
Broomehill-Kojonup Road - stabilise & seal - SLK 26.30 to 28.20	I-R	0	(97,700)	0.00	(101,006.42)
Warrenup Road - construct & seal - SLK 4.60 to 6.75	I-R	0	(290,400)	0.00	(326,051.03)
Commodity Routes					
Beejenup Road - gravel sheet - SLK 0.00 to 4.00 - <i>carry over</i>	I-R	0	(110,800)	0.00	(82,605.39)
Beejenup Road - widen & gravel resheet - SLK 11.45 to 18.27	I-R	0	(292,500)	0.00	(99,579.42)
Nardlah Road - construct & seal - SLK 0.00 to 5.40	I-R	0	(301,500)	0.00	(299,975.12)
Roads to Recovery					
Punchmirup North Road - gravel sheet - SLK 0.04 to 4.00 - <i>carry over</i>	I-R	0	(69,300)	0.00	(85,526.05)
Tieline North Road - widen & resheet - SLK 0.00 to 5.02	I-R	0	(139,500)	0.00	(39,515.76)
Flat Rocks Road - reseal - SLK 8.73 to 19.00	I-R	0	0	0.00	(1,811.96)
Taylor St - reseal/kerbing - carry over 2015/16	I-R	0	0	0.00	(7,907.46)
Bridgeworks					
Pallinup Rd - bridge 4241	I-R	0	(309,300)	0.00	(298,246.00)
Total		760,300	(4,001,100)	931,718.99	(3,564,097.36)
ECONOMIC SERVICES					
Banner Poles - Tourist Layby Broomehill	I-O	0	(5,500)	0.00	0.00
Tambellup Railway Station - replace gutters & fascia	L&B	0	(17,800)	0.00	0.00
Broomehill Caravan Park - upgrade reticulation	I-O	0	(7,000)	0.00	(7,145.45)
Total		0	(30,300)	0.00	(7,145.45)
OTHER PROPERTY & SERVICES					
Sale of Lot 29 Lathom Street	L&B	0	0	19,000.00	0.00
Purchase lots 5/6 Crowden St, lots 8/19 Street Tambellup	L&B	0	0	0.00	(4,545.45)
Total		0	0	19,000.00	(4,545.45)
Total		983,300	(8,602,300)	1,170,830.72	(7,058,441.86)
LAND HELD FOR RESALE					
	LR	0	0	0	0.00
LAND & BUILDINGS					
	L&B	0	(4,333,500)	19,000.00	(3,169,547.24)
PLANT & EQUIPMENT					
	P&E	983,300	(1,560,500)	1,151,830.72	(1,699,966.84)
FURNITURE & EQUIPMENT					
	F&E	0	0	0.00	0.00
INFRASTRUCTURE - ROADS					
	I-R	0	(2,398,800)	0.00	(2,141,846.68)
INFRASTRUCTURE - PARKS					
	I-O	0	(309,500)	0.00	(47,081.10)
Total		983,300	(8,602,300)	1,170,830.72	(7,058,441.86)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

12: CAPITAL DISPOSALS AND ACQUISITIONS

	Amended Budget Revenue 2016/17	Amended Budget Expense 2016/17	Actual Revenue 2016/17	Actual Expense 2016/17
RESERVE TRANSFERS - from/(to)				
Leave Reserve	80,900	(37,000)	38,590.00	(37,616.88)
Plant Replacement Reserve	546,000	(554,000)	515,200.00	(556,035.58)
Building Reserve	389,400	(109,000)	350,000.00	(106,142.36)
Computer Reserve	0	(10,600)	0.00	(11,011.51)
Tambellup Rec Ground & Pavilion Reserve	254,800	(31,000)	254,800.00	(28,563.51)
Broomehill Rec Complex Reserve	7,000	(10,100)	0.00	(10,010.13)
Building Maintenance Reserve	35,000	(1,200)	0.00	(1,232.69)
Sandalwood Villas Reserve	0	(10,900)	0.00	(11,115.17)
Broomehill Synthetic Bowling Green Replacement Reserve	0	(9,300)	0.00	(9,565.02)
Refuse Sites Post Closure Management Reserve	0	(5,200)	0.00	(5,307.57)
Lavieville Lodge Reserve	0	(500)	0.00	(1,073.99)
Townscape Plan Implementation Reserve	200,000	(101,000)	0.00	(106,096.59)
	1,513,100	(879,800)	1,158,590.00	(883,771.00)
LOANS				
Loan Repayments	0	(52,000)	0.00	(51,977.02)
Proceeds from New Loans	1,150,000	0	1,150,000.00	0.00
Self Supporting Loans	50,000	0	0.00	0.00
Payment of Self Supporting Loan	0	(50,000)	0.00	0.00
	1,200,000	(102,000)	1,150,000.00	(51,977.02)
TOTAL CAPITAL	3,696,400	(9,584,100)	3,479,420.72	(7,994,189.88)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

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 2016	Amount Received	Amount Paid	Closing Balance
Hall Bonds	1,400.00	2,050.00	(2,950.00)	500.00
Key Bonds	300.00	150.00	(200.00)	250.00
Equipment Bonds	0.00	500.00	(500.00)	0.00
House Bonds	880.00	1,780.00	(1,780.00)	880.00
Nomination Deposits	0.00	0.00	0.00	0.00
Prepaid Cemetery Fees	588.00	0.00	0.00	588.00
Hidden Treasures	28,085.67	42,654.69	(38,039.91)	32,700.45
Broomehill Liaison Group	1,243.74	0.00	0.00	1,243.74
Fire Prevention	3,800.97	0.00	(2,966.70)	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
Planning Approval Bond	5,000.00	0.00	(5,000.00)	0.00
Southern Link VROC	794,738.75	5,832.43	(800,571.18)	0.00
YMCA - A Smart Start Program	311,425.99	45,894.00	(98,914.83)	258,405.16
Broomehill Dramatic Society	3,417.86	0.00	0.00	3,417.86
Wauters Enterprises - Retention Exec. House	4,566.70	15,243.60	(8,454.38)	11,355.92
Rates - held in trust upon sale of property	0.00	4,149.34	0.00	4,149.34
Unclaimed Monies (2003)	1,566.00	0.00	0.00	1,566.00
	1,159,973.18	118,254.06	(959,377.00)	318,850.24

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 30 June 2017
Presented to Council on 20 July 2017

Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
3497	09/06/2017	BUILDING COMMISSION	Building Services Levy for May 2017	56.65	
3498		CANCELLED		-	
3499	07/06/2017	ALLIED SEATING GROUP PTY LTD	Full set Canvas Seatcovers OTA	757.40	
3500	07/06/2017	GIRL GUIDES WA INC	Kidsport Voucher x 1 G. Bradshaw	200.00	
3501	14/06/2017	ROMA BAXTER	Temporary rental rate reduction due to faulty shower 5-11/6/17	60.00	
3502	14/06/2017	AUSTRALIA POST	Postage BT Times June 2017	72.00	
3503	14/06/2017	CUT-N-COTE	Soldering Iron, Wire Connectors, Telescopic Mirror, Tail Light	193.78	
3504	14/06/2017	DEPARTMENT OF TRANSPORT	Licence Renewal BH012 Fire Truck	77.50	
3505	14/06/2017	J BLACKWOOD & SON	2 x 20lt Citrus Cleaner	193.60	
3506	14/06/2017	SYNERGY	Electricity usage 02/05/17 to 01/06/17 Streetlighting	2,157.55	
3507	14/06/2017	TAMBELLUP DELI	Newspapers, groceries & fuel 1TA/BH000 May 2017	550.63	
3508	14/06/2017	WATER CORPORATION	Water usage 28/04/17 to 31/05/17 Jam Ck Rd Standpipe	61.52	
3509	14/06/2017	WEST AUSTRALIAN NEWSPAPERS LTD	Advertising vacancies Sandalwood Villas	250.00	
3510	14/06/2017	VNW INDEPENDENT	10% deposit on submission of tender to purchase Lots 5&6 Crowden St and Lots 8&19 Taylor Street (Tamb Bowling Club)	5,000.00	
3511	19/06/2017	TELSTRA	Phone usage charges to 01/06/17 Service charges to 01/07/17	2,300.73	
3512	20/06/2017	PETTY CASH	Petty Cash for Broomehill 20/03/17 - 06/06/17	458.85	
3513	23/06/2017	SYNERGY	Electricity usage 13/04/17 to 15/06/17	1,007.60	
3514	23/06/2017	TAMBELLUP CRC	Assistance with stocktake at Broomehill Library	157.68	
3515	23/06/2017	WATER CORPORATION	Water usage to 120/06/17. Water charges to 30/06/17	9,101.25	
3516		CANCELLED		-	
3517	27/06/2017	ROMA BAXTER	Temporary rent reduction due to faulty shower	120.00	
3518		CANCELLED		-	
3519	29/06/2017	DEPARTMENT OF TRANSPORT	Registration/plate change - 2017 Toyota Hilux 1TA	438.40	
3520	29/06/2017	DEPARTMENT OF TRANSPORT	Registration/plate change - 2017 Toyota Hilux BH00	454.40	
3521	29/06/2017	DEPARTMENT OF TRANSPORT	Transfer, registration & plate change - side tipper BHT1636	1,010.80	
3522	29/06/2017	DEPARTMENT OF TRANSPORT	Registration/plate change - 2017 Toyota Landcruiser BH014	412.50	
3523	30/06/2017	RD & JC MEADE	Rates refund for assessment A158 16 CROWDEN STREET	135.00	

10.02 - Creditors Accounts Paid - June 2017

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
3524	30/06/2017	BUILDING COMMISSION	Building Services Levy Collected for June 2017	516.86	
3525	30/06/2017	CONSTRUCTION INDUSTRY TRAINING FUND	Construction Training Fund Levy Collected for June 2017	899.67	
EFT9081	07/06/2017	A.D. CONTRACTORS PTY. LTD.	1900lts Emulsion TA-Gnow Rd	2,696.10	
EFT9082	07/06/2017	BENARA NURSERIES	2 x Roses	18.70	
EFT9083	07/06/2017	COLAS WEST AUSTRALIA PTY LTD	Bitumen, Spray Truck, 2 x Spreader Trucks - Pallinup Sth	54,868.00	
EFT9084	07/06/2017	CRUISER CONSOLES PTY LTD	Centre Console for OTA	635.80	
EFT9085	07/06/2017	DX PRINT GROUP PTY LTD	2017-2018 Fire Break Order Booklet x 1000	1,853.00	
EFT9086	07/06/2017	ELITE STEEL FABRICATION	Construct kit for Carport - TA Admin - 50% Deposit	13,323.75	
EFT9087	07/06/2017	NANGEZ CATERING	Catering for VROC Meeting 31/05/17	221.00	
EFT9088	07/06/2017	GREAT SOUTHERN TOYOTA	Changeover Toyota Landcruiser dual cab TA001	1,152.44	
EFT9089	07/06/2017	HARVEY NORMAN ELECTRICS ALBANY	Samsung Galaxy S8 Mobile Phone - staff salary sacrifice	1,449.00	
EFT9090	07/06/2017	HIMAC INDUSTRIES	Bristles for Angle Broom	3,719.65	
EFT9091	07/06/2017	LES COOKE INSTRUMENT CO PTY LTD	2 x Kestrel 3500FW Fire Weather Meters	991.20	
EFT9092	07/06/2017	LYONS AIRCONDITIONING SERVICES	2 x Fan assemblies - BH005	413.60	
EFT9093	07/06/2017	QFH MULTIPARTS	Hydraulic Quick Coupler BH013	336.38	
EFT9094	07/06/2017	STEWART & HEATON CLOTHING CO PTY LTD	Fire Brigade PPE	268.32	
EFT9095	07/06/2017	WESTRAC EQUIPMENT PTY LTD	Cutting Edges for Graders	6,036.36	
EFT	13/06/2017	SALARIES & WAGES	Wages for fortnight ending 9 June 2017	54,254.84	
EFT9096	13/06/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	600.00	
EFT9097	13/06/2017	ALBANY FINANCE	Payroll deductions	530.00	
EFT9098	13/06/2017	CHILD SUPPORT AGENCY	Payroll deductions	731.68	
EFT9099	13/06/2017	LGRCE UNION	Payroll deductions	123.00	
EFT9100	14/06/2017	A.D. CONTRACTORS PTY. LTD.	1900lts Emulsion. Gnow-TA Rd	5,392.20	
EFT9101	14/06/2017	ALLROAD MOTOR BODY BUILDERS	Purchase Quad Axle Side Tipper	60,827.00	
EFT9102	14/06/2017	BENARA NURSERIES	Plant order/freight - parks & gardens	3,169.93	
EFT9103	14/06/2017	CANCELLED		-	
EFT9104	14/06/2017	BTW SPRAY SHOP	Float Foot Valve Assembly, Fire Brigade	270.00	
EFT9105	14/06/2017	CALTEX STAR CARD	Fuel Usage May 2017 OTA / 1TA	411.97	
EFT9106	14/06/2017	ELITE STEEL FABRICATION	Supply & fit Switches & Air Valves to run Water Tank on BHTO	6,085.43	
EFT9107	14/06/2017	GOOP TRADING T/as Broomehill Post Office & Hardware	Postage May 2017 BH Admin	35.20	
EFT9108	14/06/2017	GRAY CARTER	AGRN696 Supply Plant for Flood damage repairs. Anderson Rd	28,479.00	
EFT9109	14/06/2017	KATANNING LOGISTICS	Freight on Biosolve - Jetpatcher	17.16	
EFT9110	14/06/2017	KATANNING PANEL BEATING	Supply & fit windscreen - TA017	748.00	
EFT9111	14/06/2017	KJB PLUMBING & GAS	Extend drainage HWS & Aircon away from building 11 Lavarock St	506.00	

10.02 - Creditors Accounts Paid - June 2017

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9112	14/06/2017	KOJONUP NEWS	Advertising for vacancies Sandalwood Villas	62.50	
EFT9113	14/06/2017	KOJONUP TYRE SERVICE	Tyre repair BH005	62.50	
EFT9114	14/06/2017	KRISTY BOYLE	Preparation of BT Times June 2017	233.75	
EFT9115	14/06/2017	MARKETFORCE	AGRN743 Advertising for Tenders for Storm Damage repairs.	557.83	
EFT9116	14/06/2017	NANGEZ CATERING	Catering Morn Tea & Lunch for Traffic Management Training	307.00	
EFT9117	14/06/2017	PERFECT COMPUTER SOLUTIONS PTY LTD	Daily Monitoring, Management & Resolution of Disaster Recovery Options. May 2017	85.00	
EFT9118	14/06/2017	ROAD SIGNS AUSTRALIA	Vehicles Entering Signs x 2 - Pallinup Sth Rd	274.10	
EFT9119	14/06/2017	ROADSWEST ENGINEERING GROUP WA PTY LTD	Inspection of damage to Bridge 4326 Tamb West Rd	2,810.50	
EFT9120	14/06/2017	TAMBELLUP G & T MOTORS	Unleaded fuel, Bar & chain Oil, Fuel 1TA, Oil Filter TA417, LED Beacon BH005, Air hose fitting	571.40	
EFT9121	14/06/2017	TRUCK CENTRE WA PTY LTD	Connector, Terminal, Seal for BHT125	14.98	
EFT9122	14/06/2017	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 22/05/17 to 08/06/17	748.00	
EFT9123	14/06/2017	WARREN BLACKWOOD WASTE	Management of Transfer Stations May 2017 Bhill & Tamb	17,174.04	
EFT9124	14/06/2017	WESTRAC EQUIPMENT PTY LTD	Bristles for Cat Broom	314.06	
EFT9125	15/06/2017	RICKY RILEY	Rates refund for assessment A403 7 HOWARD STREET	600.00	
EFT9126	19/06/2017	A.D. CONTRACTORS PTY. LTD.	1900lts Emulsion Gnow-TA Rd	2,696.10	
EFT9127	19/06/2017	AARON PARNELL	Grounds Maintenance - Lavieville Lodge	120.00	
EFT9128	19/06/2017	KATANNING GLAZING & SECURITY	Security doors/new lock to garage 63 Taylor St, security sliding doors 20 Henry St, security door 27 East Tce	5,406.00	
EFT9129	19/06/2017	KATANNING STOCK & TRADING	Materials to repair stormwater drain - 20 Henry St	273.30	
EFT9130	19/06/2017	LANDMARK	Broadside Chemical for Ovals.	440.85	
EFT9131	19/06/2017	LW HULL	Apply NPK to Ta Oval, Apply Broadleaf to BH Oval	365.00	
EFT9132	19/06/2017	MONASH ELECTRICAL SERVICES	Repair fault on irrigation TA Oval / Diprose Park	554.62	
EFT9133	19/06/2017	NARRIKUP NETBALL CLUB INC.	Kidsport Voucher	195.00	
EFT9134	19/06/2017	PEP BUILDING IMPROVEMENTS	Replace gutter, sand/paint fascias - Railway Building	2,213.20	
EFT9135	19/06/2017	PERFECT COMPUTER SOLUTIONS PTY LTD	Security Certificate installed on Server	125.00	
EFT9136	19/06/2017	QFH MULTIPARTS	Hydraulic Valve Handle BHT125 / Hose Clamp 1TMR367	50.60	
EFT9137	19/06/2017	ROAD SIGNS AUSTRALIA	Road to Recovery Signage x 20	1,650.00	
EFT9138	19/06/2017	SOUTHERN TOOL AND FASTENER CO	Heads for Whippersnippers	89.40	
EFT9139	19/06/2017	ST JOHN AMBULANCE TAMBELLUP SUB-CENTRE	Fire brigades - 4 x First Aid Kits, 8 x BurnAid	199.40	
EFT9140	19/06/2017	WESTERN STABILISERS PTY LTD (Corrigin)	Supply machinery & cement to stabilise Gnowangerup Rd	46,052.09	
EFT9141	19/06/2017	WESTRAC EQUIPMENT PTY LTD	4 x Safety Cables for BH013	387.72	
EFT9142	20/06/2017	AUSTRALIAN TAXATION OFFICE	BAS May 2017	36,634.00	

10.02 - Creditors Accounts Paid - June 2017

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9143	23/06/2017	BOC LIMITED	G Size Argoshield. Container charges	92.31	
EFT9144	23/06/2017	BURGESS RAWSON	Water/Sewerage charges to 13/06/17 Station Masters Res	314.43	
EFT9145	23/06/2017	COURIER AUSTRALIA	Freight: Bristles, Workshop Supplies, Fire Brigade PPE, Signs, Toner	393.98	
EFT9146	23/06/2017	HEWER CONSULTING SERVICES	AGRN743 Services to complete flood damage claim.	3,952.04	
EFT9147	23/06/2017	HOWARD + HEAVER ARCHITECTS	Architectural Services + Site visit 07/06/17 Tamb Pavilion	9,393.62	
EFT9148	23/06/2017	KATANNING PANEL BEATING	Supply & fit Windscreen BHT125	352.00	
EFT9149	23/06/2017	KATANNING STOCK & TRADING	3 x Rolls Antislip Tape for Depot stairs	22.50	
EFT9150	23/06/2017	KJB PLUMBING & GAS	Fit gasket seal to water main on standpipe Cemetery Rd	235.00	
EFT9151	23/06/2017	RIVERHILL CONTRACTING	AGRN696 Supply Plant, Labour & Materials for drainage repair work. Pallinup Sth Rd	20,579.57	
EFT9152	23/06/2017	ROAD SIGNS AUSTRALIA	Rural Number Stickers x 20 Sets	275.00	
EFT9153	23/06/2017	SCAVENGER SUPPLIES	30 Respirator Masks - Fire Brigades	2,145.00	
EFT9154	23/06/2017	SHIRE OF KATANNING	Shire contribution to CESM - 01/07/16 to 30/06/17	17,501.41	
EFT9155	23/06/2017	SHIRE OF PLANTAGENET	Contribution VROC Executive Officer 01/01/17 to 31/03/17	2,830.38	
EFT9156	23/06/2017	WAUTERS ENTERPRISES PTY LTD	Progress Claim #11 Tamb Pavilion	410,569.77	
EFT9157	23/06/2017	WESTRAC EQUIPMENT PTY LTD	Windshield for BHT92	415.31	
EFT	26/06/2017	SALARIES & WAGES	Wages for fortnight ending 23 June 2017	54,404.41	
EFT9158	29/06/2017	BROOMEHILL HOCKEY CLUB	Kidsport Vouchers x 5	460.00	
EFT9159	30/06/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	300.00	
EFT9160	30/06/2017	ALBANY FINANCE	Payroll deductions	265.00	
EFT9161	30/06/2017	CHILD SUPPORT AGENCY	Payroll deductions	365.84	
EFT9162	30/06/2017	LGRCE UNION	Payroll deductions	61.50	
EFT9163	30/06/2017	A SMART START GREAT SOUTHERN INC	Recoup for IT services paid to Pre-Emptive Strike, purchase of Publisher software license	2,536.00	
EFT9164	30/06/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Transfer to Trust Fund - Recoup GST on hidden treasures purchases for 2016/17	3,154.69	
EFT9165	30/06/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Transfer to Muni Fund - Recoup from A Smart Start funding for wages/super/travel paid to Co-ordinators April to June 2017, purchase of Publisher software license, Pre-Emptive Strike IT consultancy/support		19,581.31
DD4767.1	13/06/2017	WA SUPER	Payroll deductions	10,902.25	
DD4767.2	13/06/2017	MTAA SUPER	Superannuation contributions	199.59	
DD4767.3	13/06/2017	REST SUPERANNUATION	Superannuation contributions	199.59	
DD4767.4	13/06/2017	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	106.70	

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
DD4806.1	27/06/2017	WA SUPER	Payroll deductions	10,563.19	
DD4806.2	27/06/2017	MTAA SUPER	Superannuation contributions	199.59	
DD4806.3	27/06/2017	REST SUPERANNUATION	Superannuation contributions	199.59	
DD4806.4	27/06/2017	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	106.70	
				951,173.98	19,581.31

CREDIT CARDS

	Description	Amount
14/06/2017	May 2017	
	Lodgement of documents for sale of 29 Lathom Street	48.00
	Fuel BH000	349.98
	Monthly Card Fees - CEO & MCS	8.00
Total Credit Cards		405.98



Annual Budget for the year ending 30 June 2018



Our Vision

The Strategic Community Plan reflects the shared vision of the Council of the Shire of Broomehill-Tambellup and the Community.

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

Council

PRESIDENT

Garry Sheridan

DEPUTY PRESIDENT

Scott Thompson

COUNCILLORS

Michael Batchelor

Craig Dennis

Mark Paganoni

Trevor Prout

Michael White

Shire of Broomehill-Tambellup

The Annual Budget for the Shire of Broomehill-Tambellup
for the year ending 30 June 2018
was adopted by Council at the Ordinary Meeting
held on Thursday 20 July 2017



Garry Sheridan
Shire President



Keith Williams
Chief Executive Officer

Contents

Budget Overview and Council Resolutions	Pages 1 – 8
Annual Budget	Pages 9 – 36
Statement of Comprehensive Income by Nature & Type	
Statement of Comprehensive Income by Program	
Cash Flow Statement	
Rate Setting Statement	
Notes to and forming part of the Budget	
Supporting Information (white pages)	Pages 37 – 103
Detailed Operating Budget by Program	
Capital Revenue and Expenditure	
Additional Information (green pages)	Pages 104 – 127
Road Construction Program	
Plant Replacement Program	
Job Ledger Budgets	
Building Maintenance Program	
Reserve Funds	
Loan Repayment Schedule	
Schedule of Fees and Charges (blue pages)	Pages 128– 136



Budget Overview & Council Resolutions

2017/18 Budget Overview

I am pleased to present the 2017/18 Budget for the Shire of Broomehill-Tambellup which has been prepared keeping in mind the needs and priorities of the Shire, and attaining the best result for our resources. The budget has at its foundation the aspirations of Council and the Community, providing details on specific capital projects that will be undertaken during the year as well as funding the ongoing services the Shire of Broomehill-Tambellup provides.

The Shire has limited resources and is the custodian of a large number of assets consisting of Infrastructure (roads, footpaths, kerbing, signs), Drainage, Buildings and Parks and Reserves. When making decisions in relation to these assets, the Shire is committed to the philosophy of renewing assets before acquiring new assets. In addition, and where possible, rationalising assets that are no longer used or do not meet the agreed level of service.

Rates and Charges

Valuations for the purpose of setting the rates for 2017/18 are provided by the Valuer General.

The annual revaluation of rural properties across the Shire has been undertaken by the Valuer General. The revaluation has resulted in an overall increase in Unimproved Valuations (UV) of 10.73%, with the following explanation given by the Valuer General to support this change –

'The analysis of sales at and around the date of valuation supports a general increase across the Shire of Broomehill-Tambellup of approximately 11%. There has been a slight relativity shift away from properties adjoining the north of the Stirling Ranges.

Some changes to individual assessments may have occurred either as a product of the mass valuation process or where records have been amended or corrected for more up to date information about soil types etc.'

Townsite properties are given a Gross Rental Value (GRV) for the purpose of levying rates, and both Broomehill and Tambellup townsites were last revalued in 2014. The Valuer General revalues townsite properties every 5 years. The next revaluation will be undertaken in 2018 and will come into effect for the 2018/19 rating year.

Council identified in its Long Term Financial Plan that an increase in rate revenue of at least 5% per annum was necessary in order to continue to meet its obligations for provision of services to the community, maintenance of existing assets and creation of new assets, therefore the 2017/18 budget includes provision for an increase in the Shires rate revenue of 5% for both rural UV and townsite GRV properties. Minimum rates have increased to \$455.00 per assessment.

The following valuations and rates will apply for 2017/18 –

	Valuations	Rate in \$	Minimum Rate
Gross Rental Values (townsite)	\$2,345,000	10.3540	\$455.00
Unimproved Values (rural)	\$227,261,982	0.9353	\$455.00

A 5% discount on rates will again be offered, provided payment is made in full within 28 days from the date of issue of the rate notice.

Instalment Options

Council will again offer ratepayers the opportunity to pay their rates by way of either a two instalment or four instalment plan.

Refuse Collection Charges

There have been no changes to the refuse and recycling charges which are levied annually with rates. Refuse charges have remained at the same level since 2011.

Road Construction

Expenditure of \$2,299,900 has been allocated to various road construction projects for the year. Council will be assisted in meeting the costs of the projects with funds from the Regional Road Group, Commodity Routes, State Black Spot and Roads to Recovery programs.

Regional Road Group, State Black Spot and Commodity Route funds are provided on the basis that 2/3 in funding is provided by Main Roads WA and Councils are required to contribute 1/3. This year, Roads to Recovery funds are being allocated to meet Councils 1/3 required contribution on Regional Road Group projects.

The following road construction projects are planned for 2017/18 –

REGIONAL ROAD GROUP

Gnowangerup-Tambellup Road – surface correction & reseal 5.62kms;

Broomehill-Kojonup Road – reseal 2.69kms;

Tambellup West Road – stabilise patches & reseal 2.02kms;

Broomehill-Kojonup Road – stabilise patches & reseal 0.25kms;

Pallinup South Road – construct & seal to 7.0m 3.00kms;

Gnowangerup-Tambellup Road – install culvert at SLK 15.38;

Warrenup Road – construct & seal to 7.0m 2.20kms.

COMMODITY ROUTES

Carry over from 2016/17 Beejenup Road – vegetation widening and gravel sheet 6.82kms;

Toolbrunup Road – reseal 6.22kms.

STATE BLACK SPOT

Tambellup West Road/Warrenup Road intersection – improve sight distance

ROADS TO RECOVERY

Nardlah Road/Broomehill-Gnowangerup Road intersection – realign & seal intersection

Plant Replacement

Council continues to strive to maintain a modern fleet of vehicles and equipment. To assist with attaining this objective, a Ten Year Plant Replacement program has been developed that has identified optimum changeover times. The program includes projections designed to minimise the impact on annual budgets.

Council holds funds in a Plant Reserve which is used to achieve the changeovers and purchases included in the plant replacement program. All plant replacement included in the program is funded entirely from this Reserve. Any savings realised throughout the year on plant and equipment changeovers is retained in this Reserve for future requirements.

The 2017/18 budget proposes to upgrade/purchase the following equipment during the year: Caterpillar 12M Grader BH004, Caterpillar Skid Steer BHT92, stabiliser attachment for Skid Steer, light vehicles (cars and utilities);

Other Projects

Integrated Planning

The 2017/18 Budget has provided for continuing development of Councils Asset Management Plans and review of the Long Term Financial Plan. A review of the Strategic Community Plan will be undertaken this year, and funds have been set aside to ensure compliance in this area is met. The Workforce Plan is also due for review, and provision has been made to engage a Consultant to assist with this.

Tambellup Pavilion Redevelopment

Council awarded the tender for construction of the new Pavilion to Wauters Enterprises, and the tender for installation of the synthetic bowling green was awarded to Evergreen Synthetic Grass. Howard + Heaver Architects have been engaged as project managers for the construction.

Construction of the new facility and bowling green was largely complete by 30 June 2016 and this years budget includes provision for completion of this project. The garden areas will be planted by the Community, and funding has been sought for fit out of the building. The Community Cropping Group has generously pledged funding to assist with the buildings fit out. The grand opening of the new facility is planned for 1st September.

Grant funding provided through the Department of Sport and Recreation (DSR) and the National Stronger Regions Fund (NSRF) is paid in instalments when agreed milestones are met. Provision for the remaining balances from these sources has been included, of which \$175,000 is from DSR and \$475,000 from NSRF.

Staff have been working closely with the newly formed 'Tambellup Community Pavilion Association Inc.' to establish the governance framework and structure required for a new incorporated body. The Pavilion will be leased to this Committee, who will manage the facility after the opening.

Holland Park and Diprose Park

Fabrication of a solid roofed structure for the Holland Park playground was allocated in the 2016/17 budget and the structure was delivered in June 2016. Provision for this to be installed has been included in this budget.

A solid roofed structure will be installed over the Diprose Park junior playground area which will assist to alleviate drainage issues in this area of the park during periods of heavy rainfall.

Department of Water funded projects

Applications for funding have been submitted to the Department of Water for the following projects:

- \$61,904 for construction of a washdown bay and storage tanks at the Tambellup Depot. The total cost is estimated to be \$122,000 and a transfer from the Building Maintenance Reserve of \$35,000 will be used to partially meet Councils contribution;
- \$55,000 for construction of a new dam and to upgrade piping between existing dams at the Broomehill Recreation Complex. The total project cost is \$83,000.

Land – Acquisition and Disposal

Council resolved at a Special Meeting in May 2017 to submit a tender to purchase the four lots comprising the Tambellup Bowling Club site. Councils tender was successful and purchase of lots 5 and 6 Crowden Street and lots 8 and 19 Taylor Street is due to be settled on 30th September. Purchase of this land will be made from the Building Reserve.

Lot 8 Taylor Street is zoned as a residential lot which Council has determined to advertise for sale as there are no future requirements for this site. The proceeds from sale of this land will be transferred into the Building Reserve.

WA Natural Disaster Relief and Recovery Arrangements – WANDRRA

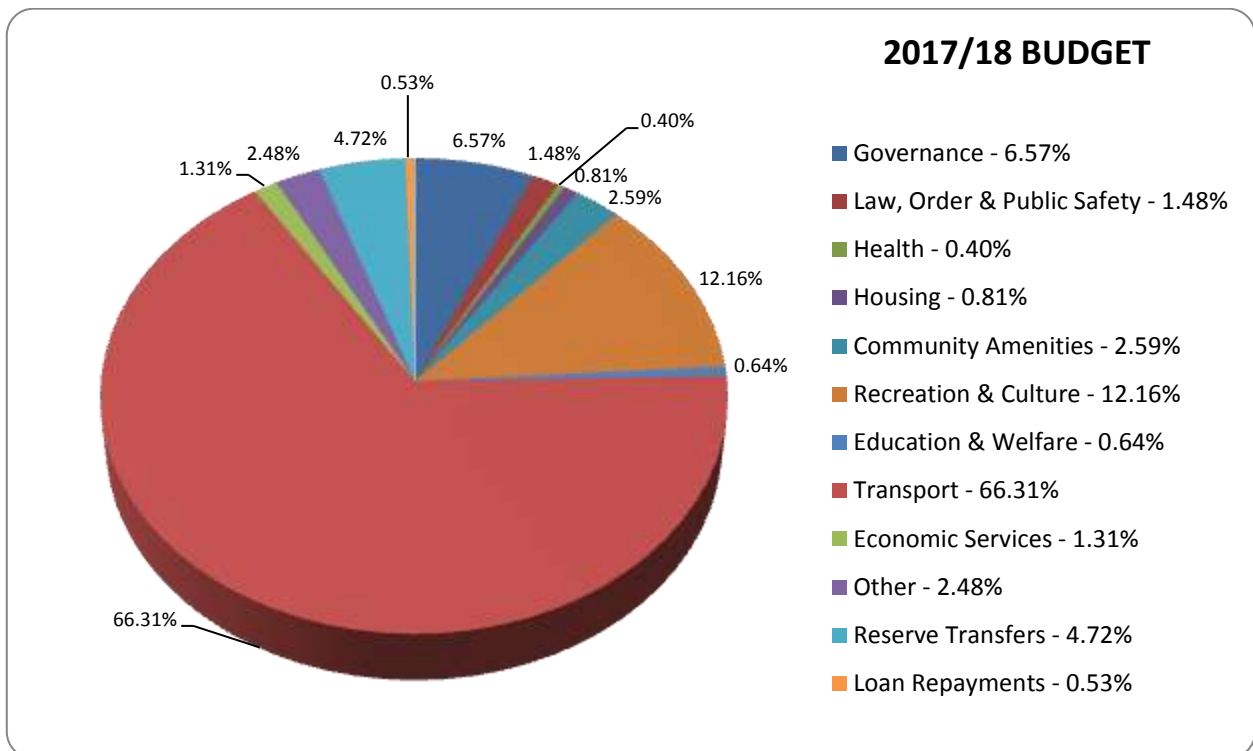
Roads in the north-eastern section of the Shire incurred significant damage during a storm event that went through the lower half of the State in February 2017. The storm event was fortunately declared an eligible event for funding through WANDRRA, which will enable reinstatement works to all affected roads. Council has sought tenders from Contractors to undertake the work required, and a Project Manager has been engaged to oversee the works to completion. The estimated value of works required for reinstatement of affected roads is \$3.5 million which, aside from Council's required contribution of around \$155,000, is fully funded by the WANDRRA program.

Conclusion

The 2017/18 budget provides for the operations of the Council for the coming financial year. The total budget for the year is \$15.6 million of which \$6.5 million (42%) will be spent on replacement, renewal or upgrade of Councils assets.

As a snapshot, funds have been allocated across the following areas of the organisation –

Governance	\$1,022,600
Law, Order & Public Safety	\$229,500
Health	\$62,900
Education & Welfare	\$98,900
Housing	\$126,000
Community Amenities	\$402,400
Recreation & Culture	\$1,891,600
Transport	\$10,313,900
Economic Services	\$203,000
Other	\$386,400
Reserve Transfers	\$734,200
Loan Repayments	\$82,300



Transport (which includes road construction/maintenance, plant replacement) accounts for around 66% of the overall budget; a sizeable increase from previous years however is inflated this year due to the WANDRRA funded works falling into this program.

The budget items and capital works improvements represent a significant investment in infrastructure by the Shire over the next 12 months. This summary is intended to provide a snapshot of the projects in this year’s budget. Funding sources, loan indebtedness and reserve balances are clearly outlined in the following pages.

I commend this budget to you as a fiscally responsible budget that continues to provide the level of services and facilities that ratepayers and residents have come to expect and enjoy.

Keith Williams
Chief Executive Officer

BUDGET RESOLUTIONS
For the adoption of the Annual Budget for the year ending 30 June 2018

The following resolutions were carried by Absolute Majority for adoption of the Annual Budget for the year ending 30 June 2018, at the Ordinary Meeting of Council held on Thursday 20 July 2017.

1. GENERAL RATES

That the following rate in the dollar be adopted by the Shire of Broomehill-Tambellup for the year ending 30 June 2018 -

Unimproved Values (Rural)	0.9353 cents in the dollar
Gross Rental Valuations (Townsite)	10.354 cents in the dollar

2. MINIMUM RATES

That the minimum rate for Gross Rental Values is set at \$455 per assessment and the minimum rates for Unimproved Values is set at \$455 per assessment.

3. REFUSE AND RECYCLING CHARGES

That in accordance with the provisions of the Waste Avoidance and Resource Recovery Act 2007 that Council imposes the following refuse and recycling charges (exclusive of GST) for 2017/2018:-

Residential Refuse – including recycling	\$235.00
Residential Refuse – additional bin	135.00
Residential – additional recycling bin	100.00
Commercial Refuse – including recycling	255.00
Commercial Refuse – additional bin	155.00
Commercial – additional recycling bin	100.00

4. DISCOUNT ON RATES

That Council, in accordance with the provisions of section 6.46 of the Local Government Act 1995, offers a 5% discount on 2017/2018 general rates if full payment of rates, arrears, ESL and refuse charges is received within **28 days** from the date of issue on the rate notice.

That Council offers a 5% discount on all interim rates levied provided full payment is received within **28 days** from the date of issue on the rate notice.

5. PAYMENT OPTIONS

That Council, in accordance with the provisions of section 6.45 and 6.50 of the Local Government Act 1995, offers the following payment options for the payment of rates:-

(a) Single Instalment – with 5% Discount

Payment in full (including all arrears) within 28 days of the issue of the rate notice and be eligible for a 5% discount on current general rates and minimum charges.

(b) Single Instalment – without Discount

Payment in full within 35 days of the date of issue of the rate notice.

(c) Two Instalments

The first instalment of 50% of the total current rates, ESL, refuse charges, instalment charges plus the total outstanding arrears payable, within 35 days from the date of issue of the rate notice.

The second instalment of 50% of the total current rates, ESL, refuse charges and instalment charges, is payable 4 months from the due date of the first instalment.

BUDGET RESOLUTIONS
For the adoption of the Annual Budget for the year ending 30 June 2018

(d) Four Instalments

The first instalment of 25% of the total current rates, ESL, refuse charges and instalment charges plus the total outstanding arrears payable, within 35 days from the date of issue of the rate notice.

The second, third and fourth instalments, each of 25% of the current rates, ESL, refuse charges and instalment charges, are payable at two monthly intervals after the due date of the first instalment.

6. INTEREST AND ADMINISTRATION CHARGES FOR INSTALMENT OPTIONS

That Council, in accordance with the provisions of section 6.45 of the Local Government Act 1995 imposes an Administration Fee of \$10 per instalment notice together with an interest charge of 5.5%, both of which applies to the second instalment of the Two Instalment option, and the second, third and fourth instalments of the Four Instalment option.

7. LATE PAYMENT PENALTY INTEREST

That Council, in accordance with the provisions of section 6.13 and 6.51 of the Local Government Act, and Regulations 19A and 70 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 11% per annum. Penalty interest will apply to all charges which remain unpaid after 35 days from the date of issue of the rate notice.

Excluded are eligible pensioners, deferred pensioner rates and current instalment amounts not yet due.

8. FEES AND CHARGES

That Council, in accordance with section 6.16 of the Local Government Act 1995, adopts the Schedule of Fees and Charges as set out in the Budget document for the year ending 30 June 2018.

9. DETERMINING MATERIAL VARIANCES

That, in accordance with the provisions of the Local Government (Financial Management) Regulations 1996 section 34(5), the material variance as reported in the Statement of Financial Activity in the financial year ending 30 June 2018 will be 10% or \$10,000.

10. MEMBERS MEETING ATTENDANCE FEES

That Council, in accordance with section 5.99 of the Local Government Act 1995 and the Salaries and Allowances Tribunal *Local Government Elected Council Members Determination April 2017 (Part 6)*, adopts an annual allowance for meeting attendance fees of \$13,000 per annum for the President and \$6,500 per annum for Councillors.

11. PRESIDENT AND DEPUTY PRESIDENT ALLOWANCE

That Council, in accordance with section 5.99 of the Local Government Act 1995 and the Salaries and Allowances Tribunal *Local Government Elected Council Members Determination April 2017 (Part 7)*, adopts an annual allowance of \$2,000 for the President and \$500 for the Deputy President.

Regulation 33A states that the prescribed percentage for the Deputy Presidents annual allowance is 25% of the Presidents annual allowance.

BUDGET RESOLUTIONS
For the adoption of the Annual Budget for the year ending 30 June 2018

12. MEMBERS TRAVELLING EXPENSES

That Council, in accordance with section 5.99 of the Local Government Act 1995 and the Salaries and Allowances Tribunal *Local Government Elected Council Members Determination April 2017 (Part 9)*, adopts that travelling expenses are reimbursed to elected members at the rate of 91 cents per kilometre.

13. INFORMATION & COMMUNICATIONS TECHNOLOGY (ICT) ALLOWANCE

That Council, in accordance with section 5.99 of the Local Government Act 1995 and the Salaries and Allowances Tribunal *Local Government Elected Council Members Determination April 2017 (Part 9)*, adopts an annual Information and Communications Technology Allowance of \$500 per Councillor.

14. ADOPTION OF THE ANNUAL BUDGET

That the Annual Budget for the Shire of Broomehill-Tambellup for the year ending 30 June 2018, comprising the Statement of Comprehensive Income, Cash Flow Statement, Rate Setting Statement and associated notes, be adopted.



Annual Budget 2017/2018



ANNUAL BUDGET for the year ended 30 June 2018

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	9
Statement of Comprehensive Income by Program	10
Statement of Cash Flows	11
Rate Setting Statement	12
Notes to and Forming Part of the Budget	13 to 36

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE or TYPE
for the year ended 30 June 2018

	NOTE	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Revenue				
Rates	8	2,211,200	2,208,027	2,322,100
Operating Grants, Subsidies and Contributions	15	3,154,900	2,956,912	4,614,400
Fees and Charges	14	238,400	296,470	280,700
Service Charges	11	0	0	0
Interest Earnings	2(b)	67,700	57,256	56,800
Other Revenue		83,000	77,974	83,000
		5,755,200	5,596,639	7,357,000
Expenses				
Employee Costs		(1,820,300)	(1,802,819)	(1,913,800)
Materials and Contracts		(2,513,600)	(2,087,876)	(5,258,000)
Utility Charges		(182,400)	(136,846)	(177,900)
Depreciation on Non-Current Assets	2(b)	(1,042,600)	(933,080)	(1,114,000)
Interest Expenses	2(b)	(11,200)	(6,782)	(54,300)
Insurance Expenses		(162,500)	(158,327)	(174,000)
Other Expenditure		(79,000)	(83,109)	(78,600)
		(5,811,600)	(5,208,839)	(8,770,600)
		(56,400)	387,799	(1,413,600)
Non-Operating Grants, Subsidies and Contributions	15	3,638,700	2,710,860	3,704,800
Profit on Asset Disposals	6	3,000	12,602	2,000
Loss on Asset Disposals	6	(119,900)	(122,325)	(125,700)
Loss on Revaluation of Non Current Assets		0	0	0
NET RESULT		3,465,400	2,988,936	2,167,500
Other Comprehensive Income				
Changes on Revaluation of Non Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		3,465,400	2,988,936	2,167,500

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
for the year ended 30 June 2018

NOTE	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Revenue (Refer Notes 1,2,8 to 13)			
Governance	21,500	27,454	32,000
General Purpose Funding	4,086,500	4,068,033	3,248,300
Law, Order, Public Safety	98,500	98,449	104,200
Health	1,100	1,407	1,100
Education and Welfare	55,300	52,825	80,100
Housing	54,100	41,050	59,600
Community Amenities	76,700	75,687	77,700
Recreation and Culture	33,600	37,437	41,400
Transport	1,212,700	1,004,148	3,562,100
Economic Services	50,700	38,574	38,000
Other Property and Services	64,500	151,574	112,500
	5,755,200	5,596,639	7,357,000
Expenses excluding Finance Costs (Refer Notes 1,2 & 14)			
Governance	(733,300)	(502,626)	(705,000)
General Purpose Funding	(269,400)	(240,836)	(266,900)
Law, Order, Public Safety	(221,600)	(176,974)	(219,500)
Health	(60,300)	(51,143)	(62,900)
Education and Welfare	(71,600)	(71,724)	(98,900)
Housing	(109,100)	(91,216)	(118,500)
Community Amenities	(432,800)	(343,987)	(402,400)
Recreation and Culture	(827,700)	(719,135)	(987,900)
Transport	(2,833,100)	(2,724,089)	(5,596,800)
Economic Services	(214,500)	(180,457)	(203,000)
Other Property and Services	(27,000)	(99,872)	(54,500)
	(5,800,400)	(5,202,058)	(8,716,300)
Finance Costs (Refer Notes 2 & 5)			
Governance	(10,600)	(6,193)	(8,600)
Housing	(600)	(589)	0
Recreation and Culture	0	0	(45,700)
	(11,200)	(6,782)	(54,300)
Non-Operating Grants, Subsidies and Contributions	3,638,700	2,710,860	3,704,800
Profit on Asset Disposals	3,000	12,602	2,000
Loss on Asset Disposals	(119,900)	(122,325)	(125,700)
Loss on Revaluation of Non Current Assets	0		
	3,521,800	2,601,137	3,581,100
NET RESULT	3,465,400	2,988,936	2,167,500
Other Comprehensive Income			
Changes on Revaluation of Non Current Assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	3,465,400	2,988,936	2,167,500

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASH FLOWS
for the year ended 30 June 2018

	NOTE	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Cash Flows From Operating Activities				
Receipts				
Rates		2,162,200	2,157,699	2,287,100
Operating Grants, Subsidies and Contributions		3,337,900	3,925,682	4,264,400
Fees and Charges		246,400	319,671	288,700
Service Charges		0	0	0
Interest Earnings		69,900	58,509	55,700
Goods and Services Tax		485,000	671,291	895,000
Other		83,000	77,974	83,000
		6,384,400	7,210,826	7,873,900
Payments				
Employee Costs		(1,787,100)	(1,830,678)	(1,858,800)
Materials and Contracts		(2,053,600)	(2,237,866)	(4,798,000)
Utility Charges		(182,400)	(136,846)	(177,900)
Interest Expenses		(12,000)	(6,782)	(59,300)
Insurance Expense		(162,500)	(158,327)	(174,000)
Goods and Services Tax		(304,000)	(980,769)	(925,000)
Other		(79,000)	(83,109)	(78,600)
		(4,580,600)	(5,434,378)	(8,071,600)
Net Cash Provided by (used in) Operating Activities	3(b)	1,803,800	1,776,448	(197,700)
Cash Flows from Investing Activities				
Payments for Development of				
Land Held for Resale	5	0	0	0
Payments for Purchase of				
Property, Plant & Equipment	5	(5,683,700)	(4,202,541)	(2,515,500)
Payments for Construction of Infrastructure	5	(2,908,400)	(1,959,880)	(3,325,400)
Non-Operating Grants, subsidies & contributions used for the Development of Assets	15	3,638,700	2,460,860	3,704,800
Proceeds from Sale of Plant & Equipment	6	869,000	953,194	980,000
Net Cash Provided by (used in) Investing Activities		(4,084,400)	(2,748,367)	(1,156,100)
Cash Flows from Financing Activities				
Repayment of Debentures	7	(52,000)	(30,723)	(82,300)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	7	1,200,000	1,150,000	0
Payment of Self Supporting Loans		(50,000)	0	0
Net Cash Provided By (Used In) Financing Activities		1,098,000	1,119,277	(82,300)
NET INCREASE / (DECREASE) IN CASH HELD		(1,182,600)	147,358	(1,436,100)
Cash at Beginning of Year - 1 July		1,823,300	2,206,942	2,160,500
Cash at Cash Equivalents at End of Year - 30 June		640,700	2,354,300	724,400
NET MOVEMENT IN CASH HELD	3(a)	(1,182,600)	147,358	(1,436,100)

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

SHIRE OF BROOMEHILL-TAMBELLUP
RATE SETTING STATEMENT
for the year ended 30 June 2018

	NOTE	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Net Current Assets at start of year - surplus/(deficit)		1,308,900	1,239,849	1,294,800
Revenue from Operating Activities (excluding rates)	1,2			
Governance		21,500	27,454	32,000
General Purpose Funding		1,875,300	1,860,007	926,200
Law, Order, Public Safety		98,500	98,449	104,200
Health		1,100	1,407	1,100
Education and Welfare		55,300	52,825	80,100
Housing		54,100	41,050	59,600
Community Amenities		76,700	75,687	77,700
Recreation and Culture		33,600	37,437	41,400
Transport		1,215,700	1,016,750	3,564,100
Economic Services		50,700	38,574	38,000
Other Property and Services		64,500	151,574	112,500
		3,547,000	3,401,214	5,036,900
Expenditure from Operating Activities	1,2			
Governance		(748,400)	(529,327)	(736,600)
General Purpose Funding		(269,400)	(240,836)	(266,900)
Law, Order, Public Safety		(221,600)	(176,974)	(219,500)
Health		(60,300)	(51,143)	(62,900)
Education and Welfare		(71,600)	(71,724)	(98,900)
Housing		(109,700)	(91,805)	(118,500)
Community Amenities		(432,800)	(343,987)	(402,400)
Recreation & Culture		(827,700)	(719,135)	(1,033,600)
Transport		(2,948,500)	(2,825,905)	(5,699,500)
Economic Services		(214,500)	(180,457)	(203,000)
Other Property and Services		(27,000)	(99,872)	(54,500)
		(5,931,500)	(5,331,164)	(8,896,300)
Operating Activities Excluded from Budget				
(Profit)/Loss on Asset Disposals	6	116,900	109,723	123,700
Loss on Revaluation of Non-Current Assets		0	0	0
Depreciation on Assets	2(b)	1,042,600	933,080	1,114,000
Net Operating Result Excluding Rates		(1,225,000)	(887,148)	(2,621,700)
Investing Activities				
Non-Operating grants, subsidies & contributions	15	3,638,700	2,710,860	3,704,800
Purchase of Land Held for Resale	5	0	0	0
Purchase of Property, Plant and Equipment	5	(5,683,700)	(4,202,541)	(2,515,500)
Purchase of Construction of Infrastructure	5	(2,908,400)	(1,959,880)	(3,325,400)
Proceeds from Disposal of Assets	6	869,000	953,194	980,000
Amount attributable to investing activities		(4,084,400)	(2,498,367)	(1,156,100)
Financing Activities				
Repayment of Borrowings	7	(52,000)	(30,723)	(82,300)
Proceeds from New Borrowings	7	1,200,000	1,150,000	0
Payment of Self Supporting Loans	7	(50,000)	0	0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Cash Backed Reserves (restricted assets)	9	(854,800)	(840,060)	(734,200)
Transfers from Cash Backed Reserves (restricted asset)	9	1,546,100	964,605	977,400
Amount attributable to financing activities		1,789,300	1,243,822	160,900
Budget Deficiency before General Rates		0	0	0
Estimated Amount to be Raised from General Rate	8	2,211,200	2,208,027	2,322,100
Net Current Assets at end of year - surplus/(deficit)	4	0	1,306,184	0

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget 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 are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget 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 a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reporting 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 this budget.

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 financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(b) 2016/2017 Actual Balances

Balances shown in this budget as 2016/2017 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(e) Budget Comparative Figures

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

(f) Forecast Fair Value Adjustments

All fair value adjustments relating to remeasurement 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 of budget adoption.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Forecast Fair Value Adjustments (continued)

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) 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.

(h) 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

(i) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(j) 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 7 - Net Current Assets

(k) 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 uncollectable are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectable.

(l) 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(l) Inventories (continued)

Land Held for Resale

Land held 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 the development. Finance costs and holding charges incurred after development is complete 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 resale is classified as current except where it is held as non-current based on the Shires intentions to release for sale.

(m) Fixed Assets

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

Mandatory Requirement to revalue Non-Current Assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013 the Shire commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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 no cost or for nominal consideration, 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 portion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(m) Fixed Assets (*continued*)

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, the Shire 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 Shire.

Depreciation

The depreciable amount of all fixed assets, including buildings but excluding freehold land, are depreciated on a straight line basis over the individual 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.

Major depreciation periods used for each class of depreciable asset are:-

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

Depreciation

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(m) Fixed Assets (*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 they arise.

(n) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:-

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (ie the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs.)

For non-financial assets, the fair value measurement also takes into account a market participants ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:-

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(n) Fair Value of Assets and Liabilities (continued)

Valuation Techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:-

Market Approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income Approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost Approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations 1996 requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost.

Classification and Subsequent Measurement

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(o) Financial Instruments (continued)

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in the profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit making. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) 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.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shires management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence or impairment as a result of one or more events (a 'loss event') having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(o) Financial Instruments (*continued*)

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing financial difficulty, default or delinquency in interest or principal repayments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables) a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management established that the carrying amount cannot be recovered by any means, at that point the written off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(p) Impairment

In accordance with Australian Accounting Standards the Shires 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 (eg AASB 116). Any impairment loss of a revalued asset is treated as 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 adopting this budget, it is not possible to estimate the amount of impairment losses (if any) at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) 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 and are usually paid within 30 days of recognition.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(r) Employee Benefits

Short Term Employee Benefits

Provision is made for the Shires 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 Shires 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 Shires 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 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 Shires 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.

(s) 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.

(t) 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.

(u) 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(v) Investment in Associates

An associate is an entity of which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the financial statements.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shires interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(w) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shires interests in the assets, liabilities, revenues and expenses of joint operations are included in the respective line items of the financial statements. Information about joint ventures is set out in Note 17.

(x) 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 Shires 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 resale where it is held as non-current based on the Shires intentions to release for sale.

(y) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(z) Budget Comparative Figures

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

2. REVENUES AND EXPENSES

(a) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shires Community Vision, and for each of its broad 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 services.

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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

2. REVENUES AND EXPENSES

(a) Statement of Objective

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, protection of the environment.

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 including noxious weed control, vermin control and standpipes. Provision of Building services.

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control councils works overhead operating accounts.

Activities:

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

2. REVENUES AND EXPENSES

(b) Net Result from Ordinary Activities was arrived at after:-

(i) Charging as Expenses:

Auditors Remuneration

	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Audit Services	20,000	3,450	20,000
Other Services	0	0	0

Depreciation

By Program

Governance	45,200	29,856	32,400
General Purpose Funding	0	0	0
Law, Order, Public Safety	43,700	31,489	34,400
Health	4,200	3,623	3,900
Education and Welfare	0	0	0
Housing	81,900	58,908	83,200
Community Amenities	10,400	9,182	10,400
Recreation and Culture	155,800	144,375	230,800
Transport	678,200	634,734	696,000
Economic Services	23,200	20,913	22,900
Other Property and Services	0	0	0
	1,042,600	933,080	1,114,000

By Class

Land and Buildings	212,400	174,423	262,400
Plant and Equipment	251,800	216,009	236,500
Furniture and Equipment	20,700	4,148	4,500
Infrastructure	557,700	538,499	610,600
	1,042,600	933,080	1,114,000

Interest Expenses (Finance Costs)

- Debentures (<i>refer note 5(a)</i>)	11,200	6,782	54,300
	11,200	6,782	54,300

(ii) Crediting as Revenue:

Interest Earnings

Investments			
- Reserve Funds	27,600	22,860	19,500
- Other Funds	15,000	9,038	10,000
Other Interest Revenue (<i>refer note 13</i>)	25,100	25,358	27,300
	67,700	57,256	56,800

(iii) **Other Revenue**

Reimbursements and Recoveries	0	0	0
Other	0	0	0
	0	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

3. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:-

	Budget 2016/2017	Actual 31 May 2017	Budget 2017/2018
Cash - Unrestricted	0	1,211,930	1,500
Cash - Restricted	640,700	1,142,370	722,900
	640,700	2,354,300	724,400
The following restrictions have been imposed by regulation or other externally imposed requirements:-			
Reserve Funds			
Leave Reserve	61,900	117,902	47,400
Plant Reserve	22,500	266,257	56,300
Building Reserve	144,000	115,380	159,300
Computer Reserve	48,000	48,047	24,000
Tambellup Rec Ground & Pavilion Reserve	16,900	14,365	46,000
Broomehill Recreation Complex Reserve	58,200	64,800	74,900
Building Maintenance Reserve	18,900	53,497	19,800
Sandalwood Villas Reserve	59,600	48,396	59,600
Broomehill Synthetic Bowling Green Replacement Reserve	45,500	45,458	45,500
Refuse Sites Post Closure Management Reserve	15,400	15,435	15,400
Lavieville Lodge Reserve	46,400	46,632	56,700
Townscape Plan Implementation Reserve	103,400	306,202	110,500
Tambellup Synthetic Bowling Green Replacement Reserve	0	0	7,500
	640,700	1,142,370	722,900
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	3,465,400	2,988,936	2,167,500
Depreciation	1,042,600	933,080	1,114,000
(Profit)/Loss on Sale of Asset	116,900	109,723	123,700
(Increase)/Decrease in Receivables	144,200	942,896	(378,100)
(Increase)/Decrease in Inventories	(13,000)	15,010	20,000
Increase/(Decrease) in Payables	653,200	(474,478)	405,000
Increase/(Decrease) in Employee Provisions	33,200	(27,859)	55,000
Grants/Contributions for the Development of Assets	(3,638,700)	(2,710,860)	(3,704,800)
Non-Current Assets recognised due to legislative requirements	0	0	0
Net Cash from Operating Activities	1,803,800	1,776,448	(197,700)
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	250,000	500,000	500,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	14,000	14,000	14,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	264,000	514,000	514,000
Loan Facilities			
Loan Facilities in use at Balance Date	1,352,000	1,302,007	1,160,400
Unused Loan Facilities at Balance Date	0	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

4. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

Current Assets

Cash - Unrestricted

Cash - Restricted Reserves

Receivables

Inventories

Less: Current Liabilities

Trade and other payables

Long term borrowings

Accruals and Provisions

Unadjusted Net Current Assets

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with the *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates.

The differences are disclosed as adjustments below.

Adjustments

Less: Cash - Restricted Reserves

Add: Current portion of borrowings

Add: Current liabilities not expected to be cleared at end of year

Adjusted Net Current Assets - surplus/(deficit)

Note	Actual 2016/2017	Budget 2017/2018
3(a)	1,211,900	1,500
3(a)	1,142,400	722,900
	294,500	253,200
	28,000	35,000
	2,676,800	1,012,600
	(239,600)	(289,700)
	(52,000)	(82,300)
	(43,000)	(65,000)
	2,342,200	575,600
3(a)	(1,142,400)	(722,900)
	52,000	82,300
	43,000	65,000
	1,294,800	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during year:

Asset Class	Reporting Program											2017/18 Budget Total	Actual 31 May 2017
	Governance	General Purpose Funding	Law, Order & Public Safety	Health	Education & Welfare	Housing	Community Amenities	Recreation & Culture	Transport	Economic Services	Other Property & Services		
<i>Property, Plant & Equipment</i>													
Land and Buildings	10,000		10,000			7,500	763,000	122,000		65,000		977,500	2,762,511
Furniture and Equipment												-	-
Plant and Equipment	276,000							1,262,000				1,538,000	1,439,670
<i>Infrastructure</i>													
Roads								3,030,400				3,030,400	1,914,164
Footpaths												-	-
Other							95,000	200,000				295,000	46,076
<i>Land Held for Resale</i>												-	-
	286,000	-	10,000	-	-	7,500	-	858,000	4,614,400	-	65,000	5,840,900	6,162,421

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document -

- Plant Replacement Program
- Road Construction Program
- Building Maintenance Program

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program:	2017/2018 Budget				2016/2017 Actual		2016/2017 Budget	
	Net Book Value	Sale Proceeds	Profit	Loss	Profit	Loss	Profit	Loss
Governance	241,000	218,000	0	(23,000)	0	(20,508)	0	(4,500)
General Purpose Funding	0	0	0	0	0	0	0	0
Law, Order and Public Safety	0	0	0	0	0	0	0	0
Education and Welfare	0	0	0	0	0	0	0	0
Housing	0	0	0	0	0	0	0	0
Community Amenities	0	0	0	0	0	0	0	0
Recreation and Culture	0	0	0	0	0	0	0	0
Transport	847,700	747,000	2,000	(102,700)	12,602	(101,816)	3,000	(115,400)
Economic Services	0	0	0	0	0	0	0	0
Other Property and Services	15,000	15,000	0	0	0	0	0	0
	1,103,700	980,000	2,000	(125,700)	12,602	(122,325)	3,000	(119,900)

By Class:	2017/2018 Budget				2016/2017 Actual		2016/2017 Budget	
	Net Book Value	Sale Proceeds	Profit	Loss	Profit	Loss	Profit	Loss
Land and Buildings	15,000	15,000	0	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0	0	0	0
Plant and Equipment	1,088,700	965,000	2,000	(125,700)	12,602	(122,325)	3,000	(119,900)
	1,103,700	980,000	2,000	(125,700)	12,602	(122,325)	3,000	(119,900)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:-

- Capital Revenue and Expenditure
- Plant Replacement Program

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing Repayments

Particulars	Interest Rate	Maturity Date	Principal 1 July 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					Budget 2017/2018	Actual 31May2017	Budget 2017/2018	Actual 31May2017	Budget 2017/2018	Actual 31May2017
Governance										
Loan 95 - Tamb Admin Buiding	5.48%	3-Jun-23	126,400		18,300	8,532	108,100	135,191	7,700	4,967
Loan 98 - Bhill Admin Building	3.28%	14-Jun-18	25,600		25,600	12,283	0	38,071	900	1,226
Housing										
Loan 4 - 38 Ivy Street Broomehill	6.45%	27-Apr-17	0		0	9,908	0	0	0	589
Recreation & Culture										
Loan 99 - Tambellup Pavilion	4.01%	22-Feb-37	1,150,000		38,400	0	1,111,600	1,150,000	45,700	0
			1,302,000		82,300	30,723	1,219,700	1,323,262	54,300	6,782

All debenture repayments are financed by general purpose revenue.

(b) New Debentures - 2017/2018

No new borrowings are proposed to be drawn down in 2017/2018.

(c) Unspent Debentures

Council had no unspent borrowing funds as at 30 June 2017, nor is it expected to have unspent borrowing funds as at 30 June 2018.

(e) Overdraft

The Shire has an overdraft facility of \$500,000 with the Bendigo Bank which was utilised during the 2016/17 financial year.

It is not anticipated that this facility will be required to be utilised during 2017/2018.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

8. RATING INFORMATION - 2017/2018 FINANCIAL YEAR

RATE TYPE	Rate In \$	Number of Properties	Rateable Value 2017/2018	Budgeted Rate Revenue 2017/2018	Budgeted Interim Rates 2017/2018	Budgeted Back Rates 2017/2018	Budgeted Total Rate Revenue 2017/2018	Actual 31May2017
General Rates								
UV	0.09353	382	226,657,500	2,118,900	0	0	2,118,900	2,018,468
GRV - Residential	0.10354	237	1,924,222	199,200	0	0	199,200	189,911
GRV - Commercial	0.10354	19	247,830	25,700	0	0	25,700	24,460
Sub Total		638	228,829,552	2,343,800	0	0	2,343,800	2,232,839
Minimum Rates								
UV	455	23	601,300	10,500	0	0	10,500	10,005
UV - Mining	455	1	3,182	400	0	0	400	0
GRV - Residential	455	120	164,775	54,600	0	0	54,600	51,330
GRV - Commercial	455	4	8,173	1,800	0	0	1,800	2,175
Sub Total		148	777,430	67,300	0	0	67,300	63,510
Specified Area Rates (Note 9)							2,411,100	2,296,349
Total Amount Raised from General Rates							0	0
LESS:							2,411,100	2,296,349
Discounts							(85,000)	(85,092)
Rate Concessions							(4,000)	(3,230)
Total							2,322,100	2,208,027

All land except exempt land in the Shire of Broomehill-Tambellup is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2017/2018 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services and facilities.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

9. CASH BACKED RESERVES

	2017/2018 Budget				2016/2017 Actual				2016/2017 Budget			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	104,800	37,000	(94,400)	47,400	105,789	36,718	(24,605)	117,902	105,800	37,000	(80,900)	61,900
Plant Reserve	88,300	504,000	(538,000)	54,300	47,451	554,005	(335,200)	266,257	47,500	554,000	(579,000)	22,500
Building Reserve	116,300	118,000	(75,000)	159,300	360,118	105,263	(350,000)	115,380	424,400	109,000	(389,400)	144,000
Computer Reserve	48,400	10,600	(35,000)	24,000	37,402	10,645	0	48,047	37,400	10,600	0	48,000
Tambellup Rec Ground & Pavilion Reserve	39,500	6,500	0	46,000	265,711	3,454	(254,800)	14,365	265,700	6,000	(254,800)	16,900
Broomehill Rec Complex Reserve	65,300	9,600	0	74,900	55,283	9,516	0	64,800	55,100	10,100	(7,000)	58,200
Building Maintenance Reserve	54,000	800	(35,000)	19,800	52,672	825	0	53,497	52,700	1,200	(35,000)	18,900
Sandalwood Villas Reserve	48,700	10,900	0	59,600	47,650	746	0	48,396	48,700	10,900	0	59,600
Bhill Synthetic Bowling Green Reserve	36,200	9,300	0	45,500	36,240	9,218	0	45,458	36,200	9,300	0	45,500
Refuse Sites Post Closure Management Reserve	10,200	5,200	0	15,400	10,245	5,190	0	15,435	10,200	5,200	0	15,400
Lavieville Lodge Reserve	45,900	10,800	0	56,700	45,913	719	0	46,632	45,900	500	0	46,400
Townscape Plan Implementation Reserve	306,500	4,000	(200,000)	110,500	202,440	103,762	0	306,202	202,400	101,000	(200,000)	103,400
Tamb Synthetic Bowling Green Reserve	0	7500	0	7,500	0	0	0	0	0	0	0	0
	964,100	734,200	(977,400)	720,900	1,266,914	840,060	(964,605)	1,142,370	1,332,000	854,800	(1,546,100)	640,700

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 major plant items.
Building Reserve	- to be used to finance replacement or repair of Council 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 agreeance with the Complex Management Committee
Building Maintenance Reserve	- to be used to fund building maintenance requirements for all Council 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 AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

10. SPECIFIED AREA RATE - 2017/2018 FINANCIAL YEAR

There are no areas within the Shire of Broomehill-Tambellup that require specified area rating for 2017/2018.

11. SERVICE CHARGES - 2017/2018 FINANCIAL YEAR

The Shire of Broomehill-Tambellup does not propose to levy the following services in 2017/2018 -

- Television and Radio Rebroadcasting
- Underground Power
- Property Surveillance and Security
- Water

12. INTEREST CHARGES AND INSTALMENTS - 2017/2018 FINANCIAL YEAR

The following instalment options are available to ratepayers for the payment of rates and service charges -

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option 1 Single payment in full within 28 days from the date of issue of the rate notice, receive 5% discount	25/08/2017	0	0%	11%
Option 2 Single payment in full within 35 days from the date of issue of the rate notice, without penalty	01/09/2017	0	0%	11%
Option 3 Payment by 2 instalments				
First Instalment (including all arrears)	01/09/2017	0	5.50%	11%
Second Instalment	05/01/2018	10	5.50%	11%
Option 4 Payment by 4 instalments				
First Instalment (including all arrears)	01/09/2017	0	5.50%	11%
Second Instalment	03/11/2017	10	5.50%	11%
Third Instalment	05/01/2018	10	5.50%	11%
Fourth Instalment	02/03/2018	10	5.50%	11%

The interest rate of 11% will be charged on all rate payments which are received after the close of business on the thirty fifth (35) day from the date of issue on the rate notice.

The Instalment Administration Fee of \$10 per notice (excluding the first) will be charged on all assessments utilising the two or four instalment option.

	Budget 2017/2018	Actual 2016/2017
Instalment Plan Admin Charge Revenue	2,000	1,920
Instalment Plan Interest Earned	3,500	2,794
Unpaid Rates Interest Earned	23,800	22,564
	29,300	27,278

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

13. PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS - 2017/2018 FINANCIAL YEAR

	Type	Discount (%)	Budget 2017/2018	Actual 2016/2017
General Rates	Discount	5%	85,000	85,092
			85,000	85,092

Circumstances in which the Discount is Granted

A discount of 5% on all rates where the ratepayer elects Option 1, that is payment in full by one instalment within **28 days** from the date of issue on the rate notice.

In addition, a 5% discount will be offered on all interim rates levied after the main billing date, provided payment is made in full within 28 days from the date of issue of the interim rate notice.

	Type	Amount	Budget 2017/2018	Actual 2016/2017
Rate Assessments	Concession	2	4,000	3,230
			4,000	3,230

A rate concession has historically been granted to the Tambellup Business Centre and the Tambellup Golf Club Inc. Provision is made for a similar rate concession to be granted in 2017/18, should a request be received by the Council.

14. FEES & CHARGES REVENUE

	Budget 2017/2018	Actual 31 May 2017
Governance	0	0
General Purpose Funding	3,600	3,212
Law, Order, Public Safety	4,600	4,107
Health	1,100	1,407
Education and Welfare	0	0
Housing	56,600	38,210
Community Amenities	76,700	74,496
Recreation & Culture	18,900	17,734
Transport	12,200	6,329
Economic Services	37,500	38,225
Other Property & Services	69,500	112,750
	280,700	296,470

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
for the year ended 30 June 2018

17. TRUST FUNDS

Funds held at balance date over which the Council has no control and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2017	Estimated Amounts Received	Estimated Amounts Paid	Balance 30 June 2018
Hall Bonds	500	2,000	(2,000)	500
Key Bonds	250	150	(350)	50
Equipment Bonds	0	500	(500)	0
House Bonds	880	0	0	880
Nomination Deposits	0	0	0	0
Prepaid Cemetery Fees	588	0	0	588
Hidden Treasures	32,700	40,000	(55,000)	17,700
Broomehill Liaison Group	1,244	0	0	1,244
Fire Prevention	834	0	0	834
Youth Support Donations	130	0	0	130
Tourism Donations	44	0	0	44
Roadwise	329	0	0	329
Building Retention - University Block subdiv	2,456	0	0	2,456
YMCA - A Smart Start Program	258,405	0	(150,000)	108,405
Broomehill Dramatic Society	3,418	0	0	3,418
Building Retention - executive residence	11,356	0	(11,356)	0
Rates held upon sale of property	4,149	0	(4,149)	0
Unclaimed Monies (2003)	1,566	0	0	1,566
	318,850			138,145

18. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any major land transactions occur in 2017/2018

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will enter into any trading undertakings or major trading undertakings in 2017/2018

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements in 2017/2018.



Supporting Information

Detailed Operating Budget by Program
Capital Revenue and Expenditure

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
<u>OPERATING REVENUE</u>				
Governance	21,500	23,000	27,454.42	32,000
General Purpose Funding	4,086,500	4,082,100	4,068,033.42	3,248,300
Law, Order & Public Safety	98,500	101,000	98,448.74	104,200
Health	1,100	1,100	1,406.91	1,100
Education & Welfare	55,300	55,300	52,825.07	80,100
Housing	54,100	54,100	41,050.20	59,600
Community Amenities	76,700	76,700	75,686.70	77,700
Recreation & Culture	33,600	38,600	37,437.49	41,400
Transport	1,215,700	1,224,200	1,016,749.66	3,564,100
Economic Services	50,700	60,700	38,573.98	38,000
Other Property & Services	64,500	107,500	151,573.78	112,500
	5,758,200	5,824,300	5,609,240.37	7,359,000
<u>OPERATING EXPENSE</u>				
Governance	(748,400)	(749,000)	(529,326.81)	(736,600)
General Purpose Funding	(269,400)	(269,400)	(240,835.71)	(266,900)
Law, Order & Public Safety	(221,600)	(229,100)	(176,973.87)	(219,500)
Health	(60,300)	(60,300)	(51,142.93)	(62,900)
Education & Welfare	(71,600)	(71,600)	(71,724.17)	(98,900)
Housing	(109,700)	(110,600)	(91,804.86)	(118,500)
Community Amenities	(432,800)	(432,800)	(343,987.39)	(402,400)
Recreation & Culture	(827,700)	(832,700)	(719,134.69)	(1,033,600)
Transport	(2,948,500)	(3,053,300)	(2,825,905.21)	(5,699,500)
Economic Services	(214,500)	(224,500)	(180,456.79)	(203,000)
Other Property & Services	(27,000)	(61,000)	(99,871.52)	(54,500)
	(5,931,500)	(6,094,300)	(5,331,163.95)	(8,896,300)
Adjustment for Non Cash Revenue and Expenses				
Depreciation of Assets	1,042,600	1,042,600	933,079.52	1,114,000
(Profit) / Loss on Sale of Assets	116,900	83,600	109,722.86	123,700
Capital Revenue and Expenses				
Purchase of Land Held for Resale	0	0	0.00	0
Purchase of Land & Buildings	(4,206,500)	(4,333,500)	(2,762,871.21)	(977,500)
Purchase of Plant & Equipment	(1,477,200)	(1,560,500)	(1,439,669.57)	(1,538,000)
Purchase of Furniture & Equipment	0	0	0.00	0
Purchase of Infrastructure Assets - Roads	(2,563,900)	(2,398,800)	(1,913,581.47)	(3,030,400)
Purchase of Infrastructure Assets - Other	(344,500)	(309,500)	(46,298.60)	(295,000)
Proceeds from Disposal of Assets	869,000	983,300	953,194.35	980,000
Grants & Contributions for the Development of Assets	3,638,700	3,791,700	2,710,860.00	3,704,800
Debt Management				
Repayment of Debentures	(52,000)	(52,000)	(30,722.57)	(82,300)
Proceeds from Self Supporting Loans	50,000	50,000	0.00	0
Proceeds from New Debentures	1,150,000	1,150,000	1,150,000.00	0
Payment of Self Supporting Loan	(50,000)	(50,000)	0.00	0
Reserves and Restricted Funds				
Transfers to Reserves	(854,800)	(879,800)	(840,060.28)	(734,200)
Transfers from Reserves	1,546,100	1,513,100	964,605.00	977,400
ADD Surplus / (Deficit) 1 July C/Fwd	1,308,900	1,239,800	1,239,849.12	1,294,800
Surplus / (Deficit) Year to Date	0	0	1,306,183.57	0

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RATES

Revenue

Rate Income

Rate revenue has been increased by 5% for both rural (UV) and townsite (GRV) properties. Council's Long Term Financial Plan has identified that rates need to increase by at least this amount annually in order for Council to continue to meet its obligations in provision of services to the Community, and to maintain existing assets as well as the creation of new assets.

In accordance with Section 6.50 of the Local Government Act 1995, rates and service charges are due and payable within 35 days from the date of issue on the rate notice. A 5% early payment discount will continued to be offered, as will payment by either the two or four instalment options.

Ex Gratia Rates

Co-operative Bulk Handling pays an annual levy in lieu of rates, which is based on the annual tonnages stored at their facilities in Broomehill and Tambellup. The levy is increased each year according to the general rate increase levied against all properties, and the tonnage advised by CBH. It is estimated that \$41,500 will be raised from ex gratia rates.

Discount

Provision has been made to offer a 5% discount on rates paid within 28 days. It is estimated that \$85,000 in discount would be utilised, based on the take up in the previous year.

Admin Fee – Instalments

In accordance with the provisions of Section 6.45 of the Local Government Act 1995, Council can impose an additional charge where the payment of rates and service charges is made by way of instalments. The additional charge is for the purpose of cost recovery (ie costs incurred to manage the instalment plans). The current fee is \$10 per instalment, after the first (ie: \$30 per year on a 4 instalment plan and \$10 per year on a 2 instalment plan).

Penalty Interest

Penalty interest is applied to all rates not paid within 35 days of the date of issue on the rate notice. The maximum rate Council can apply is 11%, which is prescribed in Section 6.51 of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996.

Interest on Instalments

Interest is calculated and applied to rates as soon as the first payment is received for an instalment plan. Local Government Act 1995 Section 6.45 and Regulation 68 of the Local Government (Financial Management) Regulations prescribe the maximum rate of interest that can be applied to instalments is 5.5%.

Rate Enquiries

Council has determined that a fee of \$40 will apply to all rate account enquiries. The enquiries are submitted by Settlement Agents electronically via a Landgate web service to obtain rates and other charges prior to sale of a property.

Rates Written Off

In previous years, the Tambellup Golf Club and Tambellup Business Centre have applied to Council for a concession on their annual rates. Provision is made should Council again agree to a concession on rates for these two properties.

Contract Services

Provision is made for costs associated with debt recovery through Councils debt collection agency CS Legal. Most charges in relation to recovery of rates are able to be on-charged on to the outstanding debtors. This expense is offset by revenue shown as a reimbursement.

Valuations & Title Searches

Rural properties are revalued by the Valuer General annually. The townsite properties were last valued in 2013/2014, and are revalued every five years. Townsite properties will be revalued during 2017/18. Interim valuations are received throughout the year when farming properties are sold to multiple owners, or building improvements have been made which will affect the valuation.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

GENERAL PURPOSE FUNDING

		Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
RATES					
Revenue					
03001	Rate Income				
	70 Rates	2,294,700	2,294,700	2,296,348.75	2,411,100
03002	Rates - Ex Gratia				
	73 Contributions	37,400	39,000	39,322.04	41,500
03005	Discount - Rates				
	70 Rates	(80,000)	(85,000)	(85,092.37)	(85,000)
03011	Admin Fee - Instalments				
	83 Fees & Charges	1,600	2,000	1,920.00	2,000
03012	Rates Penalty Interest				
	86 Penalty Interest	20,000	20,000	20,756.79	22,000
03013	Instalment Interest				
	86 Penalty Interest	3,500	3,500	2,793.70	3,500
03014	Interest on Deferred Rates				
	86 Penalty Interest	700	700	757.20	800
03016	Rate Enquiries				
	83 Fees & Charges	800	800	630.00	800
03030	Reimbursements				
	74 Reimbursements	5,000	5,000	0.00	3,000
03111	Expense - Rates Written Off				
	70 Rates	(3,500)	(3,500)	(3,229.79)	(4,000)
TOTAL REVENUE - RATES		2,280,200	2,277,200	2,274,206.32	2,395,700
Expense					
03110	Expense - Rates General				
	14 Printing & Stationery	(2,000)	(2,000)	(575.52)	(1,500)
	16 Contract Services	(8,000)	(8,000)	0.00	(5,000)
	18 Postage & Freight	(300)	(300)	(241.82)	(300)
	23 Valuations & Title Searches	(10,000)	(10,000)	(8,719.77)	(15,000)
	96 Administration Allocated	(182,900)	(182,900)	(168,124.84)	(179,200)
TOTAL EXPENSE - RATES		(203,200)	(203,200)	(177,661.95)	(201,000)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER GENERAL PURPOSE FUNDING

Revenue

Grants Commission FAGs & Untied Road Grants

Financial Assistance Grants (FAGs) are provided from the State Government through the WA Local Government Grants Commission (WALGGC). This funding is not tied to any particular projects, rather they are provided to assist to maintain Councils road network and other operational costs.

The indexation of Financial Assistance Grants to Local Governments across the country has been reintroduced effective 1 July 2017. This was frozen by the Federal Government as part of the budget process in May 2013 for a three year period (2014/15, 2015/16 and 2016/17).

The WALGGC have advised that final allocations for 2017/18 will not be provided until August, and the budget has been prepared on the basis that the Shire will receive the same amount in FAGs as the previous year. An advance instalment of approximately 50% of our 2017/18 FAGs allocation was received in June, however the WALGGC suggest that Councils should not use this amount as the basis of actual allocations to be made in 2017/18.

The budget has been prepared to reflect the advance payment carried forward as part of the 30 June surplus, and the balance shown as revenue to be received during the year.

Other General Purpose

Interest on Investments - Reserves

Interest earned on Councils Reserve funds is reinvested into the respective reserve. The revenue is shown under this heading, as well as a transfer into the reserves.

Interest on Investments - Municipal Fund

Grant funding received for the Tambellup Pavilion is currently held in term deposits, and interest earned is retained in the investment.

Expense

Bank Charges

Council incurs fees on its Municipal Fund for the EFTPOS service (merchant fees), bulk transfers (payroll and creditors) and transaction fees.

Other Sundry Expenses

Payments under this heading include the fee Council is charged by Centrelink for their customers making regular payments from their pension towards rates accounts, along with the fee charged by the Debt Collector to handle regular payments from sundry debtors. Unfortunately, Council must carry these costs and they cannot be passed onto the debtor.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

GENERAL PURPOSE FUNDING	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
GENERAL PURPOSE FUNDING				
Revenue				
03229 Grants - FAGS General Purpose				
71 Grants - Operating	1,152,500	1,158,500	1,158,483.00	554,700
03230 Grants - FAGS Local Roads				
71 Grants - Operating	610,200	602,800	602,784.00	267,600
TOTAL REVENUE - GENERAL PURPOSE FUNDING	1,762,700	1,761,300	1,761,267.00	822,300
OTHER GENERAL PURPOSE FUNDING				
Revenue				
03239 Other General Purpose Funding				
79 Other Sundry Income	0	0	(0.18)	0
83 Fees & Charges	1,000	1,000	662.34	800
03240 Other General Purpose Funding - No GST				
84 Interest On Investments - Reserves	27,600	27,600	22,860.28	19,500
85 Interest On Investments - Muni Fund	15,000	15,000	9,037.66	10,000
TOTAL REVENUE - OTHER GPF	43,600	43,600	32,560.10	30,300
Expense				
03340 Other General Purpose Funding				
50 Bank Charges	(5,000)	(5,000)	(7,007.10)	(6,000)
59 Other Sundry Expenses	(200)	(200)	(125.04)	(200)
96 Administration Allocated	(61,000)	(61,000)	(56,041.62)	(59,700)
TOTAL EXPENSE - OTHER GPF	(66,200)	(66,200)	(63,173.76)	(65,900)
REVENUE - GENERAL PURPOSE FUNDING	4,086,500	4,082,100	4,068,033.42	3,248,300
EXPENSE - GENERAL PURPOSE FUNDING	(269,400)	(269,400)	(240,835.71)	(266,900)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

MEMBERS OF COUNCIL

Revenue

Contributions

Council receives annually a "Members Experience Rebate" from its insurers, Local Government Insurance Services. These funds are a distribution from LGIS's self insured scheme, which are distributed on a 'claims made' basis.

Expense

Minor Equipment

Council elections are in October 2017 and provision is made to purchase new iPads for incoming Councillors, if required.

Professional Services

Provision is made to engage a consultant to assist Council to undertake the CEO's annual performance review.

Computer & Internet Expenses

Provision is made for the monthly payment to Telstra the sim cards/data packs provided for Councillor iPads.

Councillor Allowances

Provision is made for the payment of an annual Information and Communications Technology (ICT) Allowance to all Councillors, of \$500 per annum. Payment of this allowance is made in accordance with Section 5.99A of the Local Government Act 1995, and the April 2017 determination made by the Salaries & Allowances Tribunal which prescribes the minimum and maximum allowances payable to elected members.

Refreshments & Entertainment

Includes catering for various Council and Community functions, and the monthly Council meetings.

Subscriptions

Provision is made for the following subscriptions:-

- WALGA Association Membership and the following services:-
 - Local Government Act Guide, Manuals & Update Service
 - Local Laws Service
 - Tax Service
 - Workplace Solutions Services
 - Procurement Services
- Local Government Managers Association WA
- Great Southern Zone WALGA
- State Law Publisher

President & Deputy Allowances

Section 5.98(5) of the Local Government Act 1995 states that the President is entitled to an allowance in addition to meeting fees, which is to be either the prescribed minimum annual local government allowance for Mayors or Presidents; or the allowance set by the local government within the prescribed range.

The April 2017 review of fees, allowances and expenses for elected members by the Salaries and Allowances Tribunal prescribes the minimum allowance for the President is \$508 per annum and the maximum is \$19,864 per annum.

Section 5.98A of the Local Government Act 1995 states that the Council may decide, by absolute majority, to pay the Deputy President and allowance of up to the prescribed percentage of the annual allowance to which the President is entitled. The prescribed percentage is 25%.

In 2017/18 the President is entitled to an annual allowance of \$2,000 and the Deputy President \$500.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

MEMBERS OF COUNCIL

Members Meeting Fees

In accordance with Section 5.99 of the Local Government Act 1995, Council is to determine the annual attendance fees payable to the President and Councillors.

The April 2017 review of fees, allowances and expenses for elected members by the Salaries and Allowances Tribunal prescribes the fees payable to members, effective from 1 July 2017. The determination prescribes that the minimum annual allowance for Councillors is \$3,553 and the maximum is \$9,410. For the Presidents annual allowance, the minimum is \$3,553 and the maximum is \$19,341.

In 2017/1817 the annual allowance for meeting fees is set at \$13,000 for the President and \$6,500 for Councillors.

Donations

An amount of \$5,000 has been set aside for donations, which are requested of Council at various times throughout the year. Council has historically made a donation to assist community groups in hosting ANZAC Day and Australia Day functions in Broomehill and Tambellup each year.

Conference Expenses

\$10,000 has been allocated for Councillors conference expenses, which include registration for the Local Government Week convention, the National Roads Congress and other conferences or training that may arise.

Travel & Accommodation

Provision is made for accommodation, travelling and meal expenses incurred by Councillors when attending conferences or training. This also includes the annual payment of travelling expenses to Councillors for attendance at Council and Committee meetings.

Insurances

Councillor & Officers Liability, Fidelity Guarantee and Personal Accident insurances are reported under this heading.

Tambellup Admin Building

Repairs & Maintenance

- Replace lino/seal concrete in foyer and kitchen area;
- Provision for general maintenance as required.

Interest on Loans

Loan 95 was raised for the major renovations to the Admin Building in 2003. The loan matures in June 2023.

Broomehill Admin Building

Repairs & Maintenance

- Provision for general maintenance as required.

Interest on Loans

Loan 98 was raised in 2013 for the refurbishment of the reception area and library, which was undertaken at the time of the Archive Repository renovations. The loan matures in June 2018.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

GOVERNANCE

MEMBERS OF COUNCIL

Revenue

04001 Revenue - Members Of Council

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
72 Grants - Non Operating	10,600	10,600	10,600.00	0
73 Contributions	10,000	5,000	3,337.50	16,000

04002 Revenue - Members of Council NO GST

79 Other Sundry Income	0	0	0.00	0
------------------------	---	---	------	---

TOTAL REVENUE - MEMBERS OF COUNCIL **20,600** **15,600** **13,937.50** **16,000**

Expense

04101 Expense - Members Of Council

13 Minor Equipment	(1,500)	(1,500)	0.00	(2,000)
14 Printing & Stationery	(300)	(300)	(229.09)	(300)
16 Contract Services	(500)	(500)	(282.00)	(500)
17 Professional Services	(5,000)	(5,000)	0.00	(5,000)
19 Advertising & Promotions	(1,000)	(1,000)	(957.28)	(1,000)
24 Legal Advice	(2,000)	(2,000)	0.00	(2,000)
26 Computer & Internet Expenses	(3,500)	(3,500)	(3,231.89)	(3,500)
49 Councillor Allowances	(3,500)	(3,500)	(1,750.00)	(3,500)
52 Refreshments & Entertainment	(20,000)	(20,000)	(19,143.80)	(20,000)
53 Subscriptions	(24,000)	(24,000)	(21,774.50)	(25,000)
54 President & Deputy Allowances	(2,500)	(2,500)	(1,250.00)	(2,500)
55 Members Meeting Fees	(55,000)	(55,000)	(26,000.00)	(55,000)
56 Donations	(5,000)	(5,000)	(1,133.04)	(5,000)
57 Conference Expenses	(10,000)	(10,000)	(4,862.70)	(10,000)
58 Travel & Accommodation	(7,000)	(7,000)	(5,005.63)	(7,000)
59 Other Sundry Expenses	(5,000)	(5,000)	(2,145.55)	(5,000)
60 Insurances	(2,700)	(3,300)	(3,266.30)	(3,700)
96 Administration Allocated	(365,700)	(365,700)	(336,249.75)	(358,400)

04103 Expense - Tambellup Admin Building

01 Salaries & Wages	(13,500)	(13,500)	(11,565.07)	(14,000)
15 Repairs & Maintenance	(3,000)	(3,000)	(5,000.15)	(16,500)
16 Contract Services	(200)	(200)	(240.21)	(200)
51 Interest On Loans	(8,800)	(8,800)	(4,966.91)	(7,700)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(4,800)	(4,800)	(4,533.62)	(4,800)
65 Electricity & Gas	(7,500)	(7,500)	(5,665.36)	(7,000)
66 Water Charges	(500)	(500)	(977.97)	(1,000)
98 Plant Operating Costs	0	0	(362.00)	0
99 Public Works Overhead	(9,500)	(9,500)	(5,972.29)	(6,300)

04106 Expense - Broomehill Admin Building

01 Salaries & Wages	(4,000)	(4,000)	(2,832.11)	(4,000)
15 Repairs & Maintenance	(12,000)	(12,000)	(1,877.09)	(5,000)
16 Contract Services	(200)	(200)	(132.94)	(200)
51 Interest On Loans	(1,800)	(1,800)	(1,225.68)	(900)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,500)	(1,500)	(1,465.70)	(1,500)
65 Electricity & Gas	(2,000)	(2,000)	(1,504.64)	(1,600)
66 Water Charges	(100)	(100)	(17.75)	(100)
98 Plant Operating Costs	0	0	(52.00)	0
99 Public Works Overhead	(2,800)	(2,800)	(1,468.79)	(1,800)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

MEMBERS OF COUNCIL

Elections

Council elections are due to be held in October 2017. Council has resolved that the elections will be by postal vote, conducted by the WA Electoral Commission. The estimate provided by the Commission to conduct the election is \$10,000. A minor amount of advertising costs are provided for, should they be required.

Audit

Council appointed Lincolns as its Auditor in February 2015 for a five year term. The fees budgeted are in accordance with the agreement entered into with Lincolns. Audit fees include the interim and final audits for the year, as well as auditing the various grants that Council receives during the year.

ADMINISTRATION GENERAL

Revenue

Reimbursements

Adjustment received from the Workers Compensation premium from the previous year, as the actual wages paid to employees is lesser than the estimate provided prior to the commencement of new financial year and budget.

Reimbursements (No GST)

Provision is made for the reimbursement of salary sacrificed items by staff. The Australian Taxation Office prescribes the items that are eligible for staff to salary sacrifice, provided they are for work related purposes.

Expense

Workers Compensation

Councils premium for Workers Compensation is calculated on the estimated wages paid for the year.

Protective Clothing

Administration Staff are entitled to a uniform allowance of \$600 each, and the CEO \$2000 in accordance with the contract. Uniforms are purchased from Councils preferred supplier (presently Neat n Trim).

Training & Education

Provision has been made to allow for Staff to attend relevant training as it arises.

Fringe Benefits Tax

Provision for the FBT payable on benefits provided to the CEO and Manager Corporate Services.

Staff Housing Allocation

Staff housing costs are redirected from the "Housing" program, to the program in which the staff member is employed. Costs to maintain administration staff housing at 27 East Terrace, 20 Henry Street and 63 Taylor Street are allocated to this program.

Minor Equipment

Provision is made for the purchase of minor office equipment as required.

Professional Services

Provision of the Regional Risk Co-ordinators services provided through Local Government Insurance Services. Professional valuers will be engaged to provide valuations for Councils assets which are required to be shown at fair value in the financial reports. Infrastructure Assets are due for revaluation in 2017/18.

Leasing & Plant Hire

\$27,000 is allocated for the monthly payment of the photocopier lease and usage charge. The lease on the existing copier was entered into in August 2016 for a three year period.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ADMINISTRATION GENERAL

Computer & Internet Expenses

Provision of \$55,000 is made to include the following IT services:-

- IT Vision annual license fee (for SynergySoft financial software);
- Perfect Computer Solutions - IT Support;
- Westnet Subscriptions;
- Web Hosting/website mtce.

Subscriptions

Provision is made for the annual subscription to the IT Vision user group and the Local Government Managers Association annual memberships for the CEO, Manager Corporate Services and Manager Finance & Assets.

Conference Expenses

\$8,000 has been set aside for attendance by the CEO and senior staff at various conferences throughout the year, which include Local Government Week, Local Government Professionals WA State Conference, National Roads Congress and other conferences that may arise.

Travel & Accommodation

Provision is made for reimbursement of travel expenses for staff attending training, and accommodation and meals whilst at training.

Other Sundry Expenses

Staff are able to salary sacrifice eligible work related items through their pay. Purchase of these items on their behalf is shown under this heading. Reimbursement from staff wages is shown as revenue - reimbursements.

Insurances

Councils insurances are provided through Local Government Insurance Services. Public Liability, Councillor & Officers Liability, Fidelity Guarantee and Personal Accident insurances are reported under this heading.

Administration Allocated

All costs associated with the administrative functions of the Council are allocated into this program and then distributed, as a percentage, across the whole organisation.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

GOVERNANCE	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
04102 Expense - Elections				
17 Professional Services	(2,000)	(2,000)	0.00	(10,000)
19 Advertising & Promotions	(500)	(500)	0.00	(500)
04104 Expense - Audit				
17 Professional Services	(20,000)	(20,000)	(3,450.00)	(20,000)
TOTAL EXPENSE - MEMBERS OF COUNCIL	(609,100)	(609,700)	(480,733.81)	(612,700)
ADMINISTRATION GENERAL				
Revenue				
04201 Revenue - Administration General				
71 Grants - Operating	0	0	3,190.00	0
74 Reimbursements	1,500	5,000	6,943.99	4,000
04202 Revenue - Administration General NO GST				
74 Reimbursements	1,000	4,000	2,653.97	3,000
04203 Revenue - FOI Applications				
83 Reimbursements	0	0	0.00	0
TOTAL REVENUE - ADMINISTRATION GENERAL	2,500	9,000	12,787.96	7,000
Expense				
04301 Expense - Administration General				
01 Salaries & Wages	(797,700)	(797,700)	(710,070.63)	(745,500)
02 Superannuation	(103,000)	(103,000)	(94,446.20)	(104,000)
03 Workers Comp Insurance	(19,500)	(19,500)	(15,150.00)	(19,500)
04 Protective Clothing	(7,200)	(7,200)	(6,488.95)	(7,200)
05 Training & Education	(10,000)	(10,000)	(8,204.71)	(10,000)
07 Recruitment Costs And Subsidies	(2,000)	(2,000)	(2,200.00)	(2,000)
08 Fringe Benefits Tax	(17,000)	(17,000)	(12,693.00)	(17,000)
10 Staff Housing Allocation	(39,500)	(39,500)	(56,307.11)	(48,600)
13 Minor Equipment	(3,500)	(3,500)	(2,515.89)	(3,500)
14 Printing & Stationery	(10,000)	(10,000)	(3,435.14)	(8,000)
15 Repairs & Maintenance	(500)	(500)	(543.18)	(500)
16 Contract Services	(500)	(500)	(36.36)	0
17 Professional Services	(20,000)	(20,000)	(24,043.64)	(25,000)
18 Postage & Freight	(7,000)	(7,000)	(2,913.91)	(5,000)
19 Advertising & Promotions	(1,000)	(1,000)	(847.46)	(1,000)
20 Leasing & Plant Hire	(27,000)	(27,000)	(26,074.44)	(27,000)
24 Legal Advice	(2,000)	(2,000)	0.00	(2,000)
26 Computer & Internet Expenses	(50,000)	(50,000)	(61,278.01)	(55,000)
41 Loss On Sale Of Assets	(4,500)	(4,500)	(20,508.47)	(23,000)
53 Subscriptions	(2,000)	(2,000)	(2,587.42)	(2,500)
57 Conference Expenses	(5,000)	(5,000)	(5,088.94)	(8,000)
58 Travel & Accommodation	(8,000)	(8,000)	(4,100.20)	(8,000)
59 Other Sundry Expenses	(2,000)	(2,000)	(3,216.12)	(3,000)
60 Insurances	(20,000)	(20,000)	(20,113.30)	(22,000)
67 Telephone Expense	(15,000)	(15,000)	(11,349.99)	(15,000)
04330 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(26,000)	(26,000)	(23,888.38)	(26,000)
31 Dep'n Plant & Equipment	(2,200)	(2,200)	(2,461.60)	(2,600)
32 Dep'n Furniture & Equipment	(17,000)	(17,000)	(3,505.59)	(3,800)
04302 Expense - Administration Allocation				
96 Administration Allocated	1,219,100	1,219,100	1,120,832.40	1,194,700
TOTAL EXPENSE - ADMINISTRATION GENERAL	0	0	(3,236.24)	0

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

AMALGAMATION

The unspent balance of funding for the Broomehill-Tambellup amalgamation is allocated to consolidating the two Town Planning Schemes. The grant funding expended to date has been acquitted, and the Department of Local Government has granted an extension to enable Council to utilise the balance of the funding to prepare this document.

OTHER GOVERNANCE

Revenue

Broomehill Archive Repository

Contributions are shown from the Shires of Cranbrook, Kojonup and Plantagenet towards the operating costs of the Repository.

VROC/Regional Collaboration

Provision of receipt of contributions from VROC Members, or other local governments, towards payment for preparation of business cases and feasibility studies for VROC or Regional projects where the Shire is the lead agency.

Expense

VROC/Regional Collaboration

Provision is made to jointly employ an Executive Officer for the Southern Link VROC. The Officer is employed by the Shire of Plantagenet, and the costs of employment are shared equally between all four Councils.

Additional funding is provided for Councils ongoing participation in the Southern Link VROC, as well as wider regional projects as they may arise.

Asset Management Plan

Provision is made for the ongoing development of the Asset Management Plan, and to implement the recommendations highlighted in the Asset Management Improvement Strategy.

Long Term Financial Plan

The Long Term Financial Plan requires review, which will be undertaken in conjunction with the review of Councils Integrated Planning documents this year.

Strategic Planning Capacity Building

Council received funding of \$45,000 in 2011/2012 for preparation of the Strategic Community Plan. The balance of funds still to be expended is carried forward as part of the surplus. The remaining funds will be used for the review of the Plan in 2017/18.

Workforce Plan

The Workforce Plan is due for review and funds are provided to engage an independent consultant to assist with this.

Broomehill Archive Repository

The Councils of the Southern Link VROC entered into a Memorandum of Understanding for the Broomehill Archive Repository. It was agreed that all Councils would contribute to the operating costs of the Repository, based on the percentage of area each was allocated for storage of their records, those being - Broomehill-Tambellup 20%, Cranbrook 20%, Kojonup 25%, Plantagenet 35%

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

GOVERNANCE	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
AMALGAMATION				
Expense				
04105 Expense - Amalgamation				
17 Professional Services	(51,500)	(51,500)	0.00	(51,500)
TOTAL EXPENSE - AMALGAMATION	(51,500)	(51,500)	0.00	(51,500)
OTHER GOVERNANCE				
Revenue				
04119 Revenue - Broomehill Archive Repository				
73 Contributions	4,000	4,000	0.00	4,000
04120 Revenue - VROC / Regional Collaboration				
73 Contributions	5,000	5,000	11,328.96	5,000
TOTAL REVENUE - OTHER GOVERNANCE	9,000	9,000	11,328.96	9,000
Expense				
04125 Expense - VROC / Regional Collaboration				
16 Contract Services	(35,000)	(35,000)	(22,226.55)	(15,000)
59 Other Sundry Expenses	0	0	(90.00)	0
04126 Expense - Asset Management Plan				
16 Contract Services	(30,000)	(30,000)	(12,800.00)	(20,000)
04128 Expense - Long Term Financial Plan				
16 Contract Services	(5,000)	(5,000)	0.00	(10,000)
04129 Expense - Strategic Community Plan				
16 Contract Services	(11,400)	(11,400)	0.00	(11,400)
04131 Expense - Workforce Plan				
16 Contract Services	0	0	0.00	(10,000)
04132 Expense - Broomehill Archive Repository				
01 Salaries & Wages	(200)	(200)	(54.25)	(200)
15 Repairs & Maintenance	(1,000)	(1,000)	(6,519.80)	(1,000)
16 Contract Services	(500)	(500)	(300.00)	(500)
60 Insurances	(2,500)	(2,500)	(2,198.54)	(2,500)
65 Electricity & Gas	(2,000)	(2,000)	(1,140.49)	(1,800)
99 Public Works Overheads	(200)	(200)	(27.13)	0
TOTAL EXPENSE - OTHER GOVERNANCE	(87,800)	(87,800)	(45,356.76)	(72,400)
REVENUE - GOVERNANCE	32,100	33,600	38,054.42	32,000
EXPENSE - GOVERNANCE	(748,400)	(749,000)	(529,326.81)	(736,600)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

FIRE PREVENTION

Revenue

ESL Grant

Council will receive \$31,000 from the Department of Fire and Emergency Services 'Local Government Grants Scheme', also known as the ESL Grant. This funding assists in providing equipment to the fire brigades, as well as insurance coverage for these volunteers.

ESL Collected

DFES have advised that the minimum ESL charge (which applies to all properties in the Shire of Broomehill-Tambellup) has been increased from \$71 to \$75 for 2017/18. The ESL raised is paid to DFES in quarterly instalments over the year.

ESL Administration Fee

Council receives an annual payment of \$4,000 to assist with administering the collection of the ESL on behalf of DFES.

Expense

ESL Grant

Clothing & Accessories

Protective clothing, accessories and equipment will be purchased for brigade members utilising the ESL Grant for an estimated \$10,000.

Maintenance Equipment

Provision is made to purchase minor eligible items of equipment, at the request of the Fire Advisory Committee and Fire Brigades, and for repairs to existing equipment as required.

ESL Remitted

The total amount of ESL levied is remitted to DFES in quarterly instalments, in accordance with the provisions of the Option B Agreement which Council entered into with DFES.

Fire Prevention Other

Insurance

Provision is made of \$15,000 for insurance for Councils' Bushfire Volunteers and their vehicles/equipment when attending fires. Insurance coverage is provided through Local Government Insurance Services.

Other Sundry Expenses

Council has previously allocated an allowance of \$750 to the Chief Fire Control Officer. Provision is made for payment of this allowance again in 2017/18.

Provision is made for the preparation of the Fire Break Order, which is updated and printed annually and is distributed with the annual rates notice.

Community Emergency Services Manager

At the April 2014 meeting Council resolved to participate in an initiative to engage a Community Emergency Services Manager in conjunction with the Shire of Katanning and DFES. Since that time the Shire of Woodanilling became without a CESM however still required services of this position. Upon renewal of the Contract with the Katanning/Broomehill-Tambellup officer, DFES allocated time from this position to include Woodanilling, and this arrangement will come into effect from 1 July 2017. This position is funded 60:40 between DFES and Shires, and individual Shires contributions are split 15:15:10 Katanning:Broomehill-Tambellup;Woodanilling.

Jam Creek Road Tower

All costs associated with the tower relate to provision of the bushfire radio network.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION

Revenue

05001 Revenue - ESL Grant

71 Grants - Operating

31,000 31,000 23,250.00 31,000

05020 Revenue - ESL Collected

79 Other Sundry Income

56,600 56,600 56,587.00 56,600

05021 Revenue - Other Fire Prevention

73 Contributions

2,000 2,000 7,154.55 5,000

74 Reimbursements

0 2,500 2,300.00 2,000

83 Fees & Charges

100 100 54.56 100

05022 Revenue - ESL Administration Fees

79 Other Sundry Income

4,000 4,000 4,000.00 4,000

05024 Revenue - ESL Penalty Interest

86 Penalty Interest

800 800 977.67 900

05025 Revenue - Interest on Deferred ESL

86 Penalty Interest

100 100 72.42 100

TOTAL REVENUE - FIRE PREVENTION

94,600 97,100 94,396.20 99,700

Expense

05103 Expense - ESL Grant Clothing & Accessories

13 Minor Equipment

(11,000) (13,300) (4,859.60) (10,000)

05105 Expense - ESL Grant Maintenance Equipment

13 Minor Equipment

(5,000) (5,000) (1,948.13) (6,000)

15 Repairs & Maintenance

0 0 (50.00) 0

05120 Expense - ESL Remitted

59 Other Sundry Expenses

(56,600) (56,600) (56,791.00) (56,600)

05121 Expense - Fire Prevention Other

01 Salaries & Wages

(1,500) (1,500) (592.19) (1,000)

13 Minor Equipment

0 0 (11.33) 0

14 Printing & Stationery

(1,500) (1,500) (100.14) (1,500)

16 Contract Services

(200) (2,700) (3,137.27) (3,000)

18 Postage & Freight

0 0 (72.55) (500)

19 Advertising & Promotions

(200) (200) (109.09) (200)

59 Other Sundry Expenses

(800) (800) (204.55) (800)

60 Insurances

(15,000) (12,700) (12,700.00) (15,000)

67 Telephone Expense

(3,000) (3,000) (3,061.34) (4,000)

96 Administration Allocated

(18,300) (18,300) (16,812.48) (17,900)

98 Plant Operating Costs

(2,000) (2,000) (340.00) (500)

99 Public Works Overhead

(1,500) (1,500) (592.19) (1,000)

05122 Expense - Fire Shed

01 Salaries & Wages

0 0 (33.28) 0

15 Repairs & Maintenance

0 0 (90.98) 0

60 Insurances

(700) (700) (593.26) (700)

99 Public Works Overhead

0 0 (33.28) 0

05123 Expense - Community Emergency Services Manager

16 Contract Services

(20,000) (20,000) 0.00 (20,000)

05124 Expense - Jam Creek Road Communications Tower

01 Salaries & Wages

(200) (200) (216.58) (200)

15 Repairs & Maintenance

(500) (500) 0.00 (500)

60 Insurances

(300) (300) (211.72) (300)

98 Plant Operating Costs

(100) (100) (76.00) (100)

99 Public Works Overhead

(200) (200) (216.58) (200)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

FIRE PREVENTION

Fairfield Tower

This tower hosts the equipment required to provide the bushfire radio network.

ANIMAL CONTROL

Revenue

Dog Control

Fees & Charges

Dog registration fees are determined by the Dog Act 1976 and fall due on the 31st October each year. An estimated \$3,500 in dog registration fees will be received.

Cat Control

Fees & Charges

The Cat Act 2011 came into effect in November 2012, and fees for registration of cats are determined under this Act. An estimated \$500 in registration fees is anticipated, as more residents become aware of the requirement to register their cats.

Expense

Contract Services

Ranger Services are provided on a fee for service basis from the Shire of Kojonup. The Ranger attends both Broomehill and Tambellup townsites on a monthly basis, or more regularly if required.

OTHER LAW, ORDER & PUBLIC SAFETY

Expense

VESU/Ambulance Callouts

A contingent amount is provided if Councils staff, who are members of the Volunteer Emergency Services Unit or St John Ambulance, are called upon to assist at a callout during business hours. Council Policy 2.9 "Emergency Services Leave" allows staff who actively participate in emergency service organisations within the Community access to additional leave to attend to callouts

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

LAW, ORDER & PUBLIC SAFETY	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
FIRE PREVENTION continued				
05125 Expense - Fairfield Communications Tower				
01 Salaries & Wages	(300)	(300)	(237.50)	(200)
15 Repairs & Maintenance	(500)	(500)	0.00	(500)
65 Electricity & Gas	(600)	(600)	(386.09)	(600)
60 Insurances	(200)	(200)	(191.42)	(200)
98 Plant Operating Costs	(200)	(200)	(84.00)	(100)
99 Public Works Overhead	(300)	(300)	(237.50)	(200)
05130 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(5,300)	(5,300)	(4,845.92)	(5,300)
31 Dep'n Plant & Equipment	(37,000)	(37,000)	(26,037.91)	(28,400)
32 Dep'n Furniture & Equipment	(500)	(500)	0.00	0
TOTAL EXPENSE - FIRE PREVENTION	(183,500)	(186,000)	(134,873.88)	(175,500)
ANIMAL CONTROL				
Revenue				
05202 Revenue - Dog Control (No Gst)				
82 Fines & Penalties	100	100	600.00	500
83 Fees & Charges	3,500	3,500	2,843.79	3,500
05203 Revenue - Cat Control (No Gst)				
82 Fines & Penalties	0	0	0.00	0
83 Fees & Charges	300	300	608.75	500
TOTAL REVENUE - ANIMAL CONTROL	3,900	3,900	4,052.54	4,500
Expense				
05301 Expense - Animal Control				
01 Salaries & Wages	(1,500)	(1,500)	(918.21)	(1,000)
13 Minor Equipment	(1,000)	(1,000)	0.00	(1,000)
15 Repairs & Maintenance	0	0	(60.63)	0
16 Contract Services	(10,000)	(15,000)	(17,085.00)	(20,000)
19 Advertising & Promotions	(200)	(200)	0.00	(200)
96 Administration Allocated	(18,300)	(18,300)	(16,812.48)	(17,900)
98 Plant Operating Costs	(200)	(200)	(132.00)	(200)
99 Public Works Overhead	(1,500)	(1,500)	(791.99)	(1,000)
05320 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(300)	(300)	(229.40)	(300)
31 Dep'n Plant & Equipment	(600)	(600)	(376.26)	(400)
TOTAL EXPENSE - ANIMAL CONTROL	(33,600)	(38,600)	(36,405.97)	(42,000)
OTHER LAW, ORDER & PUBLIC SAFETY				
Expense				
05451 Expense - Other Law, Order & Public Safety				
16 Contract Services	(3,500)	(3,500)	(3,497.46)	0
59 Other Sundry Expenses	0	0	(148.19)	0
05452 Expense - VESU /Ambulance Callouts				
01 Salaries & Wages	(500)	(500)	(1,195.72)	(1,000)
99 Public Works Overhead	(500)	(500)	(852.65)	(1,000)
TOTAL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY	(4,500)	(4,500)	(5,694.02)	(2,000)
REVENUE - LAW, ORDER & PUBLIC SAFETY	98,500	101,000	98,448.74	104,200
EXPENSE - LAW, ORDER & PUBLIC SAFETY	(221,600)	(229,100)	(176,973.87)	(219,500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

MATERNAL & INFANT HEALTH

Revenue

Rent

The Gnowangerup Family Support Association utilise the Infant Health Clinic in Tambellup every Friday for Daycare, and pay \$600 annually to utilise the building.

Expense

Infant Health Clinic

Repairs & Maintenance

- Painting – kitchen/laundry/toilet and external patio beams.
- General maintenance as required.

HEALTH INSPECTION

Revenue

Fees and Charges

Revenue is raised for applications and inspections of septic tank units, which are usually submitted with a building application. These charges are determined by the Health Act and associated Regulations.

Expense

Contract Services

Environmental Health Services are provided by the Shire of Kojonup, and their officer attends the Shire regularly.

Provision is also made for food sampling from local businesses, which is undertaken by the EHO and submitted to the Local Health Authorities Analytical Committee for analysis.

Legal Advice

Provision has increased under this heading as there are a number of ongoing matters that the EHO has been dealing with that require legal opinion.

PREVENTATIVE SERVICES – PEST CONTROL

Provision is made under this heading for mosquito fogging as required in the townsites.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

HEALTH

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
MATERNAL & INFANT HEALTH				
Revenue				
07001 Revenue - Maternal & Infant Health				
80 Rent	600	600	590.91	600
TOTAL REVENUE - MATERNAL & INFANT HEALTH	600	600	590.91	600
Expense				
07101 Expense - Health (Infant Health Clinic)				
01 Salaries & Wages	(1,000)	(1,000)	(897.79)	(1,000)
15 Repairs & Maintenance	(4,500)	(4,500)	(787.19)	(3,000)
16 Contract Services	0	0	(132.94)	0
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(800)	(800)	(729.56)	(800)
65 Electricity & Gas	(900)	(900)	(618.19)	(900)
66 Water Charges	(500)	(500)	(825.71)	(900)
67 Telephone Expense	(500)	(500)	(413.95)	(500)
96 Administration Allocated	(1,200)	(1,200)	(1,120.84)	(1,200)
98 Plant Operation Costs	(500)	(500)	(567.00)	(500)
99 Public Works Overhead	(1,000)	(1,000)	(897.79)	(1,000)
07110 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(3,200)	(3,200)	(2,980.96)	(3,200)
31 Dep'n Plant & Equipment	(1,000)	(1,000)	(642.43)	(700)
TOTAL EXPENSE - MATERNAL & INFANT HEALTH	(15,200)	(15,200)	(10,685.35)	(13,800)
HEALTH INSPECTION				
Revenue				
07121 Revenue - Health Inspection (No Gst)				
83 Fees & Charges	500	500	698.00	500
TOTAL REVENUE - HEALTH INSPECTION	500	500	816.00	500
Expense				
07130 Expense - Health Inspection				
16 Contract Services	(15,000)	(15,000)	(5,426.32)	(15,000)
24 Legal Advice	(3,000)	(3,000)	0.00	(3,000)
96 Administration Allocated	(12,200)	(12,200)	(11,208.30)	(11,900)
TOTAL EXPENSE - HEALTH INSPECTION	(30,200)	(30,200)	(16,634.62)	(29,900)
PREVENTATIVE SERVICES - PEST CONTROL				
Expense				
07301 Expense - Pest Control				
01 Salaries & Wages	(4,000)	(4,000)	(6,045.30)	(5,000)
15 Repairs & Maintenance	(5,000)	(5,000)	(7,525.52)	(5,000)
96 Administration Allocated	(1,200)	(1,200)	(1,120.84)	(1,200)
98 Plant Operating Costs	(1,200)	(1,200)	(3,110.00)	(3,000)
99 Public Works Overhead	(3,500)	(3,500)	(6,021.30)	(5,000)
TOTAL EXPENSE - PREVENTATIVE SERVICES PEST CONTROL	(14,900)	(14,900)	(23,822.96)	(19,200)
REVENUE - HEALTH	1,100	1,100	1,406.91	1,100
EXPENSE - HEALTH	(60,300)	(60,300)	(51,142.93)	(62,900)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER EDUCATION

Revenue

Reimbursements

Reimbursement from the Nurse Turner/Snowy Wilson Award investment for the annual awards presented at the Tambellup Primary School end of year concert.

A Smart Start Program

The Shire is the banker for the 'A Smart Start Great Southern' Committee and hold grant funding in the Trust Fund. These funds are utilised to employ local co-ordinators whose wages/super are processed through the Shires payroll system. There is no cost to Council overall, and recoups are made from the Trust Fund regularly for these costs.

Expense

Education

Donations

Council contributes to the "A Smart Start" program annually, which is an education program to assist parents in preparing their children for schooling and is aimed at parents of children aged 0-4 years. Resources are provided to families in both the Broomehill and Tambellup communities.

Broomehill Primary School

Donations

In previous years Council has allocated \$1,000 to assist the Broomehill Primary School with costs associated with transporting the children to the Katanning Aquatic Centre for swimming lessons, and a \$50 book prize for the end of year concert.

Tambellup Primary School

Donations

An amount of \$1,000 is provided for assistance to the Tambellup Primary School, if requested.

Other Sundry Expenses

Provision is made for the payment of the Nurse Turner/Snowy Wilson Awards at the end of year concert. This amount is fully reimbursed on maturity of the investment.

A Smart Start Program (GSDC funded)

The Shire of Broomehill-Tambellup is acting as the banker, on behalf of the GSDC, of the funding for the A Smart Start Program. The co-ordinators and project officers are employed by the Shire and these costs are recouped from the Trust Fund. Provision is made for this arrangement to continue in 2017/18.

WELFARE

Expense

Other Welfare

Provision of \$5,000 is made to hold Seniors/ Youth Week activities in the Shire. Grant funding of \$2,500 will be sought to assist with holding these community events.

Independent Seniors Living Accommodation

Professional Services

Provision is made of \$10,000 to engage a Consultant to undertake a Feasibility Study into independent living units in Broomehill. A feasibility study will identify the demand for this type of accommodation, and is a necessity should Council wish to pursue funding. Council's Strategic Community Plan has identified this as a priority.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

EDUCATION & WELFARE	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
OTHER EDUCATION				
Revenue				
08001 Revenue - Education				
74 Reimbursements	300	300	250.00	300
08002 Revenue - A Smart Start Program				
74 Reimbursements	55,000	55,000	52,575.07	77,300
TOTAL REVENUE - OTHER EDUCATION	55,300	55,300	52,825.07	77,600
Expense				
08101 Expense - Education				
56 Donations	(4,300)	(4,300)	(4,300.00)	(4,300)
08102 Expense - Broomehill Primary School				
56 Donations	(1,000)	(1,000)	(2,442.09)	(1,000)
08103 Expense - Tambellup Primary School				
56 Donations	(1,000)	(1,000)	0.00	(1,000)
59 Other Sundry Expenses	(300)	(300)	(250.00)	(300)
08104 Expense - A Smart Start Program (GSDC Funded)				
01 Salaries & Wages	(50,000)	(50,000)	(54,846.69)	(64,200)
02 Superannuation	(5,000)	(5,000)	(5,210.54)	(6,100)
58 Travel & Accommodation	0	0	(4,674.85)	(7,000)
TOTAL EXPENSE - OTHER EDUCATION	(61,600)	(61,600)	(71,724.17)	(83,900)
OTHER WELFARE				
Revenue				
08201 Revenue - Other Welfare				
71 Grants - Operating	0	0	0.00	2,500
TOTAL REVENUE - OTHER WELFARE	0	0	0.00	2,500
Expense				
08301 Expense - Other Welfare				
16 Contract Services	0	0	0.00	(5,000)
08302 Expense - Independent Living Seniors Accommodation				
17 Professional Services	(10,000)	(10,000)	0.00	(10,000)
TOTAL EXPENSE - OTHER WELFARE	(10,000)	(10,000)	0.00	(15,000)
REVENUE - EDUCATION & WELFARE	55,300	55,300	52,825.07	80,100
EXPENSE - EDUCATION & WELFARE	(71,600)	(71,600)	(71,724.17)	(98,900)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

STAFF HOUSING

Please also refer to the Building Maintenance schedule for additional information in relation to the maintenance of Councils properties.

Expense

20 Henry Street

- Extension of side fence;
- General maintenance as required.

27 East Terrace

- General maintenance as required.

18 Henry Street

- Treat mould in patio area, seal/repaint ceiling, fix skylight
- General maintenance as required.

63 Taylor Street

- Installation of rainwater tank;
- Screening on boundary fence;
- General maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

HOUSING

STAFF HOUSING

Revenue

09001 Revenue - Staff Housing

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
74 Reimbursements	0	0	0.00	0
TOTAL REVENUE - OTHER HOUSING	0	0	0.00	0

Expense

09101 Expense - Housing 20 Henry Street

01 Salaries & Wages	0	0	(176.69)	(1,000)
15 Repairs & Maintenance	(3,000)	(3,000)	(1,023.21)	(5,500)
16 Contract Services	0	0	(3,399.56)	0
30 Dep'n Land & Buildings	(4,000)	(4,000)	(3,671.16)	(4,000)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,300)	(1,300)	(1,190.18)	(1,300)
66 Water Charges	(1,700)	(1,700)	(1,566.46)	(2,000)
98 Plant Operation Costs	0	0	(60.00)	(500)
99 Public Works Overheads	0	0	(176.69)	(1,000)

09104 Expense - Housing 27 East Terrace

01 Salaries & Wages	0	0	(225.37)	(1,000)
15 Repairs & Maintenance	(12,700)	(12,700)	(11,741.11)	(5,500)
16 Contract Services	0	0	(1,154.56)	0
30 Dep'n Land & Buildings	(3,400)	(3,400)	(3,120.49)	(3,400)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,000)	(1,000)	(969.44)	(1,100)
65 Electricity & Gas	(1,200)	(1,200)	(1,081.80)	(1,200)
66 Water Charges	(2,000)	(2,000)	(1,564.82)	(2,000)
98 Plant Operation Costs	0	0	(95.00)	(500)
99 Public Works Overheads	0	0	(225.37)	(1,000)

09106 Expense - Housing 18 Henry Street

15 Repairs & Maintenance	(2,000)	(2,000)	(1,194.81)	(8,000)
16 Contract Services	0	0	(394.56)	0
30 Dep'n Land & Buildings	(4,400)	(4,400)	(4,038.28)	(4,400)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,800)	(1,800)	(1,574.24)	(1,800)
65 Electricity & Gas	0	0	(34.50)	0
66 Water Charges	(1,800)	(1,800)	(1,343.25)	(1,800)

09107 Expense - Housing 63 Taylor Street

01 Salaries & Wages	0	0	(719.13)	(500)
15 Repairs & Maintenance	(2,000)	(2,000)	(1,067.24)	(8,000)
30 Dep'n Land & Buildings	(2,700)	(2,700)	0.00	(4,000)
59 Other Sundry Expenses	0	0	(71.00)	(100)
60 Insurances	(1,800)	(1,800)	0.00	(1,800)
65 Electricity & Gas	(1,000)	(1,000)	(260.00)	(500)
66 Water Charges	(1,500)	(1,500)	(1,472.41)	(1,500)
98 Plant Operation Costs	0	0	(286.50)	(500)
99 Public Works Overheads	0	0	(719.13)	(500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

STAFF HOUSING

Please also refer to the Building Maintenance schedule for additional information in relation to the maintenance of Councils properties.

38 Ivy Street

- Installation of wood fire;
- General maintenance as required.

11 Lavarock Street

- General maintenance as required.

1 Janus Street

- Painting master bedroom & ensuite;
- General maintenance as required.

Allocation of Housing Costs

Expenditure in relation to staff housing is reallocated into the program in which they work (ie Administration, Parks and Gardens or Transport).

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

HOUSING

STAFF HOUSING

Expense

09120 Expense - Housing 18 Ivy Street

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
01 Salaries & Wages	0	0	(130.50)	0
15 Repairs & Maintenance	(13,400)	(14,600)	(8,123.11)	(5,500)
16 Contract Services	0	0	(394.58)	0
30 Dep'n Land & Buildings	(3,500)	(3,500)	(3,212.32)	(3,500)
51 Interest On Loans	(600)	(600)	(589.00)	0
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(900)	(900)	(787.12)	(900)
66 Water Charges	(1,500)	(1,500)	(1,733.92)	(2,000)
98 Plant Operation Costs	0	0	(18.00)	0
99 Public Works Overheads	0	0	(130.50)	0

09121 Expense - Housing 11 Lavarock Street

15 Repairs & Maintenance	(2,000)	(2,000)	(2,137.73)	(5,200)
16 Contract Services	0	0	(394.56)	0
30 Dep'n Land & Buildings	(3,500)	(3,500)	(3,212.32)	(3,500)
32 Dep'n Furniture & Equipment	0	0	0.00	0
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,200)	(1,200)	(969.44)	(1,200)
66 Water Charges	(1,000)	(1,000)	(1,241.58)	(1,500)

09122 Expense - Housing 1 Janus Street

01 Salaries & Wages	0	(2,500)	(2,595.39)	0
15 Repairs & Maintenance	(2,000)	(8,000)	(6,634.91)	(5,000)
16 Contract Services	0	0	(559.56)	0
30 Dep'n Land & Buildings	(3,200)	(3,200)	(2,936.96)	(3,200)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,300)	(1,300)	(1,190.18)	(1,300)
66 Water Charges	(2,000)	(2,000)	(3,276.02)	(2,500)
98 Plant Operation Costs	0	(2,000)	(2,088.00)	0
99 Public Works Overheads	0	(2,500)	(2,595.39)	0

09300 Expense - Allocation Of Housing Costs

10 Staff Housing Allocation	86,000	100,200	90,224.05	100,300
-----------------------------	--------	---------	-----------	---------

TOTAL EXPENSE - STAFF HOUSING **0** **0** **230.00** **0**

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER HOUSING

Revenue

Sandalwood Villas

Rent

Provision is made for rental income from five of the six units currently occupied. Council resolved to lower the rental charges for Sandalwood Villas to \$160 per week for a single and \$180 per week for a couple. An additional \$10 charge is applied if tenants wish to have a small pet.

Lavieville Lodge

Rent

Provision is made for rental income from the four units in George Street. The rental charge for these units is currently \$80 per week. The option of having a small pet is not available at these units.

Reimbursements

Electricity charges are recouped from the four tenants, estimated to be \$2,000 for the year.

Expense

Sandalwood Villas

Provision is made for routine operations and maintenance expenditure for the 6 units.

Lavieville Lodge

Provision is made for routine operations and maintenance expenditure for the 4 units.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

HOUSING

OTHER HOUSING

Revenue

09002 Revenue - Sandalwood Villas

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
80 Rents	35,000	35,000	22,530.00	40,000
74 Reimbursements	500	500	18.22	0

09003 Revenue - Lavieville Lodge

80 Rents	16,600	16,600	15,680.00	16,600
74 Reimbursements	2,000	2,000	2,821.98	3,000

TOTAL REVENUE - OTHER HOUSING **54,100** **54,100** **41,050.20** **59,600**

Expense

09125 Expense - Sandalwood Villas

01 Salaries & Wages	(3,000)	(3,000)	(3,606.35)	(3,500)
15 Repairs & Maintenance	(7,000)	(7,000)	(4,760.38)	(7,000)
16 Contract Services	(2,000)	(2,000)	(2,748.27)	(4,000)
19 Advertising & Promotions	0	0	(1,397.34)	(1,000)
30 Dep'n Land & Buildings	(42,200)	(42,200)	(38,716.28)	(42,200)
60 Insurances	(3,400)	(3,400)	(3,264.46)	(3,400)
65 Electricity & Gas	(1,900)	(1,900)	(1,751.27)	(1,900)
66 Water Charges	(8,000)	(8,000)	(7,228.94)	(8,000)
98 Plant Operating Costs	(2,000)	(2,000)	(1,365.00)	(2,000)
99 Public Works Overhead	(3,000)	(3,000)	(3,193.45)	(3,500)

09126 Expense - Lavieville Lodge

01 Salaries & Wages	0	0	(260.56)	0
15 Repairs & Maintenance	(8,400)	(9,300)	(3,699.42)	(5,000)
16 Contract Services	(2,000)	(2,000)	(7,021.47)	(7,000)
30 Dep'n Land & Buildings	(15,000)	(15,000)	0.00	(15,000)
60 Insurances	(2,000)	(2,000)	(3,970.19)	(4,200)
65 Electricity & Gas	(3,300)	(3,300)	(3,153.90)	(4,000)
66 Water Charges	(6,500)	(6,500)	(5,617.02)	(6,800)
98 Plant Operating Costs	0	0	(20.00)	0
99 Public Works Overhead	0	0	(260.56)	0

TOTAL EXPENSE - OTHER HOUSING **(109,700)** **(110,600)** **(92,034.86)** **(118,500)**

REVENUE - HOUSING **54,100** **54,100** **41,050.20** **59,600**

EXPENSE - HOUSING **(109,700)** **(110,600)** **(91,804.86)** **(118,500)**

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

REFUSE COLLECTION

Revenue

Household Refuse

Rubbish Collection Charges

Rubbish collection charges are levied annually with the rates. It is anticipated that \$53,000 will be raised from Residential refuse charges.

The current charges are:-

Residential Refuse	- including recycling	\$235.00
	- additional bin	\$135.00
	- additional recycling bin	\$100.00

Commercial Refuse

Rubbish Collection Charges

Rubbish collection charges for commercial properties are levied annually with the rates. It is anticipated that \$8,700 will be raised from Commercial refuse charges. The current charges are:-

Commercial Refuse	- including recycling	\$255.00
	- additional bin	\$155.00
	- additional recycling bin	\$100.00

Tip Site Charges

Fees & Charges

Provision is made for the sale of tip passes for the Transfer Stations, based on the amount sold during the previous year.

Other Refuse Collection

Fees & Charges

Provision is made for the sale of 240 litre wheelie bins.

Expense

Household Refuse

Contract Services

Warren Blackwood Waste undertake the weekly collection of the green household rubbish bins and the fortnightly collection of the yellow recycling bins. The waste is disposed of in the Broomehill and Tambellup tips, and the recycling is taken to Kojonup's facility. The collection costs shown are in accordance with the contract.

Tambellup Tip

Wages, Plant Costs, Public Works Overheads

Councils staff will push up and cover the pits after the refuse collection each Thursday.

Contract Services

Provision is made for \$2,000 for works at the tip site, as required.

Other Refuse Collection

Provision for general rubbish collection by Council staff around the townsites.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

REFUSE COLLECTION

Broomehill Tip

Wages, Plant Costs, Public Works Overheads

Councils staff will push up and cover the pits after the refuse collection each Thursday.

Contract Services

Provision is made for \$2,000 for works at the tip site, as required.

Professional Services

Provision is made to amalgamate the reserves that surround the Broomehill Tip reserve into one, which will increase the longevity of the tip site.

Transfer Station Tambellup

Repairs & Maintenance

Building maintenance as required at the attendants hut.

Contract Services

Council has engaged Warren Blackwood Waste to manage the Waste Transfer Stations and provide an employee to man the sites.

The estimate shown provides for:-

- An attendant to man the site (including associated employment costs and a vehicle);
- Supply and hire of bulk recycle bin with loading ramp, emptied on request;
- supply and hire of bulk waste bin, emptied monthly when doing landfill compaction;
- Landfill compaction and cover, once per month.

Transfer Station Broomehill

Repairs & Maintenance

Building maintenance as required at the attendants hut.

Contract Services

Council has engaged Warren Blackwood Waste to manage the Waste Transfer Stations and provide an employee to man the sites.

The estimate shown provides for:-

- An attendant to man the site (including associated employment costs and a vehicle);
- Supply and hire of bulk recycle bin with loading ramp, emptied on request;
- supply and hire of bulk waste bin, emptied monthly when doing landfill compaction;
- Landfill compaction and cover, once per month.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

COMMUNITY AMENITIES

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
REFUSE COLLECTION				
Revenue				
10001 Revenue - Household Refuse				
77 Rubbish Collection Charges	51,500	51,500	53,145.08	53,000
10002 Revenue - Commercial Refuse				
77 Rubbish Collection Charges	8,700	8,700	8,680.00	8,700
10003 Revenue - Tip Site Charges				
83 Fees & Charges	2,000	2,000	1,499.28	2,000
10005 Revenue - Other Refuse Collection				
83 Fees & Charges	2,000	2,000	421.83	1,000
TOTAL REVENUE - REFUSE COLLECTION	64,200	64,200	63,746.19	64,700
Expense				
10076 Expense - Household Refuse				
16 Contract Services	(55,000)	(55,000)	(44,172.50)	(55,000)
96 Administration Allocated	(18,300)	(18,300)	(16,812.48)	(17,900)
10078 Expense - Tambellup Tip				
01 Salaries & Wages	(3,000)	(3,000)	(1,116.04)	(2,000)
15 Repairs & Maintenance	0	0	(309.23)	0
16 Contract Services	(2,000)	(2,000)	(375.51)	(2,000)
98 Plant Operating Costs	(3,000)	(3,000)	(505.00)	(1,000)
99 Public Works Overhead	(2,500)	(2,500)	(1,116.04)	(1,500)
10079 Expense - Other Refuse Collection				
01 Salaries & Wages	(3,500)	(3,500)	(6,249.70)	(3,500)
16 Contract Services	(2,000)	(2,000)	(1,025.45)	(2,000)
98 Plant Operating Costs	(2,000)	(2,000)	(2,819.00)	(2,000)
99 Public Works Overhead	(3,000)	(3,000)	(6,249.70)	(3,000)
10080 Expense - Broomehill Tip				
01 Salaries & Wages	(4,000)	(4,000)	(1,414.50)	(2,000)
15 Repairs & Maintenance	0	0	(309.19)	0
16 Contract Services	(2,000)	(2,000)	(339.15)	(2,000)
17 Professional Services	(10,000)	(10,000)	0.00	(10,000)
98 Plant Operating Costs	(3,500)	(3,500)	(253.00)	(500)
99 Public Works Overhead	(3,500)	(3,500)	(1,414.50)	(1,500)
10081 Expense - Transfer Station Tambellup				
15 Repairs & Maintenance	0	0	0.00	(2,000)
16 Contract Services	(70,000)	(70,000)	(57,720.00)	(70,000)
60 Insurances	(100)	(100)	(34.04)	(100)
10082 Expense - Transfer Station Broomehill				
15 Repairs & Maintenance	0	0	0.00	(2,000)
16 Contract Services	(70,000)	(70,000)	(57,720.00)	(70,000)
60 Insurances	(100)	(100)	(34.04)	(100)
10090 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(900)	(900)	(821.32)	(900)
31 Dep'n Plant & Equipment	(700)	(700)	0.00	0
33 Dep'n Infrastructure	(2,300)	(2,300)	(2,087.26)	(2,300)
TOTAL EXPENSE - REFUSE COLLECTION	(261,400)	(261,400)	(202,897.65)	(253,300)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PROTECTION OF THE ENVIRONMENT

Revenue

Drummuster

Reimbursements

Council collects on behalf of the Tambellup P&C the proceeds from the Drummuster collections. The payment of this revenue is shown against expense – Contract Services. Council is also reimbursed for any expenses incurred in the administration of the Drummuster program – ie collection costs, training, postage, flyers etc.

Expense

Drummuster

Contract Services

Council forwards the proceeds from the Drummuster collection to the Tambellup P&C, who manage the collection and man the depot on the day as a fundraiser. Council pays the collection costs for the drums from the Depot, which is reimbursed by Drummuster.

TOWN PLANNING & DEVELOPMENT

Revenue

Fees & Charges

Provision is made for \$5,000 in revenue from the payment of Planning Application Fees.

Expense

Professional Services

Council engages the services of Gray and Lewis for planning advice when required. Provision is made for \$10,000 for their services.

Advertising & Promotions

Provision is made for \$1,000 for any advertising that may be required.

OTHER COMMUNITY AMENITIES

Revenue

Fees & Charges

The revenue shown is an estimate of Cemetery Fees for the Broomehill, Pindellup and Tambellup cemeteries.

Expense

Broomehill, Tambellup and Pindellup Cemeteries

Provision is made for the general maintenance and upkeep of the cemeteries, and digging graves as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

COMMUNITY AMENITIES

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
PROTECTION OF THE ENVIRONMENT				
Revenue				
10153 Revenue - Protection Of The Environment				
74 Reimbursements	2,500	2,500	1,001.82	1,000
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT	2,500	2,500	1,001.82	1,000
Expense				
10228 Expense - Drummuster				
16 Contract Services	(2,500)	(2,500)	(802.00)	(1,000)
18 Postage & Freight	0	0	(34.55)	0
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT	(2,500)	(2,500)	(836.55)	(1,000)
TOWN PLANNING & DEVELOPMENT				
Revenue				
10301 Revenue - Town Planning				
74 Reimbursements	0	0	188.91	0
83 Fees & Charges	5,000	5,000	2,670.60	5,000
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT	5,000	5,000	2,859.51	5,000
Expense				
10376 Expense - Town Planning				
17 Professional Services	(10,000)	(10,000)	(11,211.61)	(10,000)
19 Advertising & Promotions	(1,000)	(1,000)	(986.98)	(1,000)
96 Administration Allocated	(48,800)	(48,800)	(44,833.30)	(47,800)
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT	(59,800)	(59,800)	(57,031.89)	(58,800)
OTHER COMMUNITY AMENITIES				
Revenue				
10451 Revenue - Other Community Amenities				
83 Fees & Charges	5,000	5,000	8,079.18	7,000
TOTAL REVENUE - OTHER COMMUNITY AMENITIES	5,000	5,000	8,079.18	7,000
Expense				
10526 Expense - Tambellup Cemetery				
01 Salaries & Wages	(10,000)	(10,000)	(5,321.95)	(6,000)
15 Repairs & Maintenance	(2,000)	(2,000)	(1,651.80)	(2,000)
16 Contract Services	0	0	(941.15)	(1,000)
96 Administration Allocated	(6,100)	(6,100)	(5,604.17)	(6,000)
98 Plant Operating Costs	(8,000)	(8,000)	(3,665.50)	(4,000)
99 Public Works Overhead	(8,000)	(8,000)	(5,321.95)	(5,000)
10527 Expense - Broomehill Cemetery				
01 Salaries & Wages	(2,500)	(2,500)	(2,429.51)	(2,500)
15 Repairs & Maintenance	(2,000)	(2,000)	(229.25)	(2,000)
16 Contract Services	0	0	(813.05)	(1,000)
96 Administration Allocated	(6,100)	(6,100)	(5,604.13)	(6,000)
98 Plant Operating Costs	(1,500)	(1,500)	(1,299.00)	(1,500)
99 Public Works Overhead	(2,500)	(2,500)	(2,321.51)	(2,000)
10528 Expense - Pindellup Cemetery				
15 Repairs & Maintenance	(500)	(500)	0.00	(500)
10550 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(300)	(300)	0.00	0
31 Dep'n Plant & Equipment	0	0	(339.93)	(500)
33 Dep'n Infrastructure	(2,200)	(2,200)	(2,280.34)	(2,700)
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES	(51,700)	(51,700)	(37,823.24)	(42,700)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PUBLIC CONVENIENCES

Diprose Park Public Toilets, Tambellup

Provision is made for the general maintenance and cleaning of the public conveniences at Diprose Park.

Norrish Street Public Toilets, Tambellup

Provision is made for the general maintenance and cleaning of the public conveniences on Norrish Street in Tambellup.

Holland Park Public Toilets, Broomehill

Provision is made for the general maintenance and cleaning of the public conveniences at Holland Park.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

COMMUNITY AMENITIES

PUBLIC CONVENIENCES

Expense

10625 Expense - Diprose Park Public Toilets

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
01 Salaries & Wages	(4,000)	(4,000)	(3,573.79)	(4,000)
15 Repairs & Maintenance	(5,400)	(5,400)	(743.52)	(4,000)
16 Contract Services	0	0	(2,696.59)	0
60 Insurances	(200)	(200)	(130.92)	(200)
99 Public Works Overhead	(2,500)	(2,500)	(1,786.98)	(1,800)

10626 Expense - Norrish Street Public Toilets

01 Salaries & Wages	(9,000)	(9,000)	(10,070.09)	(9,500)
15 Repairs & Maintenance	(8,000)	(8,000)	(4,721.29)	(4,000)
60 Insurances	(300)	(300)	(244.40)	(300)
65 Electricity & Gas	(1,200)	(1,200)	(1,050.59)	(1,200)
66 Water Charges	(1,000)	(1,000)	(216.80)	(500)
98 Plant Operating Costs	0	0	(214.00)	0
99 Public Works Overhead	(6,500)	(6,500)	(5,285.07)	(4,300)

10627 Expense - Holland Park Public Toilets

01 Salaries & Wages	(6,500)	(6,500)	(5,861.56)	(6,500)
15 Repairs & Maintenance	(3,000)	(3,000)	(1,966.67)	(3,000)
16 Contract Services	0	0	(60.21)	0
60 Insurances	(300)	(300)	(192.02)	(300)
99 Public Works Overhead	(5,500)	(5,500)	(2,930.86)	(3,000)

10630 Expense - Asset Depreciation

30 Dep'n Land & Buildings	(4,000)	(4,000)	(3,652.70)	(4,000)
---------------------------	---------	---------	------------	---------

TOTAL EXPENSE - PUBLIC CONVENIENCES (57,400) (57,400) (45,398.06) (46,600)

REVENUE - COMMUNITY AMENITIES 76,700 76,700 75,686.70 77,700

EXPENSE - COMMUNITY AMENITIES (432,800) (432,800) (343,987.39) (402,400)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PUBLIC HALLS & CIVIC CENTRES

Revenue

Broomehill Hall

Fees & Charges

An estimated \$300 will be received in hire fees throughout the year.

Broomehill Recreation Complex

Fees & Charges

Revenue is shown from the annual lease fee charged to the Broomehill Recreational Complex Committee.

Tambellup Hall

Fees & Charges

An estimated \$2,000 will be received in hire fees throughout the year.

Tambellup Pavilion

Grants – Non Operating

The balance of funding not received in 2016/17 for construction of the Tambellup Pavilion is carried over. The National Stronger Regions Fund has two milestone payments to claim which total \$475,000 and the Department of Sport and Recreation CSRFF has a final payment of \$175,000 which is payable on completion.

Funding of \$35,000 has been sought from Lotterywest to assist with fitout of the new Pavilion.

Contributions – Non Operating

The Tambellup Community Cropping Group has offered to assist with fitout of the Pavilion with a contribution of \$15,000.

Expense

Broomehill Hall

Repairs & Maintenance

- General maintenance as required.

Broomehill Recreation Complex

Repairs & Maintenance

- Interior paint of kitchen and cornice in passage;
- General Maintenance as required.

Broomehill RSL Hall

Repairs & Maintenance

- Re-roof toilets;
- General Maintenance as required.

Tambellup Hall

Repairs & Maintenance

- Paint exterior woodwork;
- General maintenance as required.

Tambellup RSL Hall

Repairs & Maintenance

- General Maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RECREATION & CULTURE

PUBLIC HALLS & CIVIC CENTRES

Revenue

11001 Revenue - Broomehill Hall

83 Fees & Charges 300 300 336.36 300

11002 Revenue - Broomehill Recreation Complex

72 Grants - Non Operating 7,000 7,000 0.00 0

74 Reimbursements 0 0 290.00 0

81 Contributions - Non Operating 7,000 7,000 0.00 0

83 Fees & Charges 5,000 5,000 5,000.00 5,000

11004 Revenue - Other

74 Reimbursements 0 0 90.91 0

83 Fees & Charges 0 0 156.37 500

11005 Revenue - Tambellup Hall

74 Reimbursements 0 0 427.85 0

83 Fees & Charges 2,000 2,000 1,854.53 2,000

11007 Revenue - Tambellup Pavilion

71 Grants - Operating 0 5,000 5,000.00 0

72 Grants - Non Operating 1,650,000 1,650,000 1,000,000.00 685,000

81 Contributions - Non Operating 0 0 0.00 15,000

83 Fees & Charges 0 0 0.00 5,000

TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES 1,671,300 1,676,300 1,013,156.02 712,800

Expense

11076 Expense - Broomehill Hall

01 Salaries & Wages (2,000) (2,000) (913.76) (2,000)

15 Repairs & Maintenance (8,700) (8,700) (875.10) (5,000)

16 Contract Services 0 0 (810.21) (1,000)

59 Other Sundry Expenses (100) (100) (71.00) (100)

60 Insurances (5,000) (5,000) (4,573.38) (5,000)

65 Electricity & Gas (1,000) (1,000) (286.45) (500)

98 Plant Operating Costs 0 0 (50.00) 0

99 Public Works Overhead (1,000) (1,000) (548.27) (1,000)

11077 Expense - Broomehill Recreation Complex

01 Salaries & Wages (6,000) (6,000) (5,858.60) (6,000)

15 Repairs & Maintenance (3,000) (3,000) (2,075.37) (5,000)

16 Contract Services 0 0 (187.48) 0

59 Other Sundry Expenses (100) (100) (71.00) (100)

60 Insurances (3,000) (3,000) (2,908.94) (3,000)

65 Electricity & Gas (4,500) (4,500) (4,012.32) (4,500)

99 Public Works Overhead (3,000) (3,000) (2,929.36) (3,000)

11078 Expense - Broomehill RSL Hall

15 Repairs & Maintenance (2,500) (2,500) (374.28) (3,000)

16 Contract Services (100) (100) (96.57) (100)

60 Insurances (1,000) (1,000) (649.40) (1,000)

65 Electricity & Gas (500) (500) (229.27) (500)

66 Water Charges (100) (100) (74.35) (100)

11080 Expense - Tambellup Hall

01 Salaries & Wages (6,000) (6,000) (5,333.23) (6,000)

15 Repairs & Maintenance (9,000) (9,000) (11,733.78) (5,000)

16 Contract Services (100) (2,400) (2,996.97) (1,000)

59 Other Sundry Expenses (100) (100) (71.00) (100)

60 Insurances (9,000) (9,000) (8,552.16) (9,000)

65 Electricity & Gas (1,800) (1,800) (1,357.95) (1,800)

66 Water Charges (1,300) (1,300) (637.79) (1,200)

67 Telephone Expense (800) (800) (698.94) (800)

98 Plant Operating Costs 0 0 (172.00) 0

99 Public Works Overhead (5,000) (5,000) (3,025.12) (4,500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PUBLIC HALLS & CIVIC CENTRES

Expense

Tambellup Pavilion

- Purchase of plants, mulch and soil for community planting of garden areas;
- Fitout of new facility, funded by Lotterywest and Tambellup Community Cropping Group.

Tambellup Youth Centre

Repairs & Maintenance

- General Maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RECREATION & CULTURE

PUBLIC HALLS & CIVIC CENTRES continued

11081 Expense - Tambellup RSL Hall

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
15 Repairs & Maintenance	(500)	(500)	(157.89)	(500)
16 Contract Services	0	0	(60.21)	0
60 Insurances	(300)	(300)	(209.50)	(300)

11241 Expense - Tambellup Pavilion

01 Salaries & Wages	0	0	(534.70)	(5,000)
15 Repairs & Maintenance	0	0	(416.27)	(25,000)
16 Contract Services	0	(5,000)	(5,110.00)	(55,000)
51 Interest on Loans	0	0	0.00	(45,700)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(3,000)	(5,000)	(5,166.22)	(6,000)
65 Electricity & Gas	(3,500)	0	0.00	(3,000)
66 Water Charges	(1,400)	(1,400)	(808.73)	(1,400)
98 Plant Operating Costs	0	0	(234.00)	0
99 Public Works Overhead	0	0	(534.70)	(3,000)

11243 Expense - Tambellup Youth Centre

15 Repairs & Maintenance	(500)	(500)	(792.47)	(2,000)
16 Contract Services	0	0	(69.30)	0
60 Insurances	(300)	(300)	(244.40)	(300)

11190 Expense - Asset Depreciation

30 Dep'n Land & Buildings	(42,000)	(42,000)	(38,895.03)	(96,000)
31 Dep'n Plant & Equipment	(300)	(300)	0.00	0
32 Dep'n Furniture & Equipment	(2,300)	(2,300)	(641.94)	(700)
33 Dep'n Infrastructure	0	0	(244.77)	(300)

TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES	(128,900)	(134,700)	(116,365.18)	(314,600)
---	------------------	------------------	---------------------	------------------

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER RECREATION & SPORT

Revenue

Other Recreation & Sport

Grants – Non Operating

An application has been submitted to the Department of Water for funding of \$55,000 to construct a dam at the Broomehill Complex and upgrade pipelines from the town dam, Bignells dam and the CBH dam to the Complex dam. The total cost of the project is \$83,000 and Councils contribution is \$28,000.

Contributions

Contributions are received from the Broomehill Recreational Complex Committee towards the cost of grounds maintenance at the Complex.

An amount of \$8,600 is also allocated as a contribution from the Broomehill Bowling Club, and \$7,500 from the Tambellup Community Pavilion Association towards the future replacement of the synthetic bowling greens. These contributions are transferred into the Broomehill Bowling Green Replacement and Tambellup Bowling Green Replacement reserves.

Other Recreation & Sport – No GST

Rents

Rental income from staff housing, occupied by Parks and Gardens staff.

Expense

Parks, Gardens and Reserves

Maintenance of Councils parks, gardens and reserves are shown under this heading. This account is a “parent” account for all of the various parks and gardens jobs, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Water Supplies

Maintenance of Councils water supplies for its parks, gardens and reserves are shown under this heading. This account is a “parent” account for the various dams/supplies, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Kidsport Program

The previous allocation of grant funding has been expended, and continuation of this program is not known.

Staff Housing Allocation

All expenditure for Housing are budgeted in the “Housing” section of the report, however expenses in relation to Staff housing is reallocated to program in which they work. Expenditure on housing occupied by Parks and Gardens Staff is reallocated to this heading.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RECREATION & CULTURE

OTHER RECREATION & SPORT

Revenue

11151 Revenue - Other Recreation & Sport

72 Grants - Non Operating

73 Contributions

74 Reimbursements

11152 Revenue - Other Recreation & Sport (No GST)

72 Grants - Non Operating

80 Rents

11153 Revenue - Kidsport

71 Grants - Operating

TOTAL REVENUE - OTHER RECREATION & SPORT

Expense

11224 Expense - Other Parks, Gardens And Reserves

41 Loss on Sale of Assets

11225 Expense - Parks, Gardens And Reserves

01 Salaries & Wages

11 Fuel & Oil

15 Repairs & Maintenance

16 Contract Services

21 Chemicals

60 Insurance

65 Electricity & Gas

66 Water Charges

98 Plant Operating Costs

99 Public Works Overheads

11248 Expense - Water Supplies

01 Salaries & Wages

15 Repairs & Maintenance

16 Contract Services

21 Chemicals

65 Electricity & Gas

66 Water Charges

98 Plant Operating Costs

99 Public Works Overheads

11253 Expense - Kidsport Program

16 Contract Services

11270 Expense - Asset Depreciation

30 Dep'n Land & Buildings

31 Dep'n Plant & Equipment

33 Dep'n Infrastructure

11271 Expense - Staff Housing Allocation

10 Staff Housing Allocation

TOTAL EXPENSE - OTHER RECREATION & SPORT

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
OTHER RECREATION & SPORT				
Revenue				
11151 Revenue - Other Recreation & Sport				
72 Grants - Non Operating	15,000	15,000	0.00	55,000
73 Contributions	14,000	14,000	13,895.10	22,500
74 Reimbursements	200	200	0.00	0
11152 Revenue - Other Recreation & Sport (No GST)				
72 Grants - Non Operating	0	13,500	28,500.00	0
80 Rents	12,000	12,000	10,350.00	6,000
11153 Revenue - Kidsport				
71 Grants - Operating	0	0	0.00	0
TOTAL REVENUE - OTHER RECREATION & SPORT	41,200	54,700	52,745.10	83,500
Expense				
11224 Expense - Other Parks, Gardens And Reserves				
41 Loss on Sale of Assets	0	0	0.00	0
11225 Expense - Parks, Gardens And Reserves				
01 Salaries & Wages	(145,000)	(145,000)	(137,573.47)	(147,000)
11 Fuel & Oil	(1,000)	(1,000)	(717.19)	(1,000)
15 Repairs & Maintenance	(25,000)	(25,000)	(9,196.95)	(17,500)
16 Contract Services	(25,000)	(25,000)	(34,663.61)	(50,000)
21 Chemicals	(12,000)	(12,000)	(10,728.95)	(14,000)
60 Insurance	(1,200)	(1,200)	(794.52)	(1,100)
65 Electricity & Gas	(5,000)	(5,000)	(3,791.13)	(5,000)
66 Water Charges	(8,000)	(8,000)	(6,148.93)	(7,300)
98 Plant Operating Costs	(80,900)	(80,900)	(76,464.60)	(84,900)
99 Public Works Overheads	(120,000)	(120,000)	(132,879.78)	(133,000)
11248 Expense - Water Supplies				
01 Salaries & Wages	(4,500)	(4,500)	(833.17)	(1,500)
15 Repairs & Maintenance	(4,500)	(4,500)	0.00	0
16 Contract Services	(1,500)	(1,500)	(3,412.89)	(3,500)
21 Chemicals	0	0	(448.68)	(500)
65 Electricity & Gas	(4,000)	(4,000)	(2,322.75)	(3,500)
66 Water Charges	(2,700)	(2,700)	(1,577.43)	(2,500)
98 Plant Operating Costs	(3,300)	(3,300)	(204.00)	(500)
99 Public Works Overheads	(4,000)	(4,000)	(833.17)	(1,500)
11253 Expense - Kidsport Program				
16 Contract Services	(6,000)	(6,000)	(4,020.00)	0
11270 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(11,500)	(11,500)	(2,083.24)	(2,300)
31 Dep'n Plant & Equipment	(16,500)	(16,500)	(18,268.32)	(19,900)
33 Dep'n Infrastructure	(72,300)	(72,300)	(72,393.52)	(99,000)
11271 Expense - Staff Housing Allocation				
10 Staff Housing Allocation	(27,800)	(29,000)	0.00	(12,000)
TOTAL EXPENSE - OTHER RECREATION & SPORT	(581,700)	(582,900)	(519,356.30)	(607,500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

LIBRARIES

Expense

Broomehill Library

Repairs & Maintenance

\$500 is allocated for general maintenance that might be required in the library.

Contract Services

Provision has been set aside to upgrade to new software used in the library for facilitate the library functions. The change to new software is being organised by the Regional Librarian from the City of Albany, and is a collaborative arrangement across all libraries in the region.

Tambellup Library & Community Resource Centre

Repairs & Maintenance

- Installation of a dishwasher to assist with hosting of community events;
- General building maintenance as required.

Contract Services

Council has an agreement with the Tambellup Community Resource Centre for management of the Tambellup library. Council pays an annual management fee to the CRC to provide this service. Provision of \$35,000 has been made for this service.

Provision has been set aside to upgrade to new software used in the library for facilitate the library functions. The change to new software is being organised by the Regional Librarian from the City of Albany, and is a collaborative arrangement across all libraries in the region.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RECREATION & CULTURE

LIBRARIES

Revenue

11301 Revenue - Libraries

83 Fees & Charges

TOTAL REVENUE - LIBRARIES

Expense

11376 Expense - Broomehill Library

01 Salaries & Wages
14 Printing & Stationery
15 Repairs & Maintenance
16 Contract Services
18 Postage & Freight
26 Computer & Internet Expenses
59 Other Sundry Expenses
60 Insurances
96 Administration Allocated
98 Plant Operation Costs
99 Public Works Overhead

11377 Expense - Tambellup Library & Community Resource Centre

01 Salaries & Wages
15 Repairs & Maintenance
16 Contract Services
18 Postage & Freight
59 Other Sundry Expenses
60 Insurances
65 Electricity & Gas
66 Water Charges
96 Administration Allocated
98 Plant Operation Costs
99 Public Works Overhead

11390 Expense - Asset Depreciation

30 Dep'n Land & Buildings

TOTAL EXPENSE - LIBRARIES

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
83 Fees & Charges	100	100	36.37	100
TOTAL REVENUE - LIBRARIES	100	100	36.37	100
01 Salaries & Wages	0	0	(44.95)	0
14 Printing & Stationery	(100)	(100)	0.00	(100)
15 Repairs & Maintenance	(500)	(500)	(397.00)	(500)
16 Contract Services	(6,500)	(6,500)	(1,187.48)	(6,500)
18 Postage & Freight	(800)	(800)	(525.52)	(700)
26 Computer & Internet Expenses	(400)	(400)	(299.53)	(400)
59 Other Sundry Expenses	0	0	(150.00)	0
60 Insurances	(100)	(100)	(42.76)	(100)
96 Administration Allocated	(12,200)	(12,200)	(11,208.30)	(11,900)
98 Plant Operation Costs	0	0	(18.00)	0
99 Public Works Overhead	0	0	(39.95)	0
01 Salaries & Wages	(1,500)	(1,500)	(255.59)	(500)
15 Repairs & Maintenance	(3,600)	(3,600)	(1,850.98)	(5,000)
16 Contract Services	(39,000)	(39,000)	(34,159.21)	(40,000)
18 Postage & Freight	(300)	(300)	(273.84)	(300)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(2,000)	(2,000)	(1,781.36)	(2,000)
65 Electricity & Gas	(4,000)	(4,000)	(3,311.09)	(4,000)
66 Water Charges	(500)	(500)	(643.54)	(800)
96 Administration Allocated	(3,700)	(3,700)	(3,362.50)	(3,600)
98 Plant Operation Costs	(1,500)	(1,500)	(317.00)	(500)
99 Public Works Overhead	(1,500)	(1,500)	(255.59)	(500)
30 Dep'n Land & Buildings	(5,600)	(5,600)	(6,689.29)	(7,300)
TOTAL EXPENSE - LIBRARIES	(83,900)	(83,900)	(66,884.48)	(84,800)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER CULTURE

Expense

Broomehill Museum

Repairs & Maintenance

- Repair & paint woodwork to external windows (eastern side);
- Repair office ceiling & walls;
- General maintenance as required.

Donations

In previous years, Council has made a donation to the Broomehill Historical Society to assist with purchasing Public Liability insurance. Provision is made again in 2017/18 for a similar donation.

Tambellup Museum - Station Masters Residence

Donations

Provision is made for a donation of \$1,000 to the Tambellup Museum Committee to assist with purchase of Public Liability insurance, if requested.

Toolbrunup School

Provision is made for the annual ESL payment and insurance of the Toolbrunup School.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RECREATION & CULTURE

OTHER CULTURE

Revenue

11451 Revenue - Other Culture

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
72 Grants - Non Operating	0	0	0.00	0
TOTAL REVENUE - OTHER CULTURE	0	0	0.00	0

Expense

11526 Expense - Broomehill Museum

01 Salaries & Wages	(500)	(500)	0.00	0
15 Repairs & Maintenance	(14,000)	(12,000)	(1,788.87)	(12,500)
16 Contract Services	0	0	(205.66)	0
56 Donations	(1,300)	(1,300)	(1,266.67)	(1,400)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,000)	(1,000)	(1,002.78)	(1,100)
98 Plant Operating Costs	(100)	(100)	0.00	0
99 Public Works Overhead	(500)	(500)	0.00	0

11527 Expense - Tambellup Museum (Station Masters Res)

01 Salaries & Wages	0	0	(206.91)	0
15 Repairs & Maintenance	(5,600)	(5,600)	(1,070.20)	(2,000)
16 Contract Services	0	0	(2,532.94)	0
56 Donations	(800)	(800)	0.00	(800)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(900)	(900)	(855.22)	(900)
65 Electricity & Gas	(200)	(200)	(134.72)	(200)
66 Water Charges	(1,000)	(1,000)	(1,407.76)	(1,500)
98 Plant Operating Costs	0	0	(168.00)	0
99 Public Works Overhead	0	0	(206.91)	0

11528 Expense - Heritage Trail

15 Repairs & Maintenance	(1,000)	(1,000)	0.00	0
--------------------------	---------	---------	------	---

11529 Expense - Toolbrunup School

16 Contract Services	(200)	(200)	0.00	(200)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(500)	(500)	(310.56)	(500)

11550 Expense - Asset Depreciation

30 Dep'n Land & Buildings	(5,300)	(5,300)	(5,158.53)	(5,300)
---------------------------	---------	---------	------------	---------

TOTAL EXPENSE - OTHER CULTURE	(33,200)	(31,200)	(16,528.73)	(26,700)
--------------------------------------	-----------------	-----------------	--------------------	-----------------

REVENUE - RECREATION & CULTURE	1,712,600	1,731,100	1,065,937.49	796,400
---	------------------	------------------	---------------------	----------------

EXPENSE - RECREATION & CULTURE	(827,700)	(832,700)	(719,134.69)	(1,033,600)
---	------------------	------------------	---------------------	--------------------

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ROAD CONSTRUCTION

Revenue

Roads to Recovery

Federal Funds are provided through the Department of Infrastructure and Transport under the Roads to Recovery (R2R) Program. The program runs for a five year period, and the current program ends 30 June 2019.

Councils allocation for 2017/18 is \$579,300. Of this \$550,000 has been allocated as Councils 1/3 required contribution to the Regional Road Group projects. The balance of \$29,300 is allocated towards realignment & seal of the intersection of Nardlah Road and Broomehill-Gnowangerup Road.

Black Spot

The following project has been approved for funding from the Black Spot pool, through the Regional Road Group. Council is required to contribute 1/3 towards the project:-

- Tambellup West Road / Warrenup Road intersection – improve sight distance

Bridge Funding

Funding is provided through the WA Local Government Grants Commission and Main Roads WA to undertake required repairs to the following bridges:-

- Broomehill-Kojonup Road – Bridge 4233
- Tambellup West Road – Bridge 4326

Regional Road Group

Funding has been approved through Main Roads WA Regional Road Group for the following projects:-

- Gnowangerup-Tambellup Road – surface correction & reseal SLK13.20 to 18.82
- Broomehill-Kojonup Road – reseal SLK 17.085 to 19.77
- Tambellup West Road – stabilise patches & reseal SLK 21.31 to 23.33
- Broomehill-Kojonup Road – stabilise patches & reseal SLK 19.91 to 20.16
- Pallinup South Road – construct & seal to 7.0m SLK 3.30 to 6.30
- Gnowangerup-Tambellup Road – install culvert SLK 15.38
- Warrenup Road – construct & seal to 7.0m SLK 2.40 to 4.60

Funding is provided on the basis of 2/3 from the Regional Road Group and 1/3 from Council. This year, Councils required contribution is being met by Roads to Recovery funding.

Commodity Routes

The following projects have been approved for funding from the Commodity Routes pool, through the Regional Road Group. The funds are provided on the proviso that Council will contribute 1/3 towards the projects:-

- Carry over completion of the Beejenup Road project – vegetation widening and gravel sheet 6.82kms;
- Toolbrunup Road – reseal SLK 2.54 to 8.76

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

TRANSPORT

ROAD CONSTRUCTION

Revenue

12001 Revenue - Grants Roads To Recovery

72 Grants - Non-Operating

669,100 669,100 508,300.00 579,300

12002 Revenue - Grants Black Spot

72 Grants - Non-Operating

0 0 0.00 66,500

12003 Revenue - Bridge Funding

72 Grants - Non-Operating

0 0 0.00 903,000

12004 Revenue - Grants Regional Road Group

72 Grants - Non-Operating

807,500 858,000 710,460.00 1,100,000

12006 Revenue - Commodity Route Funding

72 Grants - Non-Operating

467,000 467,000 428,000.00 239,000

TOTAL REVENUE - ROAD CONSTRUCTION

1,943,600 1,994,100 1,646,760.00 2,887,800

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ROAD MAINTENANCE

Revenue

Direct Grant

Council receives annually a direct grant from Main Roads WA, which is to be utilised towards maintenance of Councils road network. The funding is not tied specifically to any projects. MRWA have advised that Councils direct grant for 2017/18 will be \$146,400.

Other Road Maintenance

Rent

Rent from staff housing occupied by members of the works crew at 1 Janus Street and 11 Lavarock Street.

WANDRRA

Recoup from WANDRRA funding for reinstatement works to roads from the storm damage incurred during January 2017.

Expense

Road Maintenance

Provision for wages, overheads and plant costs for maintenance to Councils road network, as well as funds to engage contractors and purchase materials to undertake the following activities:-

- Maintenance Grading;
- Tree Lopping & Clearing;
- Signs & Guideposts;
- Bitumen Patching & Repairs;
- Shoulder & Table Drain Maintenance;
- Street Cleaning;
- Roadside Spraying;
- Maintenance of Culverts & Floodways.

Allocations for wages, plant costs and public works overheads have increased from the previous year due to a reduced road construction program.

WA Natural Disaster Relief and Recovery Arrangements (WANDRRA)

Storm damage incurred during January 2017 was declared a natural disaster and resulting reinstatement costs are eligible to be funded under WANDRRA. The cost estimate for these works is \$3,536,500. Tenders have been called for contractors to undertake the reinstatement works.

Insurances

Council are required to insure all bridges in the Shire, and include them on the property schedule at replacement value. There are 8 bridges within the Shire of Broomehill-Tambellup. The estimated insurance premium for these is \$12,000.

Roman Road Inventory

Contract Services

The Roman 2 database is used by MRWA and the Grants Commission to assess Councils asset base for road funding. The data will also be used to update Councils Asset Management Plan to reflect the current status of the road network, and will provide the valuations required to records Councils infrastructure at fair value.

Street Lighting

Electricity & Gas

It is estimated that the cost for providing street lighting in the Broomehill and Tambellup townsites will be \$28,000 for the year.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

TRANSPORT

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
ROAD MAINTENANCE				
Revenue				
12157 Revenue - Other Road Maintenance				
72 Grants - Operating	0	89,000	25,000.00	62,000
12159 Revenue - Direct Grant				
71 Grants - Operating	144,500	144,500	144,546.00	146,400
12160 Revenue - Profit On Sale Of Assets				
89 Profit On Sale Of Assets	3,000	11,500	12,601.85	2,000
12162 Revenue - Other Road Maintenance (No GST)				
80 Rents	6,000	6,000	6,210.00	12,000
12163 Revenue - WANDRRA				
71 Grants - Operating	1,040,000	1,040,000	836,166.48	3,381,500
TOTAL REVENUE - ROAD MAINTENANCE	1,193,500	1,291,000	1,024,524.33	3,603,900
Expense				
12226 Expense - Road Maintenance				
01 Salaries & Wages	(234,600)	(286,000)	(235,594.11)	(286,100)
11 Fuel & Oil	(2,000)	(2,000)	0.00	0
15 Repairs & Maintenance	0	0	(2,486.71)	0
16 Contract Services	(65,000)	(85,000)	(86,512.54)	(175,000)
21 Chemicals	(20,000)	(20,000)	(19,511.11)	(20,000)
25 Road Materials	(50,000)	(30,000)	(31,245.38)	(35,000)
27 WANDRRA	(1,040,000)	(1,040,000)	(966,414.93)	(3,536,500)
60 Insurances	(11,000)	(11,000)	(10,458.00)	(12,000)
67 Telephone Expense	0	0	(1,071.60)	(1,000)
98 Plant Operating Costs	(183,100)	(217,900)	(211,410.15)	(246,200)
99 Public Works Overhead	(187,400)	(238,800)	(235,594.49)	(243,400)
12250 Expense - Maintenance Other				
16 Contract Services	(25,000)	0	0.00	0
41 Loss On Sale Of Assets	(115,400)	(90,600)	(101,816.24)	(102,700)
96 Administration Allocated	(133,900)	(133,900)	(123,291.57)	(131,400)
12228 Expense - Roman Road Inventory				
16 Contract Services	(30,000)	(30,000)	0.00	(20,000)
12251 Expense - Street Lighting				
65 Electricity & Gas	(28,000)	(28,000)	(20,131.00)	(28,000)
12252 Expense - Tambellup Depot Maintenance				
01 Salaries & Wages	(15,000)	(15,000)	(9,734.46)	(13,000)
15 Repairs & Maintenance	(15,000)	(15,000)	(10,822.32)	(15,000)
16 Contract Services	0	0	(729.41)	(1,000)
59 Other Sundry Expenses	(200)	(200)	(142.00)	(200)
60 Insurances	(2,000)	(2,000)	(2,124.44)	(2,300)
65 Electricity & Gas	(3,000)	(3,000)	(3,129.48)	(3,500)
66 Water Charges	(800)	(800)	(680.83)	(800)
98 Plant Operating Costs	(2,500)	(2,500)	(1,739.00)	(2,500)
99 Public Works Overhead	(12,000)	(12,000)	(8,466.21)	(9,000)
12255 Expense - Broomehill Depot Maintenance				
01 Salaries & Wages	(3,000)	(3,000)	(3,124.45)	(3,000)
15 Repairs & Maintenance	(2,000)	(6,000)	(5,001.91)	(5,000)
16 Contract Services	0	0	(1,163.48)	(1,400)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(1,300)	(1,300)	(1,100.50)	(1,300)
65 Electricity & Gas	(1,300)	(1,300)	(946.78)	(1,300)
66 Water Charges	(100)	(100)	(83.44)	(100)
98 Plant Operating Costs	(500)	(500)	(180.00)	(500)
99 Public Works Overhead	(2,000)	(2,000)	(2,215.10)	(1,700)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ROAD MAINTENANCE

Expense

Staff Housing Allocation

All expenditure on Housing is budgeted in the "Housing" section of the report, however expenses in relation to Staff housing is reallocated to program in which they work. Expenditure on housing occupied by Transport Staff is reallocated to this heading.

Gravel Pit Rehabilitation

Provision is made to rehabilitate disused gravel pits throughout the Shire.

TRANSPORT – OTHER

Revenue

Licensing

Commissions

Council receives Commissions monthly from the Department of Transport for providing the licensing service. The Commissions received are based on the volume of licensing transactions coming into each office. It is anticipated that Council will receive a similar amount from licensing commissions as the previous year.

Expense

Licensing

Training & Education

Provision is made for staff to attend licensing training as required.

Telephone Expense

Provision for the payment of Telstra charges for the ADSL service which provides access to the licensing system.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

TRANSPORT

TRANSPORT continued

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
12258 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(15,300)	(15,300)	(16,565.84)	(18,000)
31 Dep'n Plant & Equipment	(192,000)	(192,000)	(166,992.85)	(183,000)
32 Dep'n Furniture & Equipment	(900)	(900)	0.00	0
33 Dep'n Infrastructure	(470,000)	(470,000)	(451,175.07)	(495,000)
12259 Expense - Staff Housing Allocation				
10 Staff Housing Allocation	(18,700)	(31,700)	(33,916.94)	(39,700)
12260 Expense - Gravel Pit Rehabilitation				
01 Salaries & Wages	(1,000)	(1,000)	(1,371.89)	(1,000)
98 Plant Operating Costs	(1,000)	(1,000)	(1,127.00)	(1,000)
99 Public Works Overhead	(1,000)	(1,000)	(1,371.89)	(1,000)
TOTAL EXPENSE - ROAD MAINTENANCE	(2,886,100)	(2,990,900)	(2,769,514.12)	(5,637,700)
TRANSPORT OTHER				
Revenue				
12451 Revenue - Licensing				
83 Fees & Charges	200	200	64.81	200
87 Commissions	22,000	22,000	17,105.98	22,000
TOTAL REVENUE - TRANSPORT OTHER	22,200	22,200	17,225.33	22,200
Expense				
12526 Expense - Licensing				
05 Training & Education	(1,000)	(1,000)	0.00	(1,500)
67 Telephone Expense	(400)	(400)	(349.47)	(400)
96 Administration Allocated	(61,000)	(61,000)	(56,041.62)	(59,900)
TOTAL EXPENSE - TRANSPORT OTHER	(62,400)	(62,400)	(56,391.09)	(61,800)
REVENUE - TRANSPORT	3,159,300	3,307,300	2,688,509.66	6,513,900
EXPENSE - TRANSPORT	(2,948,500)	(3,053,300)	(2,825,905.21)	(5,699,500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

RURAL SERVICES

Expense

Rural Services and Vermin & Pest Control

Expenditure under this heading relates specifically to the eradication of noxious weeds, declared plants and vermin/pests as required.

TOURISM & AREA PROMOTION

Revenue

Caravan Park, Broomehill

Fees & Charges

It is anticipated that Council will receive a similar number of visitors to the Broomehill Caravan Park, and generate revenue of \$8,000 for the year.

Other Tourism & Area Promotion

Other Sundry Income

Proceeds from the sale of Holland Track promotional items held in Broomehill.

Caravan Park, Tambellup

Fees & Charges

The caravan park is no longer available as the construction of the new Pavilion progresses.

BT Times

Contributions

Provision is made for \$100 in subscriptions to the BT Times for the coming year.

Fees & Charges

It is estimated that \$1000 will be received in advertising revenue for the BT Times.

Expense

Caravan Park Broomehill

Repairs & Maintenance

- Provision for general maintenance as required.

Hidden Treasures

Donations

Provision to make a contribution of \$4,000 as Councils ongoing support to the Hidden Treasures of the Great Southern Committee.

Other Tourism & Area Promotion

Advertising & Promotions

\$5,000 is allocated for purchase and printing of promotional items for the Shire and includes Banners in the Terrace.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ECONOMIC SERVICES

RURAL SERVICES

Expense

13076 Expense - Rural Services

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
01 Salaries & Wages	(1,000)	(1,000)	(1,935.66)	(1,500)
21 Chemicals	(500)	(500)	(380.00)	(500)
98 Plant Operating Costs	(1,000)	(1,000)	(1,366.00)	(1,000)
99 Public Works Overhead	(1,000)	(1,000)	(1,935.66)	(1,500)

13078 Expense - Vermin & Pest Control

01 Salaries & Wages	(500)	(500)	(285.51)	(500)
98 Plant Operating Costs	(300)	(300)	(116.00)	(200)
99 Public Works Overhead	(500)	(500)	(285.51)	(500)

TOTAL EXPENSE - RURAL SERVICES **(4,800)** **(4,800)** **(6,304.34)** **(5,700)**

TOURISM & AREA PROMOTION

Revenue

13151 Revenue - Caravan Park, Broomehill

83 Fees & Charges	10,000	10,000	5,572.79	8,000
-------------------	--------	--------	----------	-------

13156 Revenue - Other Tourism & Area Promotion

72 Grants - Non-Operating	5,500	5,500	0.00	0
79 Other Sundry Income	200	200	155.48	200
83 Fees & Charges	0	0	16.36	0

13159 Revenue - BT Times

73 Contributions	300	300	68.19	100
83 Fees & Charges	1,000	1,000	765.44	1,000

TOTAL REVENUE - TOURISM & AREA PROMOTION **17,000** **17,000** **6,578.26** **9,300**

Expense

13226 Expense - Caravan Park, Broomehill

01 Salaries & Wages	(9,000)	(9,000)	(7,996.46)	(9,000)
15 Repairs & Maintenance	(5,000)	(5,000)	(4,593.73)	(5,000)
16 Contract Services	(2,000)	(2,000)	(645.21)	(1,000)
59 Other Sundry Expenses	(100)	(100)	(71.00)	(100)
60 Insurances	(700)	(700)	(471.16)	(600)
65 Electricity & Gas	(3,000)	(3,000)	(1,785.23)	(3,000)
66 Water Charges	(4,000)	(4,000)	(3,453.32)	(4,000)
67 Telephone Charges	(200)	(200)	(342.79)	(400)
98 Plant Operating Costs	(3,500)	(3,500)	(3,863.00)	(4,000)
99 Public Works Overhead	(7,000)	(7,000)	(5,987.36)	(6,000)

13229 Expense - Hidden Treasures

56 Donations	(4,000)	(4,000)	(4,000.00)	(4,000)
--------------	---------	---------	------------	---------

13232 Expense - Other Tourism & Area Promotion

19 Advertising & Promotions	(5,000)	(5,000)	(3,302.91)	(5,000)
56 Donations	(200)	(200)	0.00	(200)
59 Other Sundry Expenses	0	0	(64.32)	0
96 Administration Allocated	(18,300)	(18,300)	(16,812.48)	(17,900)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER TOURISM & AREA PROMOTION

Caravan Park Tambellup

The caravan park is no longer available as the construction of the new Pavilion progresses.

BT Times

It is estimated that the total cost of production for the BT Times will be \$13,300 which includes Editors fees, distribution costs and printing and stationery costs.

BUILDING SERVICES

Revenue

Building Services

Fees & Charges

\$5,000 is anticipated to be received in Building License fees for 2017/18.

Construction Training Fund & Building Services Levies

Fees & Charges

Council collects the levies due to the Construction Training Fund and Building Commission on applicable Building applications. These levies are to be remitted to the respective organisations monthly.

CTF Levy & BS Levy Commissions

Commissions

Council is entitled to a commission of \$8.25 per Construction Training Fund levy payment and \$5.00 per Building Services levy payment.

Expense

Building Services

Contract Services

Council engages the services of a Building Surveyor from the Shire of Cuballing, who visits on the first and third Thursday of each month. It is estimated that Council will pay \$40,000 to the Shire of Cuballing for his services, based on the amount paid in the previous year.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ECONOMIC SERVICES	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
TOURISM & AREA PROMOTION continued				
13233 Expense - Caravan Park, Tambellup				
01 Salaries & Wages	0	0	(127.30)	0
15 Repairs & Maintenance	0	0	(182.43)	0
60 Insurance	0	0	(960.12)	0
67 Telephone Expense	0	0	(104.16)	0
98 Plant Operating Costs	0	0	(36.00)	0
99 Public Works Overhead	0	0	(127.30)	0
13234 Expense - BT Times				
14 Printing & Stationery	(8,000)	(8,000)	(4,033.18)	(8,000)
16 Contract Services	(3,000)	(3,000)	(2,150.00)	(3,000)
18 Postage & Freight	(2,000)	(2,000)	(2,170.53)	(2,300)
13250 Expense - Asset Depreciation				
30 Dep'n Land & Buildings	(4,800)	(4,800)	(4,382.39)	(4,800)
31 Dep'n Plant & Equipment	(1,000)	(1,000)	(605.70)	(700)
33 Dep'n Infrastructure	(7,300)	(7,300)	(6,785.56)	(7,400)
TOTAL EXPENSE - TOURISM & AREA PROMOTION	(88,100)	(88,100)	(75,053.64)	(86,400)
BUILDING SERVICES				
Revenue				
13301 Revenue - Building Services				
83 Fees & Charges	7,000	7,000	3,530.66	5,000
13302 Revenue - Construction Training Fund Levy				
83 Fees & Charges	3,000	10,000	9,594.97	3,500
13303 Revenue - Building Services Levy				
83 Fees & Charges	3,000	6,000	5,311.38	3,000
13305 Revenue - Commissions on Building Levies				
87 Commissions	200	200	125.70	200
TOTAL REVENUE - BUILDING SERVICES	13,200	23,200	18,562.71	11,700
Expense				
13376 Expense - Building Services				
16 Contract Services	(37,000)	(37,000)	(30,292.23)	(40,000)
96 Administration Allocated	(18,300)	(18,300)	(16,812.48)	(17,900)
13377 Expense - Construction Training Fund Levy				
59 Other Sundry Expenses	(3,000)	(10,000)	(8,828.55)	(3,500)
13378 Expense - Building Services Levy				
59 Other Sundry Expenses	(3,000)	(6,000)	(5,350.73)	(3,000)
TOTAL EXPENSE - BUILDING SERVICES	(61,300)	(71,300)	(61,283.99)	(64,400)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER ECONOMIC SERVICES

Revenue

Rent

Council receives rental income from the following properties in Tambellup:-

- Tambellup Cranbrook Community Bank (this is reviewed annually by Council in February);
- Railway Building rental to Threads on Line

Fees & Charges

It is anticipated that approximately \$7,000 will be received from the sale of standpipe water.

Expense

Standpipe & Bore Maintenance

Maintenance of the Standpipes and Bores that Council is responsible for throughout the Shire are shown under this heading. This account is a “parent” account for the various locations, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Repairs & Maintenance

Repair/servicing of pumps and electrical equipment as required at standpipes and bores throughout the Shire.

Railway Building

Maintenance of the Railway Building in Tambellup which is occupied by Threads Online. Council has a lease agreement with Burgess Rawson for use of the building.

Repairs & Maintenance

- General maintenance as required.

Contract Services

Council pays an annual lease of \$1,500 to Burgess Rawson for the Railway Building.

Community Bank

Maintenance of the Bendigo Bank premises on Norrish Street, Tambellup.

Repairs & Maintenance

- General maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

ECONOMIC SERVICES

OTHER ECONOMIC SERVICES

Revenue

13451 Revenue - Other Economic Services

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
74 Reimbursements	1,000	1,000	0.00	0
80 Rents	10,000	10,000	9,168.58	10,000
83 Fees & Charges	15,000	15,000	4,264.43	7,000
TOTAL REVENUE - OTHER ECONOMIC SERVICES	26,000	26,000	13,433.01	17,000

Expense

13527 Expense - Standpipe & Bore Mtce

01 Salaries & Wages	(1,000)	(1,000)	(604.05)	(1,000)
15 Repairs & Maintenance	(500)	(500)	(60.00)	0
16 Contract Services	(6,500)	(6,500)	(4,641.54)	(6,500)
65 Electricity & Gas	(6,000)	(6,000)	(3,566.05)	(6,000)
66 Water Charges	(16,500)	(16,500)	(6,726.68)	(9,000)
98 Plant Operating Costs	(500)	(500)	(176.00)	(500)
99 Public Works Overhead	(1,000)	(1,000)	(604.05)	(1,000)

13528 Expense - Railway Building

01 Salaries & Wages	0	0	(52.20)	0
15 Repairs & Maintenance	(2,600)	(2,600)	(603.40)	(2,000)
16 Contract Services	(1,500)	(1,500)	(1,632.94)	(1,500)
60 Insurances	(1,500)	(1,500)	(1,230.64)	(1,500)
65 Electricity & Gas	(500)	(500)	(273.23)	(500)
66 Water Charges	(600)	(600)	(1,298.70)	(1,000)
98 Plant Operating Costs	0	0	(20.00)	0
99 Public Works Overhead	0	0	(52.20)	0

13529 Expense - Community Bank

15 Repairs & Maintenance	(8,500)	(8,500)	(4,664.47)	(3,000)
16 Contract Services	(500)	(500)	(263.64)	(500)
60 Insurances	(1,000)	(1,000)	(872.86)	(1,000)
66 Water Charges	(1,500)	(1,500)	(1,332.51)	(1,500)

13550 Expense - Asset Depreciation

30 Dep'n Land & Buildings	(6,000)	(6,000)	(5,322.27)	(5,800)
31 Dep'n Plant & Equipment	(500)	(500)	(284.43)	(300)
33 Dep'n Infrastructure	(3,600)	(3,600)	(3,532.96)	(3,900)

TOTAL EXPENSE - OTHER ECONOMIC SERVICES **(60,300)** **(60,300)** **(37,814.82)** **(46,500)**

REVENUE - ECONOMIC SERVICES **56,200** **66,200** **38,573.98** **38,000**

EXPENSE - ECONOMIC SERVICES **(214,500)** **(224,500)** **(180,456.79)** **(203,000)**

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PRIVATE WORKS

Revenue

Fees & Charges

It is anticipated that \$65,000 will be received from undertaking private works throughout the year. Private works also includes the dry-hire of Councils Isuzu Jetpatcher and supply of emulsion to surrounding Councils.

PUBLIC WORKS OVERHEADS

Revenue

Reimbursements

The resource sharing arrangement with neighbouring Councils for the assistance from the Manager of Works has come to an end.

Expense

Workers Compensation Insurance

Councils premium for Workers Compensation is calculated on the estimated wages paid for the year.

Protective Clothing

Provision is made to purchase 'uniforms' for the works crew in line with Council policy, as well as protective equipment and supplies that is required throughout the year.

Employee Provisions

These expenses relate to the provision of annual leave, long service leave, sick leave and public holidays for the works crew.

Fringe Benefits Tax

\$2,000 is allocated for the payment of FBT on the Manager of Works vehicle.

Allowances

The works crew is entitled to an Adverse Working Conditions allowance, in accordance with the provisions of the Local Government Industry Award. This is calculated as a percentage of their individual hourly rate.

Professional Services

Provision is made for Engineering services from Wood and Grieve Engineers, as required, who assist with preparation of submissions to the Regional Road Group for funding in future years.

Computer & Internet Expenses

Payment of the Telstra ADSL service for the depot's internet connection. This enables the Manager of Works and Works Assistant to connect to the servers in the main office.

Other Sundry Expenses

Staff are able to salary sacrifice eligible work related items through their pay. Purchase of these items on their behalf is shown under this heading.

Licenses

Staff are entitled to have their drivers license paid for 1 year, in accordance with the provisions set out in the Workplace Agreement 2013.

Telephone Expenses

Payment of the depot telephone and mobile services for the Manager of Works and leading hands.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER PROPERTY & SERVICES	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
PRIVATE WORKS				
Revenue				
14001 Revenue - Private Works				
83 Fees & Charges	25,000	65,000	110,499.98	65,000
TOTAL REVENUE - PRIVATE WORKS	25,000	65,000	110,499.98	65,000
Expense				
14051 Expense - Private Works				
01 Salaries & Wages	(5,000)	(15,000)	(22,799.59)	(15,000)
16 Contract Services	(3,000)	(7,000)	(9,661.27)	(5,000)
96 Administration Allocated	(6,100)	(6,100)	(5,604.17)	(6,000)
98 Plant Operating Costs	(4,000)	(14,000)	(23,955.50)	(12,000)
99 Public Works Overhead	(4,400)	(14,400)	(22,799.59)	(12,000)
TOTAL EXPENSE - PRIVATE WORKS	(22,500)	(56,500)	(84,820.12)	(50,000)
PUBLIC WORKS OVERHEADS				
Revenue				
14100 Revenue - Public Works Overheads				
74 Reimbursements	0	3,000	2,814.56	3,000
TOTAL REVENUE - PUBLIC WORKS OVERHEADS	0	3,000	2,814.56	3,000
Expense				
14151 Expense - Public Works Overheads				
01 Salaries & Wages	(95,000)	(95,000)	(82,384.97)	(120,000)
02 Superannuation	(141,800)	(141,800)	(119,673.10)	(147,000)
03 Workers Comp Insurance	(40,000)	(40,000)	(35,350.00)	(35,000)
04 Protective Clothing	(15,000)	(15,000)	(9,393.35)	(15,000)
06 Employee Provisions	(210,000)	(210,000)	(179,383.67)	(200,000)
07 Recruitment Costs And Subsidies	(2,000)	(2,000)	(80.00)	(2,000)
08 Fringe Benefits Tax	(1,000)	(1,000)	0.00	(1,000)
09 Allowances	(33,000)	(33,000)	(23,631.19)	(33,000)
17 Professional Services	(10,000)	(10,000)	(10,643.50)	(15,000)
26 Computer & Internet Expenses	(1,000)	(1,000)	(399.97)	(500)
58 Travel & Accommodation	(3,000)	(3,000)	(1,384.23)	(2,000)
59 Other Sundry Expenses	(5,000)	(5,000)	(1,219.10)	(3,000)
60 Insurances	(500)	(500)	(405.00)	(500)
61 Licenses	(1,000)	(1,000)	(538.50)	(1,000)
67 Telephone Expense	(8,000)	(8,000)	(5,573.30)	(8,000)
96 Administration Allocated	(207,200)	(207,200)	(190,541.52)	(203,100)
98 Plant Operating Costs	(10,000)	(10,000)	(11,014.00)	(12,000)
99 Public Works Overheads	0	0	(0.01)	0
14153 Expense - Occ Health & Safety				
01 Salaries & Wages	(13,000)	(13,000)	(13,238.05)	(13,000)
16 Contract Services	(4,000)	(4,000)	(5,962.52)	(7,000)
59 Other Sundry Expenses	(1,000)	(1,000)	(2,963.99)	(1,000)
98 Plant Operating Costs	(1,000)	(1,000)	(556.18)	(500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PUBLIC WORKS OVERHEADS

Expense

Occupational Health & Safety

Provision is made for the works crew attendance at monthly Toolbox meetings, and regular Safety meetings by the Safety representatives.

Works Training

Allowance is made for works staff to attend training as it arises or in most instances when it becomes due for renewal. Provision is made for costs associated with training, such as course registrations, travel and accommodation costs.

Public Works Overheads Allocated

Public Works Overheads are allocated to the various areas where the works crew have been working. The costs are allocated through the payroll as a percentage of the wage. Currently, overheads are running at around 100% of the total wages cost for the works staff.

PLANT OPERATION

Revenue

Reimbursements

It is anticipated that \$40,000 will be received from the Diesel Fuel Credits Scheme. This is claimed monthly when preparing the BAS, and is calculated at a rate in the dollar per litre used by plant. The rates are set by the Australian Taxation Office.

Expense

Salaries & Wages

Provision is made for the mechanic to service and maintain Councils plant and small equipment, and staff to maintain day to day the plant they have been operating.

Fuel & Oil

An amount of \$200,000 has been allocated for fuel and oil, based on the usage of the previous year and provision for increases in the price of diesel.

Minor Equipment

\$12,000 is allocated for the purchase of minor tools and equipment that are below the \$2,000 threshold for them to be recognised as assets.

Repairs & Maintenance

Provision for parts, repairs and maintenance to Councils plant and equipment.

Plant Operation Allocated

Plant Operation Costs are allocated in a similar manner to Public Works Overheads. The various items of plant have an hourly rate allocated to them and the hours that the plant have been working is allocated to the various cost centres through the payroll.

WORKERS COMPENSATION

Provision for the payment of workers compensation has not been made in anticipation that there will be no claims in 2017/18.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER PROPERTY & SERVICES	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
PUBLIC WORKS OVERHEADS continued				
14154 Expense - Works Training				
01 Salaries & Wages	(25,000)	(25,000)	(20,131.47)	(25,000)
05 Training & Education	(15,000)	(15,000)	(10,478.43)	(15,000)
58 Travel & Accommodation	(1,000)	(1,000)	0.00	(1,000)
98 Plant Operating Costs	(1,500)	(1,500)	(778.00)	(1,000)
99 Public Works Overheads	0	0	(0.01)	0
14200 Expense - PWO Allocated				
99 Public Works Overhead	845,000	845,000	740,883.47	861,600
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS	0	0	15,159.41	0
PLANT OPERATION				
Revenue				
14250 Revenue - Plant Operation				
74 Reimbursements	35,000	35,000	35,640.25	40,000
TOTAL REVENUE - PLANT OPERATION	35,000	35,000	35,640.25	40,000
Expense				
14251 Expense - Plant Operation				
01 Salaries & Wages	(75,000)	(75,000)	(68,756.13)	(80,000)
11 Fuel & Oil	(200,000)	(200,000)	(163,092.81)	(200,000)
13 Minor Equipment	(12,000)	(12,000)	(6,331.58)	(12,000)
15 Repairs & Maintenance	(150,000)	(150,000)	(110,202.15)	(150,000)
16 Contract Services	(1,000)	(1,000)	(2,998.75)	(1,000)
60 Insurances	(53,000)	(53,000)	(53,059.06)	(55,000)
61 Licenses	(10,000)	(10,000)	(13,653.26)	(40,000)
96 Administration Allocated	(18,300)	(18,300)	(16,812.53)	(17,900)
98 Plant Operating Costs	(6,000)	(6,000)	(11,801.75)	(12,000)
99 Public Works Overhead	(70,000)	(70,000)	(68,756.59)	(76,500)
14252 Expense - Insurance Recoveries				
15 Repairs & Maintenance	0	0	0.00	0
14300 Expense - Plant Operation Allocated				
98 Plant Operating Costs	595,300	595,300	517,838.00	644,400
TOTAL EXPENSE - PLANT OPERATION	0	0	2,373.39	0
WORKERS COMPENSATION				
Revenue				
14800 Revenue - Workers Compensation				
74 Reimbursements	0	0	368.99	0
TOTAL REVENUE - WORKERS COMPENSATION	0	0	368.99	0
Expense				
14851 Expense - Workers Compensation				
06 Employee Provisions	0	0	(368.99)	0
TOTAL EXPENSE - WORKERS COMPENSATION	0	0	(368.99)	0

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

SALARIES & WAGES

An estimate of the total wages payable to staff over the coming 12 months.

UNCLASSIFIED

Lease Reserve 22607, Tambellup

Council leases this Reserve from the State and in turn leases this land to Tambellup Bulk Spreading.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

OTHER PROPERTY & SERVICES

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
SALARIES & WAGES				
Expense				
14551 Expense - Gross Wages & Salaries				
01 Salaries & Wages	(2,089,100)	(2,089,100)	(1,888,764.72)	(2,132,400)
14600 Expense - Wages & Salaries Allocated				
01 Salaries & Wages	2,089,100	2,089,100	1,861,049.51	2,132,400
TOTAL EXPENSE - SALARIES & WAGES	0	0	(27,715.21)	0
UNCLASSIFIED				
Revenue				
14702 Revenue - Lease Reserve 22607 Tambellup				
80 Rent	4,500	4,500	2,250.00	4,500
TOTAL REVENUE - UNCLASSIFIED	4,500	4,500	2,250.00	4,500
Expense				
14756 Expense - Lease Reserve 22607 Tambellup				
16 Contract Services	(4,500)	(4,500)	(4,500.00)	(4,500)
TOTAL EXPENSE - UNCLASSIFIED	(4,500)	(4,500)	(4,500.00)	(4,500)
REVENUE - OTHER PROPERTY & SERVICES	64,500	107,500	151,573.78	112,500
EXPENSE - OTHER PROPERTY & SERVICES	(27,000)	(61,000)	(99,871.52)	(54,500)

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

CAPITAL REVENUE and EXPENDITURE

GOVERNANCE

- Net changeover of \$18,000 for the CEO vehicle, Toyota Landcruiser OTA.
- Net changeover of \$13,000 for the MCS vehicle, Holden Colorado BH000.
- The shade structure for the Tambellup Admin Building carpark has been fabricated and payment for this was made in June 2017. Provision is made of \$10,000 for its installation and completion.
- Upgrade of the main server and relevant software is estimated to cost \$35,000. This allowance also includes purchase and installation of a secure cabinet for the server and network equipment and slight modification to the central office desks. This is funded by a transfer from the Computer Reserve.

LAW, ORDER & PUBLIC SAFETY

- Provision for a contribution of \$10,000 to the Tambellup VFES to assist with an extension over the sealed area at the front of the fire shed.

HOUSING

- Replace ceiling in the kitchen/dining area at 27 East Terrace. This is a carry over from the previous year.

RECREATION & CULTURE

- Carry over completion of the Tambellup Pavilion and Bowling Green, which at 30 June was around 85% complete. The balance of funding from Department of Sport and Recreation \$175,000 and National Stronger Regions Fund \$475,000 will be paid upon completion.
- Provision to fence the Tambellup Oval site along Cremasco Road.
- Fabrication of the shade structure for Holland Park was undertaken in 2016/17, funding is provided for installation and completion of this project.
- Provision of \$55,000 to fabricate and install a solid shade structure over the junior playground at Diprose Park. This will alleviate water logging issues in this area during periods of heavy rainfall.
- The Water Corporation has offered to hand over the No 1 dam to the Council, and the land that it is situated will be required to be subdivided and transferred to Council.
- Installation of sub-soil drainage at the Broomehill Oval, estimated to cost \$30,000.
- Construction of a new dam at the Broomehill Recreation Complex and improvement of pipelines between the town dam, Bignells dam and the CBH dam that will feed into the Complex dam. Funding of \$55,000 has been sought from the Department of Water and Councils contribution is \$28,000.
- Provision of \$5,000 to replace the kitchen ceiling in the Tambellup Hall.

TRANSPORT

Buildings

- Provision for construction of a washdown bay facility at the Tambellup Depot estimated to cost \$122,000. Funding of \$61,900 from the Department of Water has been approved and a transfer of \$35,000 from the Building Maintenance Reserve. This is carried over from 2016/17.

Plant Replacement

- Changeover of plant and equipment in accordance with the Plant Replacement Program, which is included in the supporting pages. All items included in the Plant Replacement Program are fully funded by the Plant Reserve.

Provision has been allowed to change over several of the light vehicles two or three times during the year. Increased purchase and disposal amounts are shown for the relevant vehicles to reflect the number of changeovers. The net changeover cost for each of these vehicles has not increased.

Townscape

- Provision of \$200,000 to commence Stage 1 of implementing the Townscape Plan, prepared by Woodlands. This is funded by a transfer from the Townscape Plan Implementation Reserve.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

CAPITAL REVENUE and EXPENDITURE

TRANSPORT

Roadworks

Regional Road Group

- The following projects have been funded by the Regional Road Group:-
 - Gnowangerup-Tambellup Road – surface correction & reseal SLK13.20 to 18.82
 - Broomehill-Kojonup Road – reseal SLK 17.085 to 19.77
 - Tambellup West Road – stabilise patches & reseal SLK 21.31 to 23.33
 - Broomehill-Kojonup Road – stabilise patches & reseal SLK 19.91 to 20.16
 - Pallinup South Road – construct & seal to 7.0m SLK 3.30 to 6.30
 - Gnowangerup-Tambellup Road – install culvert SLK 15.38
 - Warrenup Road – construct & seal to 7.0m SLK 2.40 to 4.60

Regional Road Group funding is provided on the basis of MRWA contributing 2/3 and Council matching 1/3 of the project cost. This year Councils required contribution is being funded from the Roads to Recovery grant.

Commodity Routes

- The following projects have been approved for funding through the Commodity Routes pool:-
 - Toolbrunup Road – reseal SLK 2.54 to 8.76
 - Carry over of vegetation widening and gravel sheeting on Beejenup Road, which is partly funded by Commodity Routes and Councils 2016/17 allocation from Roads to Recovery.

Black Spot

- The following projects have been approved for funding through the State Black Spot pool:-
 - Tambellup West Road / Warrenup Road intersection – improve sight distance

Roads to Recovery

- Councils allocation from the Roads to Recovery program has been allocated to the following projects:-
 - Nardlah Road / Broomehill-Gnowangerup Road – realign & seal intersection

OTHER PROPERTY & SERVICES

- Provision for the sale of lot 8 Taylor Street, Tambellup which is a residential lot purchased with the remaining land parcels comprising the Tambellup Bowling Club site. The proceeds will be transferred into the Building Reserve.
- Council submitted a tender to purchase the Tambellup Bowling Club land parcels (comprising lots 5 and 6 Crowden Street and lots 8 and 19 Taylor Street), and its tender of \$62,000 was accepted. This purchase is funded by a transfer from the Building Reserve.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

CAPITAL REVENUE and EXPENDITURE

GOVERNANCE

CAP116 Tambellup Admin Building - shelter/shade in staff carpark

CAP67 Upgrade Computer Server & Software, install secure server cabinet

Plant Replacement

04353 Toyota Landcruiser Wagon (CEO) - OTA (3 changeovers)

04353 Holden Colorado Wagon (MCS) - BH000 (2 changeovers)

LAW, ORDER & PUBLIC SAFETY

CAP129 Tambellup Fire Shed - extension over front sealed area

HOUSING

CAP130 27 East Terrace - replace ceiling in kitchen/dining

RECREATION & CULTURE

CAP9 Tambellup Pavilion - redevelopment

CAP119 Tambellup Oval - replace fencing along Cremasco Rd

CAP122 Holland Park - shade structure over playground (carry over installation)

CAP104 Diprose Park - shade structure over junior playground

CAP86 Subdivision costs - No 1 Dam

CAP131 Broomehill Oval - drainage

CAP132 Broomehill Recreation Complex - construction of dam, upgrade piping

CAP133 Tambellup Hall - replace kitchen ceiling

TRANSPORT

Buildings

CAP128 Tambellup Depot - washdown bay

Plant Replacement

12300 Caterpillar Grader - BH004

12300 Caterpillar Skid Steer - BHT92

12300 Stabiliser Attachment for Skid Steer

12300 Toyota Hilux Extra Cab (MOW) - 1TA (2 changeovers)

12300 Toyota Hilux Single Cab - TA052

12300 Toyota Landcruiser Dual Cab - TA001 (2 changeovers)

12300 Holden Colorado Utility BH009

12300 Toyota Hilux Dual Cab - BH00 (2 changeovers)

12300 Toyota Landcruiser Single Cab - BH014 (2 changeovers)

12300 Toyota Landcruiser Dual Cab - BH003 (2 changeovers)

12300 Toyota Hilux Single Cab - TA005

12300 Sundry Plant

Townscape

CAP126/7 Townscape Plan - Stage 1 - Broomehill & Tambellup

Road Construction

RG36 Gnowangerup-Tambellup Rd - surface correction & reseal - SLK 13.20 to 18.82

RG37 Broomehill-Kojonup Rd - reseal - SLK 17.08 to 19.77

RG38 Tambellup West Rd - stabilise patches & reseal - SLK 21.31 to 23.33

RG39 Broomehill-Kojonup Rd - stabilise patches & reseal - SLK 19.91 to 20.16

RG40 Pallinup South Rd - construct & seal to 7.0m - SLK 3.30 to 6.30

RG41 Gnowangerup-Tambellup Rd - install culvert - SLK 15.38

RG42 Warrenup Rd - construct & seal to 7.0m - SLK 2.40 to 4.60

CR6 Beejenup Rd - widen & gravel resheet - SLK 11.45 to 18.27 (carry over)

CR8 Toolbrunup Rd - reseal - SLK 2.54 to 8.76

BS7 Tambellup West Rd / Warrenup Rd intersection - improve sight distance

RR20 Nardlah Rd / Broomehill-Gnowangerup intersection - realign & seal

Add back Job Depreciation

CLASS	Budget Revenue 2017/2018	Budget Expense 2017/2018
L&B	0	(10,000)
P&E	0	(35,000)
P&E	146,000	(156,000)
P&E	72,000	(85,000)
Total	218,000	(286,000)
L&B	0	(10,000)
Total	0	(10,000)
L&B	0	(7,500)
Total	0	(7,500)
L&B	0	(650,000)
I-O	0	(10,000)
L&B	0	(15,000)
I-O	0	(55,000)
L&B	0	(10,000)
I-O	0	(30,000)
L&B	0	(83,000)
L&B	0	(5,000)
Total	0	(858,000)
L&B	0	(122,000)
P&E	100,000	(350,000)
P&E	30,000	(170,000)
P&E	10,000	(39,000)
P&E	90,000	(100,000)
P&E	36,000	(38,000)
P&E	117,000	(125,000)
P&E	23,000	(40,000)
P&E	72,000	(80,000)
P&E	117,000	(125,000)
P&E	117,000	(125,000)
P&E	35,000	(40,000)
P&E	0	(30,000)
I-O	0	(200,000)
I-R	0	(345,000)
I-R	0	(246,300)
I-R	0	(73,200)
I-R	0	(22,900)
I-R	0	(511,500)
I-R	0	(58,200)
I-R	0	(393,000)
I-R	0	(207,500)
I-R	0	(302,500)
I-R	0	(99,800)
I-R	0	(40,000)
I-R		172,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

CAPITAL REVENUE and EXPENDITURE

RESERVE TRANSFERS

LEAVE RESERVE

- Transfer of \$35,000 to this Reserve to assist with future payment of Long Service Leave entitlements accrued by staff.
- A transfer of \$94,400 from this Reserve for payment of Long Service Leave due in 2017/18.

PLANT REPLACEMENT RESERVE

- A transfer into the Reserve of \$500,000 to provide for future plant replacement detailed in the 10 Year Plant Replacement Program.
- A transfer from the Reserve of \$538,000 to fund the Plant Replacement program for 2017/18.

BUILDING RESERVE

- A transfer of \$100,000 to this Reserve for future requirements.
- Proceeds from the sale of lot 8 Taylor Street, Tambellup will be transferred into this Reserve, estimated to be \$15,000.
- Transfer from this Reserve of \$65,000 for purchase of lots 5 and 6 Crowden Street and lots 8 and 19 Taylor Street Tambellup; and \$10,000 towards an extension over the sealed area at the front of the Tambellup VFES Shed (Council owned).

COMPUTER RESERVE

- Transfer of \$10,000 for future replacement/upgrade of computers and technology.
- Transfer from this Reserve of \$35,000 to upgrade the main server and software, purchase a secure cabinet for the server and network equipment.

TAMBELLUP RECREATION GROUND & PAVILION RESERVE

- Transfer to this Reserve of \$5,000 for future requirements.

BROOMEHILL RECREATION COMPLEX RESERVE

- A transfer of \$8,600 to this Reserve for future maintenance requirements.

BUILDING MAINTENANCE RESERVE

- A transfer of \$35,000 from this Reserve for construction of the washdown bay at the Tambellup Depot.

SANDALWOOD VILLAS RESERVE

- A transfer of \$10,000 will be made into this reserve for future maintenance requirements.

BROOMEHILL SYNTHETIC BOWLING GREEN REPLACEMENT RESERVE

- A transfer of \$8,600 to this reserve for future replacement of the bowling green surface. Contributions are made annually by the Broomehill Bowling Club or Recreational Complex for transfer to this Reserve.

REFUSE SITES POST CLOSURE MANAGEMENT RESERVE

- A transfer of \$5,000 into this Reserve. Works Approvals were issued by the Department of Environmental Regulation (DER) for the Waste Transfer Station projects at the Broomehill and Tambellup tips. A condition of the works approvals was for the Council to submit to the Director of DER an updated Post Closure Management Plan for each of the sites. The plans were submitted in December 2013. Both plans recommend that a reserve be established to help meet the financial requirements for the closure of the Broomehill and Tambellup refuse sites once their useful life has been exhausted.

LAVIEVILLE LODGE RESERVE

- A transfer of \$10,000 will be made into this reserve for future maintenance requirements.

TOWNSCAPE PLAN IMPLEMENTATION RESERVE

- Transfer from this Reserve of \$200,000 to commence Stage 1 of the Townscape Plan, prepared by Woodlands.

TAMBELLUP SYNTHETIC BOWLING GREEN REPLACEMENT RESERVE

- Establishment of a new Reserve for future replacement of the synthetic bowling green. Contributions will be made by the Tambellup Community Sporting Pavilion Committee for transfer to this Reserve

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

CAPITAL REVENUE and EXPENDITURE

TRANSPORT

Bridgeworks

CC15 Broomehill-Kojonup Rd - Bridge # 4233

CC16 Tambellup West Rd - Bridge # 4326

OTHER PROPERTY & SERVICES

14761 Sale of lot 8 Taylor St, Tambellup

14761 Purchase lots 5&6 Crowden St, lots 8&19 Taylor St Tambellup

TOTAL

LAND HELD FOR RESALE

LAND & BUILDINGS

PLANT & EQUIPMENT

FURNITURE & EQUIPMENT

INFRASTRUCTURE - ROADS

INFRASTRUCTURE - OTHER

RESERVE TRANSFERS from / (to)

Leave Reserve

Plant Replacement Reserve

Building Reserve

Computer Reserve

Tambellup Recreation Ground & Pavilion Reserve

Broomehill Recreation Complex Reserve

Building Maintenance Reserve

Sandalwood Villas Reserve

Broomehill Synthetic Bowling Green Replacement Reserve

Refuse Sites Post Closure Management Reserve

Lavieville Lodge Reserve

Townscape Plan Implementation Reserve

Tambellup Bowling Green Replacement Reserve

LOANS

00122 Loan Repayments

00035 Self Supporting Loan Repayments

Proceeds from New Loans

Proceeds from New Self Supporting Loans

Payment of Self Supporting Loan

TOTAL CAPITAL

CLASS	Budget Revenue 2017/2018	Budget Expense 2017/2018
I-R	0	(510,000)
I-R	0	(393,000)
Total	747,000	(4,614,400)
L&B	15,000	0
L&B	0	(65,000)
Total	15,000	(65,000)
	980,000	(5,840,900)
LR	0	0
L&B	15,000	(977,500)
P&E	965,000	(1,538,000)
F&E	0	0
I-R	0	(3,030,400)
I-O	0	(295,000)
	980,000	(5,840,900)
	94,400	(37,000)
	538,000	(504,000)
	75,000	(118,000)
	35,000	(10,600)
	0	(6,500)
	0	(9,600)
	35,000	(800)
	0	(10,900)
	0	(9,300)
	0	(5,200)
	0	(10,800)
	200,000	(4,000)
	0	(7,500)
	977,400	(734,200)
	0	(82,300)
	0	0
	0	0
	0	0
	0	0
	0	(82,300)
	1,957,400	(6,657,400)



Additional Information

Road Construction Program
Plant Replacement Program
Job Ledger Budgets
Building Maintenance Program
Reserve Funds
Loan Repayment Schedule

SHIRE OF BROOMEHILL-TAMBELLUP
ROAD CONSTRUCTION PROGRAM
for the year ending 30 June 2018

Job #	Road	Wages	PWO	POC	Dep'n	Materials	Total
REGIONAL ROAD GROUP							
RG36	Gnowangerup-Tambellup Road (BT3) <i>Surface Correction & Reseal - SLK 13.20 to 18.82</i>	38,500	38,500	30,600	20,700	216,700	345,000
RG37	Broomehill-Kojonup Road (BT4) <i>Reseal - SLK 17.08 to 19.77</i>	28,700	28,700	23,000	15,400	150,500	246,300
RG38	Tambellup West Road (BT6) <i>Stabilise Patches & Reseal - SLK 21.31 to 23.33</i>	5,500	5,500	4,300	2,900	55,000	73,200
RG39	Broomehill-Kojonup Road (BT5) <i>Stabilise Patches & Reseal - SLK 19.91 to 20.16</i>	4,200	4,200	3,300	2,300	8,900	22,900
RG40	Pallinup South Road (BT1) <i>Construct & Seal to 7.0m - SLK 3.30 to 6.30</i>	73,500	73,500	58,800	39,200	266,500	511,500
RG41	Gnowangerup-Tambellup Road (BT8) <i>Install Culvert - SLK 15.38</i>	6,900	6,900	5,500	3,700	35,200	58,200
RG42	Warrenup Road (BT2) <i>Construct & Seal to 7.0m - SLK 2.40 to 4.60</i>	57,100	57,000	45,600	30,500	202,800	393,000
TOTAL REGIONAL ROAD GROUP		214,400	214,300	171,100	114,700	935,600	1,650,100
COMMODITY ROUTES							
CR6	Beejenup Road - carry over from 2016/17 <i>Vegetation Widening & Gravel Resheeting - SLK 11.45 to 18.27</i>	51,300	51,300	36,100	30,300	38,500	207,500
CR8	Toolbrunup Road <i>Reseal - SLK 2.54 to 8.76</i>	16,600	16,600	13,300	8,800	247,200	302,500
TOTAL COMMODITY ROUTES		67,900	67,900	49,400	39,100	285,700	510,000

SHIRE OF BROOMEHILL-TAMBELLUP
ROAD CONSTRUCTION PROGRAM
for the year ending 30 June 2018

Job #	Road	Wages	PWO	POC	Dep'n	Materials	Total
BLACK SPOT							
BS7	Tambellup West Road / Warrenup Road intersection <i>Improve Sight Distance</i>	26,200	26,200	20,900	14,000	12,500	99,800
TOTAL BLACK SPOT		26,200	26,200	20,900	14,000	12,500	99,800
ROADS TO RECOVERY							
RR20	Nardlah Road / Broomehill-Gnowangerup Road intersection <i>Realign & Seal Intersection</i>	8,500	8,500	6,800	4,700	11,500	40,000
TOTAL ROADS TO RECOVERY		8,500	8,500	6,800	4,700	11,500	40,000
TOTAL ROAD CONSTRUCTION PROGRAM 2017/2018		317,000	316,900	248,200	172,500	1,245,300	2,299,900

Funding Sources

Regional Road Group	1,100,100
Commodity Routes	200,000
Black Spot	66,500
Roads to Recovery	579,300
Roads to Recovery - Beejenup Rd carry over	97,500
Commodity Routes - Beejenup Rd carry over	110,000
Council - Municipal Funds	146,500
	2,299,900

SHIRE OF BROOMEHILL-TAMBELLUP
10 YEAR PLANT REPLACEMENT PROGRAM
2017/18 to 2026/27

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	LOAN EXPIRES	PURCHASE PRICE	TOTAL 17/18	TOTAL 18/19	TOTAL 19/20	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27
GRADERS																
P12M	BH004	Cat 12M Grader	2010	8 yrs		335,500	-350,000								-350,000	
							100,000								120,000	
P12M3	TA18	Cat 12M Grader	2016	8 yrs		340,300								-350,000		
														120,000		
P12M2	BH006	Cat 12M Grader	2012	8 yrs		332,100					-350,000					
											120,000					
LOADERS																
P930K	TA 281	Cat 930K Loader	2014	8 yrs		315,550							-330,000			
													90,000			
PSS1	BHT 92	Skid Steer	2013	5 years		106,150	-170,000							-160,000		
							30,000							60,000		
		Skid Steer stabiliser attachment 1200mm														
							-39,000									
							10,000									
TRUCKS																
PTT24	BH002	Isuzu FRR 850 (Skid Steer Truck)	2015	10 yrs		112,005									-130,000	
															50,000	
PTT22	BHT125	Mack truck	2013	8 yrs		310,850							-340,000			
													100,000			
PTT19	BHT0	Kenworth truck	2016	8 yrs		338,497										-340,000
																100,000
PTT23	TA017	Isuzu FRR600 truck Maintenance Crew	2014	5 yrs		79,824		-95,000						-95,000		
								25,000						25,000		
PTT21	TA386	Isuzu FRR500 factory tipper Parks and Gardens	2013	5yrs		76,915		-85,000						-85,000		
								25,000						25,000		
PTT18	TA06	Isuzu FVY1400 Jetpacher (Secondhand)	*2010	8yrs		176,305				-380,000						
										40,000						
BACKHOE																
PBHOE	BH013	Caterpillar 444 Backhoe	2013	8 yrs		176,000								-210,000		
														80,000		
ROLLERS																
PRR2	BH005	Caterpillar PF300 Tyred roller	2011	8 yrs		187,500		-200,000								
								50,000								
PVR1	BH001	Cat Vibrating Roller	2016	8 yrs		153,200									-200,000	
															50,000	

SHIRE OF BROOMEHILL-TAMBELLUP
10 YEAR PLANT REPLACEMENT PROGRAM
2017/18 to 2026/27

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	LOAN EXPIRES	PURCHASE PRICE	TOTAL 17/18	TOTAL 18/19	TOTAL 19/20	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27
MOWERS																
PTORO2	BHT84	Toro / Finishing Mower	2013	5 yrs		37,500		-45,000					-45,000			
								10,000					10,000			
PTORO3	BH007	Toro 360	2016	3yr		34,800		-45,000			-45,000			-45,000		
		Tractor/Mower						15,000			15,000			15,000		
UTILITIES																
PUTE82	1TA	Toyota Hilux extra cab	2017	25,000km		41,363	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000
		<i>* provision for 2 changeovers per year</i>					90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
PUTE81	TA052	Toyota Hilux single cab	2017	30,000km		36,590	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000	-38,000
							36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
PUTE83	TA001	Toyota Landcruiser dual cab	2017	30,000km		61,113	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000
		<i>* provision for 2 changeovers per year</i>					117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000
PUTE61	BH009	Holden Colorado DX single cab (tipper body)	2015	30,000km		28,600	-40,000		-40,000		-40,000		-40,000		-40,000	
							23,000		23,000		23,000		23,000		23,000	
PUTE78	BH00	Toyota Hilux dual cab	2017	35,000km		38,636	-80,000	-80,000	-80,000	-80,000	-80,000	-80,000	-80,000	-80,000	-80,000	-80,000
		<i>* provision for 2 changeovers per year</i>					72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
PUTE79	BH014	Toyota Landcruiser	2017	30,000km		59,772	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000
							117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000
PUTE80	BH003	Toyota Landcruiser crew cab	2017	30,000km		60,454	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000
		<i>* provision for 2 changeovers per year</i>					117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000
PUTE68	TA005	Toyota Hilux single cab	2016	30,000km		33,700	-40,000		-40,000		-40,000		-40,000		-40,000	
							35,000		35,000		35,000		35,000		35,000	
CARS																
PCAR65	OTA	Toyota Landcruiser GXL Wagon	2017	20,000km		51,818	-156,000	-156,000	-156,000	-156,000	-156,000	-156,000	-156,000	-156,000	-156,000	-156,000
		<i>* provision for 2 changeovers per year</i>					146,000	146,000	146,000	146,000	146,000	146,000	146,000	146,000	146,000	146,000
PCR64	BH000	Holden Colorado 7 wagon	2017	20,000km		36,318	-85,000	-85,000	-85,000	-85,000	-85,000	-85,000	-85,000	-85,000	-85,000	-85,000
		<i>* provision for 2 changeovers per year</i>					72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
ROAD BROOMS																
PBROOM1		Caterpillar Road Broom	2010	10 yrs		29,403				-35,000						
										5,000						
PANGBR		Himac Road Broom (skid Steer)	2013	10 yrs		7,740						-8,000				
												2,000				
PBKTBR		Himac bucket Broom	2013	10 yrs		6,430						-8,000				
												2,000				

SHIRE OF BROOMEHILL-TAMBELLUP
10 YEAR PLANT REPLACEMENT PROGRAM
2017/18 to 2026/27

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	LOAN EXPIRES	PURCHASE PRICE	TOTAL 17/18	TOTAL 18/19	TOTAL 19/20	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27
TRAILERS																
PTLR7		3 axle Float Trailer	2009	15 yrs		71,159									-120,000	
														30,000		
PTLR4	1TCY082	Papas Tandem Fuel Trailer	1982			2,714		-20,000								
								500								
PTLR12	TA2129	Fuel Tanker	*1982	Retain		2,000										
PTLR21	BHT1624	Dual axle fuel trailer	2015			19,608										
PTLR16	1TMR361	Side Tipping Quad Dog	2012	10 yrs		108,000										
NEW		Side Tipping Trailer	16/17	10 yrs		75,000										
MISC																
PGTR	TA417	John Deere 6x4 Gator (spray unit)	2010	10 yrs		21,006		-35,000								
								5,000								
PWATER		Water tank	2016	15 years												
NEW		Tree Grab for 930G Loader		15 years												
		Misc. minor plant		annually												
				* 2nd hand												
		TOTAL PURCHASES					-538,000	-491,500	-499,000	-487,000	-469,000	-449,000	-514,000	-447,000	-349,000	-337,000
PURCHASE FINANCING																
		Plant Reserve Opening Balance					88,270	54,682	67,342	72,597	89,892	125,316	181,006	172,113	230,154	386,630
		Purchases					-538,000	-491,500	-499,000	-487,000	-469,000	-449,000	-514,000	-447,000	-349,000	-337,000
		Transfer from Municipal Fund					500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
		Interest 1.50%					4,412	4,160	4,255	4,294	4,424	4,690	5,108	5,041	5,476	6,650
		Reserve Funds Utilised					538,000	491,500	499,000	487,000	469,000	449,000	514,000	447,000	349,000	337,000
		Loan Funding														
		Municipal Funds Utilised					0	0	0	0	0	0	0	0	0	0
		CLOSING BALANCE of RESERVE FUND					54,682	67,342	72,597	89,892	125,316	181,006	172,113	230,154	386,630	556,280

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

SANDALWOOD VILLAS		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J020	Unit 1 Sandalwood Villas			
	15 Repairs & Maintenance	1,000	572.74	1,000
	16 Contract Services	100	342.08	500
	60 Insurance	550	544.08	550
	65 Electricity & Gas	200	240.40	200
	66 Water Charges	1,200	1,065.92	1,200
	Total	3,050	2,765.22	3,450
J021	Unit 2 Sandalwood Villas			
	01 Salaries & Wages	-	307.45	-
	15 Repairs & Maintenance	1,000	747.74	1,000
	16 Contract Services	100	342.08	500
	60 Insurance	550	544.08	550
	65 Electricity & Gas	200	482.65	200
	66 Water Charges	1,200	1,081.90	1,200
	99 Public Works Overhead	-	153.73	-
	Total	3,050	3,659.63	3,450
J022	Unit 3 Sandalwood Villas			
	01 Salaries & Wages	-	82.72	-
	15 Repairs & Maintenance	1,000	572.74	1,000
	16 Contract Services	100	408.43	500
	60 Insurance	550	544.08	550
	65 Electricity & Gas	200	490.30	200
	66 Water Charges	1,200	1,113.50	1,200
	99 Public Works Overhead	-	41.36	-
	Total	3,050	3,253.13	3,450
J023	Unit 4 Sandalwood Villas			
	15 Repairs & Maintenance	1,000	622.24	1,000
	16 Contract Services	100	342.08	500
	60 Insurance	550	544.08	550
	65 Electricity & Gas	400	-	400
	66 Water Charges	1,200	1,082.78	1,200
	Total	3,250	2,591.18	3,650
J024	Unit 5 Sandalwood Villas			
	15 Repairs & Maintenance	1,000	512.24	1,000
	16 Contract Services	100	661.43	500
	60 Insurance	550	544.08	550
	65 Electricity & Gas	200	-	200
	66 Water Charges	1,200	1,064.32	1,200
	Total	3,050	2,782.07	3,450
J025	Unit 6 Sandalwood Villas			
	01 Salaries & Wages	-	166.39	-
	15 Repairs & Maintenance	1,000	992.32	1,000
	16 Contract Services	100	342.08	500
	60 Insurance	550	544.06	550
	65 Electricity & Gas	200	152.15	200
	66 Water Charges	1,200	1,064.33	1,200
	95 Plant Depreciation Recovered	-	25.00	-
	98 Plant Operation Costs	-	20.00	-
	99 Public Works Overhead	-	135.39	-
	Total	3,050	3,441.72	3,450

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

SANDALWOOD VILLAS		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J026	Sandalwood Villas - Grounds Maintenance			
01	Salaries & Wages	3,000	3,049.79	3,500
15	Repairs & Maintenance	1,000	740.36	1,000
16	Contract Services	1,400	310.09	1,000
19	Advertising & Promotions	-	1,397.34	1,000
60	Insurance	100	-	100
65	Electricity & Gas	500	385.77	500
66	Water Charges	800	756.19	800
95	Plant Depreciation Recovered	-	947.50	-
98	Plant Operating Costs	2,000	1,345.00	2,000
99	Public Works Overhead	3,000	2,862.97	3,500
	Total	11,800	11,795.01	13,400
J027	Asset Depreciation			
30	Land & Buildings	42,200	38,716.28	42,200
	Total	42,200	38,716.28	42,200
	TOTAL	72,500	69,004.24	76,500
TOTAL SANDALWOOD VILLAS MAINTENANCE				
01	Salaries & Wages	3,000	3,606.35	3,500
15	Repairs & Maintenance	7,000	4,760.38	7,000
16	Contract Services	2,000	2,748.27	4,000
19	Advertising & Promotions	-	1,397.34	1,000
30	Land & Buildings	42,200	38,716.28	42,200
60	Insurance	3,400	3,264.46	3,400
65	Electricity & Gas	1,900	1,751.27	1,900
66	Water Charges	8,000	7,228.94	8,000
95	Plant Depreciation Recovered	-	972.50	-
98	Plant Operating Costs	2,000	1,365.00	2,000
99	Public Works Overhead	3,000	3,193.45	3,500
		72,500	69,004.24	76,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

LAVIEVILLE LODGE		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J028	Unit 1 Lavieville Lodge			
15	Repairs & Maintenance	2,700	756.19	1,000
16	Contract Services	-	633.93	500
60	Insurance	500	992.54	1,050
65	Electricity & Gas	700	536.44	800
66	Water Charges	1,500	1,276.64	1,500
	Total	5,400	4,195.74	4,850
J029	Unit 2 Lavieville Lodge			
15	Repairs & Maintenance	1,000	1,026.19	1,000
16	Contract Services	-	633.93	500
60	Insurance	500	992.54	1,050
65	Electricity & Gas	700	846.40	800
66	Water Charges	1,500	1,276.64	1,500
	Total	3,700	4,775.70	4,850
J030	Unit 3 Lavieville Lodge			
15	Repairs & Maintenance	1,000	613.69	1,000
16	Contract Services	-	1,431.43	500
60	Insurance	500	992.54	1,050
65	Electricity & Gas	700	646.44	800
66	Water Charges	1,500	1,276.62	1,500
	Total	3,700	4,960.72	4,850
J031	Unit 4 Lavieville Lodge			
15	Repairs & Maintenance	2,700	1,046.19	1,000
16	Contract Services	-	1,321.43	500
60	Insurance	500	992.57	1,050
65	Electricity & Gas	700	792.70	800
66	Water Charges	1,500	1,276.61	1,500
	Total	5,400	5,429.50	4,850
J032	Lavieville Lodge - Grounds Maintenance			
01	Salaries & Wages	-	260.56	-
15	Repairs & Maintenance	1,000	257.16	1,000
16	Contract Services	2,000	3,000.75	5,000
65	Electricity & Gas	500	331.92	800
66	Water Charges	500	510.51	500
95	Plant Depreciation Recovered	-	20.00	-
98	Plant Operating Costs	-	20.00	-
99	Public Works Overhead	-	260.56	-
	Total	4,000	4,661.46	7,300
J033	Asset Depreciation			
30	Land & Buildings	15,000	-	15,000
	Total	15,000	-	15,000
	TOTAL	37,200	24,023.12	41,700
TOTAL LAVIEVILLE LODGE MAINTENANCE				
01	Salaries & Wages	-	260.56	-
15	Repairs & Maintenance	8,400	3,699.42	5,000
16	Contract Services	2,000	7,021.47	7,000
30	Land & Buildings	15,000	-	15,000
60	Insurance	2,000	3,970.19	4,200
65	Electricity & Gas	3,300	3,153.90	4,000
66	Water Charges	6,500	5,617.02	6,500
95	Plant Depreciation Recovered	-	20.00	-
98	Plant Operating Costs	-	20.00	-
99	Public Works Overhead	-	260.56	-
	Total	37,200	24,023.12	41,700

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

**PARKS, GARDENS & RESERVES
MAINTENANCE**

		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
G001 HOLLAND PARK				
01	Salaries & Wages	6,500	5,379.47	6,500
15	Repairs & Maintenance	2,000	0.00	500
16	Contract Services	1,000	235.98	1,000
21	Chemicals	0	0.00	0
66	Water Charges	300	128.33	300
95	Plant Depreciation	0	2,157.50	0
98	Plant Operating Costs	3,500	3,401.00	3,500
99	Public Works Overhead	6,000	4,886.70	6,000
Total		19,300	16,188.98	17,800
G002 SKATE PARK - BH				
01	Salaries & Wages	1,500	804.48	1,500
66	Water Charges	300	209.81	300
95	Plant Depreciation	0	222.50	0
98	Plant Operating Costs	1,000	345.50	1,000
99	Public Works Overhead	1,000	645.94	1,000
Total		3,800	2,228.23	3,800
G003 TOURIST LAY-BY				
01	Salaries & Wages	4,000	3,954.29	4,500
15	Repairs & Maintenance	1,000	0.00	500
16	Contract Services	0	201.50	0
21	Chemicals	0	196.63	200
66	Water Charges	200	4.51	200
95	Plant Depreciation	0	651.25	0
98	Plant Operating Costs	1,000	1,086.00	1,000
99	Public Works Overhead	3,000	3,747.79	4,000
Total		9,200	9,841.97	10,400
G004 ADMIN & HALL GARDENS BH				
01	Salaries & Wages	6,500	4,459.21	6,500
15	Repairs & Maintenance	1,000	584.13	1,000
95	Plant Depreciation	0	1,362.50	0
98	Plant Operating Costs	3,000	2,086.00	3,000
99	Public Works Overhead	5,500	4,436.94	5,500
Total		16,000	12,928.78	16,000
G005 RECREATION COMPLEX BH				
01	Salaries & Wages	16,000	13,939.20	16,000
11	Fuel & Oil	500	717.19	1,000
15	Repairs & Maintenance	2,000	2,915.46	4,000
16	Contract Services	3,400	12,047.75	15,500
21	Chemicals	3,000	2,758.98	3,000
66	Water Charges	2,000	1,569.43	2,000
95	Plant Depreciation	0	5,420.00	0
98	Plant Operating Costs	5,000	5,630.00	6,000
99	Public Works Overhead	12,000	13,939.20	15,000
Total		43,900	58,937.21	62,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

**PARKS, GARDENS & RESERVES
MAINTENANCE**

	Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
G006 OTHER PARKS & GARDENS BH			
01 Salaries & Wages	35,000	32,997.72	35,000
11 Fuel & Oil	200	0.00	0
15 Repairs & Maintenance	1,500	50.00	500
16 Contract Services	3,500	1,650.50	3,500
21 Chemicals	1,500	248.23	1,000
60 Insurances	100	40.04	100
66 Water Charges	0	6.57	0
95 Plant Depreciation	0	18,403.75	0
98 Plant Operating Costs	25,000	20,100.50	25,000
99 Public Works Overhead	30,000	32,953.42	33,000
Total	96,800	106,450.73	98,100
G007 OVAL TA			
01 Salaries & Wages	13,000	12,319.49	13,000
15 Repairs & Maintenance	5,000	1,142.61	2,500
16 Contract Services	10,000	11,455.96	15,500
21 Chemicals	5,000	6,847.66	8,000
60 Insurances	1,000	724.46	1,000
65 Electricity & Gas	5,000	3,791.13	5,000
66 Water Charges	0	433.57	0
95 Plant Depreciation	0	5,593.25	0
98 Plant Operating Costs	9,000	6,091.10	9,000
99 Public Works Overhead	11,000	10,619.33	11,000
Total	59,000	59,018.56	65,000
G008 ARBORETUM MTCE			
01 Salaries & Wages	0	246.37	0
16 Contract Services	500	0.00	500
95 Plant Depreciation	0	93.75	0
98 Plant Operating Costs	0	125.00	0
99 Public Works Overhead	0	246.37	0
Total	500	711.49	500
G009 DIPROSE PARK			
01 Salaries & Wages	7,000	8,032.93	8,500
11 Fuel & Oil	200	0.00	0
15 Repairs & Maintenance	4,000	803.82	2,000
16 Contract Services	3,000	678.12	3,000
21 Chemicals	0	181.00	300
60 Insurances	100	0.00	0
66 Water Charges	1,700	606.49	1,000
95 Plant Depreciation	0	1,521.25	0
98 Plant Operating Costs	2,000	2,383.00	2,500
99 Public Works Overhead	7,000	6,653.97	7,500
Total	25,000	20,860.58	24,800
G010 HALL & OFFICE GARDENS TA			
01 Salaries & Wages	5,000	4,923.04	5,000
15 Repairs & Maintenance	500	705.77	1,000
66 Water Charges	2,000	1,913.32	2,000
95 Plant Depreciation	0	1,545.00	0
98 Plant Operating Costs	1,300	2,513.00	2,500
99 Public Works Overhead	4,000	4,923.04	5,000
Total	12,800	16,523.17	15,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

PARKS, GARDENS & RESERVES MAINTENANCE	Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
G011 KORENG PARK			
01 Salaries & Wages	0	374.37	300
95 Plant Depreciation	0	167.50	0
98 Plant Operating Costs	0	290.00	200
99 Public Works Overhead	0	374.37	300
Total	0	1,206.24	800
G012 GORDON RIVER RESERVE			
01 Salaries & Wages	0	259.13	200
95 Plant Depreciation	0	135.00	0
98 Plant Operating Costs	0	181.00	200
99 Public Works Overhead	0	259.13	200
Total	0	834.26	600
G013 LIONS INFORMATION BAY			
01 Salaries & Wages	2,500	1,824.16	2,500
15 Repairs & Maintenance	200	0.00	0
16 Contract Services	200	0.00	500
60 Insurances	0	30.02	0
95 Plant Depreciation	0	777.50	0
98 Plant Operating Costs	1,800	1,177.00	1,800
99 Public Works Overhead	2,000	1,824.21	2,000
Total	6,700	5,632.89	6,800
G014 AVENUE OF FRIENDSHIP			
01 Salaries & Wages	500	517.39	500
16 Contract Services	200	0.00	500
95 Plant Depreciation	0	290.00	0
98 Plant Operating Costs	200	493.00	200
99 Public Works Overhead	0	517.39	500
Total	900	1,817.78	1,700
G015 TOWN CENTRE RESERVE			
01 Salaries & Wages	15,000	30,476.51	25,000
15 Repairs & Maintenance	2,500	1,231.10	2,000
21 Chemicals	0	248.22	0
66 Water Charges	1,500	1,276.90	1,500
95 Plant Depreciation	0	16,790.00	0
98 Plant Operating Costs	7,000	17,426.00	15,000
99 Public Works Overhead	12,000	30,098.17	25,000
Total	38,000	97,546.90	68,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

**PARKS, GARDENS & RESERVES
MAINTENANCE**

	Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
G018 OTHER PARKS & GARDENS TA			
01 Salaries & Wages	30,000	15,071.05	20,000
11 Fuel & Oil	100	0.00	0
15 Repairs & Maintenance	4,000	1,764.06	3,000
16 Contract Services	2,500	8,393.80	10,000
21 Chemicals	2,500	248.23	1,500
95 Plant Depreciation	0	10,507.50	0
98 Plant Operating Costs	20,000	12,319.00	13,000
99 Public Works Overhead	25,000	14,759.12	20,000
Total	84,100	63,062.76	67,500
G020 LOT 101 NORRISH ST			
01 Salaries & Wages	500	38.19	0
16 Contract Services	500	0.00	0
95 Plant Depreciation	0	22.50	0
98 Plant Operating Costs	100	54.00	0
99 Public Works Overhead	500	38.19	0
Total	1,600	152.88	0
G021 SKATE PARK, TAMBELLUP			
01 Salaries & Wages	0	78.27	0
15 Repairs & Maintenance	500	0.00	0
16 Contract Services	0	0.00	0
95 Plant Depreciation	0	62.50	0
98 Plant Operating Costs	0	75.00	0
99 Public Works Overhead	0	78.30	0
Total	500	294.07	0
G024 SHERIDAN'S MEMORIAL GARDEN, BHILL			
01 Salaries & Wages	2,000	1,878.20	2,000
15 Repairs & Maintenance	800	0.00	500
16 Contract Services	200	0.00	0
95 Plant Depreciation	0	451.25	0
98 Plant Operating Costs	1,000	688.50	1,000
99 Public Works Overhead	1,000	1,878.20	1,500
Total	5,000	4,896.15	5,000
TOTAL	423,100.00	479,133.63	465,300.00

TOTAL PARKS, GARDENS & RESERVES MAINTENANCE

01 Salaries & Wages	145,000	137,573.47	147,000
11 Fuel & Oil	1,000	717.19	1,000
15 Repairs & Maintenance	25,000	9,196.95	17,500
16 Contract Services	25,000	34,663.61	50,000
21 Chemicals	12,000	10,728.95	14,000
60 Insurance	1,200	794.52	1,100
65 Electricity & Gas	5,000	3,791.13	5,000
66 Water Charges	8,000	6,148.93	7,300
95 Plant Depreciation	0	66,174.50	0
98 Plant Operating Costs	80,900	76,464.60	84,900
99 Public Works Overhead	120,000	132,879.78	137,500
Total	423,100	479,133.63	465,300

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

WATER SUPPLIES		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J004	India Street Dam			
01	Salaries & Wages	1,000	115.98	200
15	Repairs & Maintenance	2,500	-	-
16	Contract Services	500	304.62	500
21	Chemicals	-	68.18	-
65	Electricity & Gas	2,500	987.55	1,500
66	Water Charges	200	232.64	200
98	Plant Operating Costs	500	-	100
99	Public Works Overhead	800	115.98	200
		8,000	1,824.95	2,700
J011	No 1 Dam - Jam Creek Road, Tambellup (Loc 1425)			
01	Salaries & Wages	500	137.96	500
16	Contract Services	-	666.36	-
21	Chemicals	-	190.25	300
65	Electricity & Gas	1,000	1,320.25	1,500
66	Water Charges	2,500	1,344.79	2,300
95	Plant Depreciation Recovered	-	22.50	-
98	Plant Operating Costs	500	32.00	100
99	Public Works Overhead	500	137.96	500
		5,000	3,852.07	5,200
J012	Oval Dam Tambellup - Jam Creek Rd (Loc 638)			
01	Salaries & Wages	2,000	448.73	600
15	Repairs & Maintenance	1,000	-	-
16	Contract Services	500	1,648.28	2,000
65	Electricity & Gas	500	14.95	500
95	Plant Depreciation Recovered	-	137.50	-
98	Plant Operating Costs	1,500	132.00	300
99	Public Works Overhead	1,800	448.73	600
		7,300	2,830.19	4,000
J014	No 2 Dam - Tambellup West Road			
01	Salaries & Wages	500	26.10	-
15	Repairs & Maintenance	500	-	-
16	Contract Services	500	793.63	1,000
21	Chemicals	-	190.25	200
95	Plant Depreciation Recovered	-	-	-
98	Plant Operating Costs	500	-	-
99	Public Works Overhead	400	26.10	-
		2,400	1,036.08	1,200
J015	CBH Dam - Broomehill			
01	Salaries & Wages	500	104.40	200
15	Repairs & Maintenance	500	-	-
95	Plant Depreciation Recovered	-	50.00	-
98	Plant Operating Costs	300	40.00	-
99	Public Works Overhead	500	104.40	200
		1,800	298.80	400
	TOTAL	22,700	9,842.09	13,100

SHIRE OF BROOMEHILL-TAMBELLUP
*Supporting Information for the Annual Budget
for the year ending 30 June 2018*

WATER SUPPLIES

		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
TOTAL WATER SUPPLIES MAINTENANCE				
01	Salaries & Wages	4,500	833.17	1,500
15	Repairs & Maintenance	4,500	-	-
16	Contract Services	1,500	3,412.89	3,500
21	Chemicals	-	448.68	500
65	Electricity & Gas	4,000	2,322.75	3,500
66	Water Charges	2,700	1,577.43	2,500
95	Plant Depreciation Recovered	-	210.00	-
98	Plant Operating Costs	3,300	204.00	500
99	Public Works Overhead	4,000	833.17	1,500
		24,500	9,842.09	13,500

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

STANDPIPE & BORE MAINTENANCE		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J001	Greenhills North Road Standpipe			
01	Salaries & Wages	-	-	-
16	Contract Services	1,000.00	824.36	1,000.00
66	Water Charges	500.00	213.15	500.00
99	Public Works Overhead	-	-	-
		1,500.00	1,037.51	1,500.00
J002	Cemetery Road, Broomehill Standpipe			
15	Repairs & Maintenance	500.00	-	-
16	Contract Services	1,000.00	1,124.82	1,000.00
66	Water Charges	5,000.00	2,914.80	3,000.00
		6,500.00	4,039.62	4,000.00
J003	Keith Street Broomehill (Depot) Standpipe			
16	Contract Services	1,000.00	-	1,000.00
66	Water Charges	500.00	234.90	500.00
		1,500.00	234.90	1,500.00
J005	Tambellup West Road Standpipe			
15	Repairs & Maintenance	-	60.00	-
16	Contract Services	1,000.00	1,717.54	1,000.00
65	Electricity & Gas	500.00	188.96	500.00
66	Water Charges	8,000.00	1,870.40	3,000.00
		9,500.00	3,836.90	4,500.00
J006	Crawford Street Standpipe			
16	Contract Services	1,000.00	824.82	1,000.00
66	Water Charges	1,000.00	406.56	500.00
		2,000.00	1,231.38	1,500.00
J007	Donald Street Tambellup (Depot) Standpipe			
16	Contract Services	1,500.00	150.00	1,500.00
66	Water Charges	500.00	336.62	500.00
		2,000.00	486.62	2,000.00
J008	Garrity Street Tambellup Standpipe			
66	Water Charges	1,000.00	750.25	1,000.00
		1,000.00	750.25	1,000.00
J009	Andersons Bore (Loc 5635) Anderson Rd Tambellup			
01	Salaries & Wages	500.00	485.30	500.00
65	Electricity & Gas	3,500.00	1,065.23	3,500.00
95	Plant Depreciation Recovered	-	90.00	-
98	Plant Operating Costs	200.00	134.00	200.00
99	Public Works Overhead	500.00	485.30	500.00
		4,700.00	2,259.83	4,700.00
J010	851 Pallinup South Road Bore			
01	Salaries & Wages	-	118.75	-
65	Electricity & Gas	2,000.00	2,311.86	2,000.00
95	Plant Depreciation Recovered	-	30.00	-
98	Plant Operating Costs	-	42.00	-
99	Public Works Overhead	-	118.75	-
		2,000.00	2,621.36	2,000.00

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ending 30 June 2018

STANDPIPE & BORE MAINTENANCE		Budget 2016/2017	YTD Actual 31 May 2017	Budget 2017/2018
J013	Groundwater Bore Monitoring			
01	Salaries & Wages	500.00	-	500.00
95	Plant Depreciation Recovered	-	-	-
98	Plant Operating Costs	300.00	-	300.00
99	Public Works Overhead	500.00	-	500.00
		1,300.00	-	1,300.00
	TOTAL	32,000.00	16,498.37	24,000.00
TOTAL STANDPIPE & BORES MAINTENANCE				
01	Salaries & Wages	1,000.00	604.05	1,000.00
15	Repairs & Maintenance	500.00	60.00	-
16	Contract Services	6,500.00	4,641.54	6,500.00
65	Electricity & Gas	6,000.00	3,566.05	6,000.00
66	Water Charges	16,500.00	6,726.68	9,000.00
95	Plant Depreciation Recovered	-	120.00	-
98	Plant Operating Costs	500.00	176.00	500.00
99	Public Works Overhead	1,000.00	604.05	1,000.00
		32,000.00	16,498.37	24,000.00

SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2018

Description of Works	BUDGET 2017/18	OPERATING	CAPITAL	WISHLIST
GOVERNANCE				
Broomehill Administration Building				
General Maintenance	5,000	5,000		
Total	5,000	5,000	0	0
Tambellup Administration Building				
Internal Paint	0			11,500
Replace lino/seal concrete in foyer/kitchen area	11,500	11,500		
General Maintenance	5,000	5,000		
Total	16,500	16,500	0	11,500
HEALTH				
Tambellup Infant Health Clinic				
Painting - interior (kitchen/laundry/toilet) exterior (patio)	2,000	2,000		
General Maintenance	1,000	1,000		
Total	3,000	3,000	0	0
STAFF HOUSING				
20 Henry Street				
General Maintenance (includes extension to side fencing)	5,000	5,000		
Total	5,000	5,000	0	0
27 East Terrace				
Replace ceiling in kitchen/living area	7,500		7,500	
General Maintenance	5,000	5,000		
Total	12,500	5,000	7,500	0
18 Henry Street				
Patio - treat mould, seal/repaint ceiling, fix skylight	5,000	5,000		
General Maintenance	3,000	3,000		
Total	8,000	8,000	0	0
63 Taylor Street				
Rainwater Tank	3,000	3,000		
Screening on boundary fence	1,000	1,000		
General Maintenance	4,000	4,000		
Total	8,000	8,000	0	0
38 Ivy Street				
Install wood fire	3,500	3,500		
General Maintenance	1,500	1,500		
Total	5,000	5,000	0	0
11 Lavarock Street				
General Maintenance	5,000	5,000		
Total	5,000	5,000	0	0
1 Janus Street				
Painting - master bedroom & ensuite	2,000	2,000		
General Maintenance	3,000	3,000		
Total	5,000	5,000	0	0
OTHER HOUSING				
SANDALWOOD VILLAS				
Unit 1, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0
Unit 2, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2018

Description of Works	BUDGET 2017/18	OPERATING	CAPITAL	WISHLIST
OTHER HOUSING				
Unit 3, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0
Unit 4, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0
Unit 5, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0
Unit 6, Sandalwood Villas				
General Maintenance	1,000	1,000		
Total	1,000	1,000	0	0
LAVIEVILLE LODGE				
Unit 1, Lavieville Lodge				
General Maintenance	1,500	1,500		
Total	1,500	1,500	0	0
Unit 2, Lavieville Lodge				
General Maintenance	1,500	1,500		
Total	1,500	1,500	0	0
Unit 3, Lavieville Lodge				
General Maintenance	1,500	1,500		
Total	1,500	1,500	0	0
Unit 4, Lavieville Lodge				
General Maintenance	1,500	1,500		
Total	1,500	1,500	0	0
COMMUNITY AMENITIES				
Holland Park Toilets				
General Maintenance	3,000	3,000		
Total	3,000	3,000	0	0
Diprose Park Toilets				
General Maintenance	4,000	4,000		
Total	4,000	4,000	0	0
Norrish Street Public Toilets				
General Maintenance	4,000	4,000		
Total	4,000	4,000	0	0
RECREATION & CULTURE				
Broomehill Hall				
General Maintenance	5,000	5,000		
Total	5,000	5,000	0	0
Tambellup Hall				
Replace kitchen ceiling	5,000		5,000	
Painting - interior walls in main hall	0			5,600
Painting - exterior woodwork	1,000	1,000		
General Maintenance	4,000	4,000		
Total	10,000	5,000	5,000	5,600
Broomehill Recreation Complex				
General Maintenance	5,000	5,000		
Total	5,000	5,000	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2018

Description of Works	BUDGET 2017/18	OPERATING	CAPITAL	WISHLIST
RECREATION & CULTURE				
Tambellup Pavilion				
General Maintenance	5,000	5,000		
Total	5,000	5,000	0	0
Broomehill RSL Hall				
General Maintenance	3,000	3,000		
Total	3,000	3,000	0	0
Tambellup RSL Hall				
General Maintenance	500	500		
Total	500	500	0	0
Tambellup Youth Centre				
General Maintenance	2,000	2,000		
Total	2,000	2,000	0	0
Tambellup CRC & Library				
Rectify rising damp at front of building				20,000
Repair parapet wall on roof	1,000	1,000		
Installation of dishwasher	1,000	1,000		
General Maintenance	3,000	3,000		
Total	5,000	5,000	0	20,000
Broomehill Museum				
Repair & paint woodwork to external windows (eastern side)	5,000	5,000		
Repair office ceiling and walls	4,500	4,500		
Painting - exterior non-wooden surfaces				5,000
General Maintenance	3,000	3,000		
Total	12,500	12,500	0	5,000
Tambellup Museum - Station Masters Residence				
General Maintenance	2,000	2,000		
Total	2,000	2,000	0	0
ECONOMIC SERVICES				
Broomehill Caravan Park				
Replace 3 of 4 doors	2,500	2,500		
General Maintenance	2,500	2,500		
Total	5,000	5,000	0	0
Tambellup Railway Station Building				
General Maintenance	2,000	2,000		
Total	2,000	2,000	0	0
Bendigo Bank				
General Maintenance	3,000	3,000		
Total	3,000	3,000	0	0
TOTAL BUILDING MAINTENANCE	148,000	135,500	12,500	42,100

SHIRE OF BROOMEHILL-TAMBELLUP
RESERVE FUNDS
for the year ending 30 June 2018

	Adopted Budget 2016/2017	Revised Budget 2016/2017	Actual YTD 31 May 2017	Budget 2017/2018
(a) Leave Reserve				
Opening Balance	105,800	105,800	105,788.86	104,800
Amount Set Aside/Transfer to Reserve	35,000	35,000	35,000.00	35,000
Amount Used/Transfer from Reserve	(80,900)	(80,900)	(24,605.00)	(94,400)
Interest Received	2,000	2,000	1,717.93	2,000
	61,900	61,900	117,901.79	47,400
(b) Plant Reserve				
Opening Balance	47,500	47,500	47,451.48	88,300
Amount Set Aside/Transfer to Reserve	550,000	550,000	550,000.00	500,000
Amount Used/Transfer from Reserve	(579,000)	(546,000)	(335,200.00)	(538,000)
Interest Received	4,000	4,000	4,005.11	4,000
	22,500	55,500	266,256.59	54,300
(c) Building Reserve				
Opening Balance	424,400	424,400	360,117.79	116,300
Amount Set Aside/Transfer to Reserve	100,000	100,000	100,000.00	115,000
Amount Used/Transfer from Reserve	(389,400)	(389,400)	(350,000.00)	(75,000)
Interest Received	9,000	9,000	5,262.58	3,000
	144,000	144,000	115,380.37	159,300
(d) Computer Reserve				
Opening Balance	37,400	37,400	37,401.77	48,400
Amount Set Aside/Transfer to Reserve	10,000	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	(35,000)
Interest Received	600	600	644.79	600
	48,000	48,000	48,046.56	24,000
(e) Tambellup Recreation Ground & Pavilion Reserve				
Opening Balance	265,700	265,700	265,711.10	39,500
Amount Set Aside/Transfer to Reserve	0	25,000	0.00	5,000
Amount Used/Transfer from Reserve	(254,800)	(254,800)	(254,800.00)	0
Interest Received	6,000	6,000	3,453.75	1,500
	16,900	41,900	14,364.85	46,000
(f) Broomehill Recreation Complex Reserve				
Opening Balance	55,100	55,100	55,283.28	65,300
Amount Set Aside/Transfer to Reserve	8,600	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	(7,000)	(7,000)	0.00	0
Interest Received	1,500	1,500	916.23	1,000
	58,200	58,200	64,799.51	74,900
(g) Building Maintenance Reserve				
Opening Balance	52,700	52,700	52,672.08	54,000
Amount Set Aside/Transfer to Reserve	0	0	0.00	0
Amount Used/Transfer from Reserve	(35,000)	(35,000)	0.00	(35,000)
Interest Received	1,200	1,200	825.03	800
	18,900	18,900	53,497.11	19,800

SHIRE OF BROOMEHILL-TAMBELLUP
RESERVE FUNDS
for the year ending 30 June 2018

	Budget 2016/2017	Budget 2016/2017	Actual YTD 31 Jan 2017	Budget Review 2016/2017
(h) Sandalwood Villas Reserve				
Opening Balance	48,700	48,700	47,649.78	48,700
Amount Set Aside/Transfer to Reserve	10,000	10,000	0.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	900	900	745.84	900
	59,600	59,600	48,395.62	59,600
(i) Broomehill Bowling Green Replacement Reserve				
Opening Balance	36,200	36,200	36,239.78	36,200
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	700	700	618.33	700
	45,500	45,500	45,458.11	45,500
(j) Refuse Sites Post Closure Management Reserve				
Opening Balance	10,200	10,200	10,245.16	10,200
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	200	200	189.98	200
	15,400	15,400	15,435.14	15,400
(k) Lavieville Lodge Reserve				
Opening Balance	45,900	45,900	45,913.00	45,900
Amount Set Aside/Transfer to Reserve	0	0	0.00	10,000
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	500	500	718.59	800
	46,400	46,400	46,631.59	56,700
(l) Townscape Plan Implementation Reserve				
Opening Balance	202,400	202,400	202,440.34	306,500
Amount Set Aside/Transfer to Reserve	100,000	100,000	100,000.00	0
Amount Used/Transfer from Reserve	(200,000)	(200,000)	0.00	(200,000)
Interest Received	1,000	1,000	3,762.12	4,000
	103,400	103,400	306,202.46	110,500
(m) Tambellup Bowling Green Replacement Reserve				
Opening Balance	0	0	0.00	0
Amount Set Aside/Transfer to Reserve	0	0	0.00	7,500
Amount Used/Transfer from Reserve	0	0	0.00	0
Interest Received	0	0	0.00	0
	0	0	0.00	7,500
Total Cash Backed Reserves	640,700	698,700	1,142,369.70	720,900

SHIRE OF BROOMEHILL-TAMBELLUP
RESERVE FUNDS
for the year ending 30 June 2018

	Budget 2016/2017	Budget 2016/2017	Actual YTD 31 Jan 2017	Budget Review 2016/2017
Summary of Transfers To and (From)				
Cash Backed Reserves				
Transfers to Reserves				
Leave Reserve	37,000	37,000	36,717.93	37,000
Plant Reserve	554,000	554,000	554,005.11	504,000
Building Reserve	109,000	109,000	105,262.58	118,000
Computer Reserve	10,600	10,600	10,644.79	10,600
Tambellup Rec Ground & Pavilion Reserve	6,000	31,000	3,453.75	6,500
Broomehill Rec Complex Reserve	10,100	10,100	9,516.23	9,600
Building Maintenance Reserve	1,200	1,200	825.03	800
Sandalwood Villas Reserve	10,900	10,900	745.84	10,900
Broomehill Bowling Green Replacement Reserve	9,300	9,300	9,218.33	9,300
Refuse Sites Post Closure Management Reserve	5,200	5,200	5,189.98	5,200
Lavieville Lodge Reserve	500	500	718.59	10,800
Townscape Plan Implementation Reserve	101,000	101,000	103,762.12	4,000
Tambellup Bowling Green Replacement Reserve	0	0	0.00	7,500
	854,800	879,800	840,060.28	734,200
Transfers from Reserves				
Leave Reserve	(80,900)	(80,900)	(24,605.00)	(94,400)
Plant Reserve	(579,000)	(546,000)	(335,200.00)	(538,000)
Building Reserve	(389,400)	(389,400)	(350,000.00)	(75,000)
Computer Reserve	0	0	0.00	(35,000)
Tambellup Rec Ground & Pavilion Reserve	(254,800)	(254,800)	(254,800.00)	0
Broomehill Rec Complex Reserve	(7,000)	(7,000)	0.00	0
Building Maintenance Reserve	(35,000)	(35,000)	0.00	(35,000)
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
	(1,546,100)	(1,513,100)	(964,605.00)	(977,400)
Total Transfer to/(from) Reserves	(691,300)	(633,300)	(124,544.72)	(243,200)

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

SHIRE OF BROOMEHILL-TAMBELLUP
RESERVE FUNDS
for the year ending 30 June 2018

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 Councils Long Service Leave liability for its employees.

Plant Reserve

To be used to assist with purchase of major plant items.

Building Reserve

To be used to finance replacement or major repair of Council 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 Council 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.

**SHIRE OF BROOMEHILL-TAMBELLUP
LOAN REPAYMENTS**

	Budget 2016/2017	Budget 2017/2018	Budget 2018/2019	Budget 2019/2020	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025	Budget 2025/2026	Budget 2026/2027
Loan 4 - Housing Lot 38 Ivy St Broomehill											
Principal Opening Balance 1 July	9,900										
Repayments - Principal	9,900										
Repayments - Interest	500										
Principal Closing Balance 30 June	0										
Loan 95 - Tambellup Admin Building											
Principal Opening Balance 1 July	143,700	126,400	108,100	88,800	68,400	46,800	24,000				
Repayments - Principal	17,300	18,300	19,300	20,400	21,600	22,800	24,000				
Repayments - Interest	7,800	6,800	5,800	4,700	3,500	2,300	1,000				
Principal Closing Balance 30 June	126,400	108,100	88,800	68,400	46,800	24,000	0				
Loan 98 - Broomehill Admin Building											
Principal Opening Balance 1 July	50,400	25,600									
Repayments - Principal	24,800	25,600									
Repayments - Interest	1,400	600									
Principal Closing Balance 30 June	25,600	0									
Loan 99 - Tambellup Pavilion											
Principal Opening Balance 1 July	0	1,150,000	1,111,600	1,071,600	1,030,000	986,700	941,700	894,800	846,100	795,400	742,600
New Loans Drawn Down	1,150,000										
Repayments - Principal	0	38,400	40,000	41,600	43,300	45,000	46,900	48,700	50,700	52,800	54,900
Repayments - Interest	0	45,700	44,200	42,600	40,900	39,100	37,300	35,400	33,500	31,400	29,200
Principal Closing Balance 30 June	1,150,000	1,111,600	1,071,600	1,030,000	986,700	941,700	894,800	846,100	795,400	742,600	687,700
TOTAL											
Principal Opening Balance 1 July	204,000	1,302,000	1,219,700	1,160,400	1,098,400	1,033,500	965,700	894,800	846,100	795,400	742,600
New Loans Drawn Down	1,150,000	0	0	0	0	0	0	0	0	0	0
Repayments - Principal	52,000	82,300	59,300	62,000	64,900	67,800	70,900	48,700	50,700	52,800	54,900
Repayments - Interest	9,700	53,100	50,000	47,300	44,400	41,400	38,300	35,500	33,500	31,400	29,300
Principal Closing Balance 30 June	1,302,000	1,219,700	1,160,400	1,098,400	1,033,500	965,700	894,800	846,100	795,400	742,600	687,700
TOTAL ANNUAL REPAYMENTS - PRINCIPAL & INTEREST	61,700	135,400	109,300	109,300	109,300	109,200	109,200	84,200	84,200	84,200	84,200



Schedule of Fees & Charges

for the year ending 30 June 2018

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

GENERAL PURPOSE FUNDING

Rates

Administration Fee - Rates Instalments
(per notice - excluding the first notice)
Account/Rates Enquiry Fee
Reissue of Rate Notice

GST	2017/18
N	10.00
Y	45.00
Y	10.00

Photocopying

A4 per sheet
A4 per sheet - double sided
A3 per sheet
A3 per sheet - double sided
Binding - per copy

Y	0.30
Y	0.40
Y	0.50
Y	0.60
Y	5.50

Faxes

Inwards - first page
Inwards - subsequent pages
Outwards- first page
Outwards - subsequent pages

Y	1.10
Y	0.55
Y	3.30
Y	1.10

Other Charges

Sale of Electoral Rolls - per copy
Eftpos Service Charge - 1.2% of total transaction value
Sale of Minutes - per page

Y	30.00
Y	1.20%
Y	0.30

GOVERNANCE

Freedom of Information

Fees are prescribed in the *Freedom of Information Act Regulations 1993*

Application Fee *under section 12(1)(e) of the Act*
Charge for Time Dealing with the Application - Per Hour - Pro Rata
Access Time Supervised by Staff - Per Hour - Pro Rata
Photocopying Staff Time - Per Hour - Pro Rata
Per Photocopy - A4
Transcribing from tape, film or computer (per hour, pro rata)
Duplicating a tape, film or computer information
Delivery, packaging and postage

N	30.00
N	30.00
N	30.00
N	30.00
Y	0.20
N	30.00
N	At Cost
N	At Cost

LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION

Sale of Fire Maps
Registration of Loading & Unloading Sites

Y	15.00
Y	55.00

ANIMAL CONTROL

Dog Registrations

Registrations are prescribed in the *Dog Act Regulations 1976*

Concession of 50% available to eligible pensioners

Unsterilized Dog/Bitch - 1 year
Unsterilized Dog/Bitch - 3 years
Unsterilized Dog/Bitch - lifetime
Dog/Bitch Sterilised - 1 year
Dog/Bitch Sterilised - 3 years
Dog/Bitch Sterilised - Lifetime
Dangerous Dog - 1 year
Working Dogs - 1 year
Working Dogs - 3 years
Working Dogs Sterilised - 1 year
Working Dogs Sterilised - 3 years

N	50.00
N	120.00
N	250.00
N	20.00
N	42.50
N	100.00
N	50.00
N	12.50
N	30.00
N	5.00
N	10.65

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

LAW, ORDER & PUBLIC SAFETY

ANIMAL CONTROL

Cat Registrations

Registrations are prescribed in the *Cat Act Regulations 2012*

Concession of 50% available to eligible pensioners

Registration - 1 year

N 20.00

Registration - 3 years

N 42.50

Registration of Cat for Life

N 100.00

Application for grant or renewal of approval to breed cats

N 100.00

*per breeding cat
(male or female)*

Pound Fees

Seizure & impounding of registered dog or cat

N 80.00

Seizure & impounding of unregistered dog or cat

N 80.00

Maintenance of dog in pound - per day

N 20.00

Maintenance of cat in pound - per day

N 20.00

Microchipping of impounded dog or cat

Y 50.00

Destruction of Animal at owners request

Y 100.00

OTHER LAW, ORDER & PUBLIC SAFETY

Abandoned Vehicles

Local Government (Functions and General) Regulations 1996

Vehicle Impounding (at cost, includes staff time)

At Cost

Daily Fee for Impounded Vehicle at Depot

\$10.00

HEALTH

Health Inspection

Water Sampling Fee (Not Salinity Testing)

Y 22.00

Septic Tank Instalments

Fees are prescribed in the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*

Application Fee

N 118.00

Inspection Fee

N 118.00

Additional Application Fee - non standard units

Y 82.50

HOUSING

Staff Housing - Rental per week

18 Henry Street

N 115.00

20 Henry Street

N 115.00

38 Ivy Street

N 115.00

1 Janus Street

N 115.00

27 East Terrace

N 115.00

11 Lavarock Street

N 115.00

Other Housing - Rental per week

Sandalwood Villas

N

~ Single occupancy

N 160.00

~ Single occupancy with pet

N 170.00

~ Couple occupancy

N 180.00

~ Couple occupancy with pet

N 190.00

Lavieville Lodge

N 80.00

Bonds - prescribed in the *Residential Tenancies Regulations 1989*

Tenancy Bonds

N Value of 4 weeks rent

Pet Bond (excludes Lavieville Lodge)

N 260.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

COMMUNITY AMENITIES

REFUSE COLLECTION

Household Refuse

	GST	2017/18
Residential refuse - including recycling	N	235.00
Residential refuse - additional bin	N	135.00
Commercial refuse - including recycling	N	255.00
Commercial refuse - additional bin	N	155.00
Residential - additional recycling bin	N	100.00
Commercial - additional recycling bin	N	100.00
New 240 Litre Wheelie Bin	Y	90.00

REFUSE SITE CHARGES

Transfer Station Charges - Broomehill & Tambellup

Prepaid Tip Pass - 52 tokens	N	145.60
Prepaid Tip Pass - 5 tokens	N	14.00

Nature & Quantity of Waste

	Tokens	
1 x 120litre or 240litre mobile garbage bin, each	1	2.80
Car boot load	1	2.80
Station wagon boot load	2	5.60
Van, utility or trailer - not exceeding 1.8m x 1.2m	4	11.20
Small truck (2-4 tonne)	12	33.60
Medium truck (4-6 tonne)	16	44.80
Truck (6-8 tonne)	24	67.20
Truck (8+ tonne single axle)	32	89.60
Truck (8+ tonne dual axle)	40	112.00
Truck (semi trailer 20m ³ capacity)	80	224.00
Bulk bin (3m ³ or less)	12	33.60
Bulk bin (3m ³ to 6m ³)	16	44.80
Bulk bin (6m ³ to 10m ³)	24	67.20
Bulk bin (exceeding 10m ³)	40	112.00
White goods	0	No Charge
Batteries (car, truck etc)	0	No Charge
Scrap metal - sorted, uncontaminated	0	No Charge
Timber - uncontaminated	0	No Charge
Green waste - domestic, uncontaminated	0	No Charge
Recyclables - (glass, plastics, cardboard) uncontaminated	0	No Charge
Car body - if placed in recyclable area	0	No Charge
Truck body, large equipment - if recyclable	0	No Charge
Builders rubble - to landfill (per cubic metre)	5	14.00
Tyres - passenger vehicle and motor cycle, each	1	2.80
Tyres - passenger vehicle, on rim, each	2	5.60
Tyres - small truck, 4WD, each	2	5.60
Tyres - small truck, 4WD, on rim, each	3	8.40
Tyres - large truck, each	4	11.20
Tyres - large truck, on rim, each	9	25.20
Tyres - tractor, small up to 1m, each	12	33.60
Tyres - tractor, large 1m-2m, each	26	72.80

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

COMMUNITY AMENITIES

TOWN PLANNING

Town Planning Scheme

Town Planning Scheme Amendments

GST	2017/18
N	2,500.00
<i>Fees are prescribed in the Planning & Development Regulations 2009</i>	
Development Applications	
1 Determination of development application (other than for extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:-	
N	147.00
N	0.32% of the estimated cost of development
N	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
N	\$7,161 plus 0.206% for every \$1 in excess of \$2.5m
N	\$12,633 plus 0.123% for every \$1 in excess of \$5m
N	34,196.00
Development Applications	
2 Determining a development application (other than for extractive industry) where the development has commenced or been carried out	
The fee in item 1 plus, by way of penalty, twice that fee	
Extractive Industry	
N	739.00
N	The fee in item 3 plus, by way of penalty, twice that fee
Subdivision Clearance	
5 Providing a subdivision clearance for -	
N	\$73 per lot
N	\$73 per lot for the first 5 lots then \$35 per Lot
N	7,393.00
Home Occupation	
N	222.00
N	The fee in item 6 plus, by way of penalty, twice that fee

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

COMMUNITY AMENITIES

TOWN PLANNING

8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires

N 73.00

9 Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.

N The fee in item 8 plus, by way of penalty, twice that fee

Other

10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out

N 295.00

11 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has commenced or been carried out

N The fee in item 10 plus, by way of penalty, twice that fee

12 Issue of zoning certificate

N 73.00

13 Reply to a Property settlement questionnaire

N 73.00

14 Issue of written planning advice

N 73.00

Activities in Thoroughfares and Public Places and Trading Local Law 2008

Application for Permit Fee

N 100.00

Permit Renewal/Transfer Fee

N 60.00

CEMETERY

Cemetery Fees

Cemeteries Local Law 2008

Sinking of Any Grave

Y 1,000.00

Sinking Grave - Stillborn child

Y 600.00

Sinking Grave beyond 1.8m - per 300 mm

Y 100.00

Reopening Grave - Adult

Y 1,000.00

Reopening Grave - Child

Y 1,000.00

Interment - without two days notice

Y 400.00

Interment - on weekends, public holidays or outside normal working hours

Y 500.00

Grant of Burial - 2.4 x 1.2 (also applies to Niche Wall)

Y 85.00

Re-opening Niche Wall Single

Y 50.00

Re-opening Niche Wall Double

Y 100.00

Interment of Ashes in Niche Wall - Single

Y 130.00

Interment of Ashes in Niche Wall - Double

Y 150.00

Niche Wall Plaque - *at cost from supplier*

Y At Cost

Registration of ashes interred into existing grave

Y 50.00

Exhumations - *partial service, please refer to Councils Policy*

Y 2,000.00

Removal of Kerbing, Grass and Tiles per hour

Y 50.00

Miscellaneous Charges

Permission to erect a headstone and/or kerbing

Y 30.00

Permission to erect a monument

Y 30.00

Permission to erect a nameplate

Y 30.00

Registration of transfer of form of Grant of Right of Burial

Y 15.00

Grave Number Plate (*Broomehill Cemetery only*)

Y 30.00

Undertakers single license for one burial

Y 30.00

Undertakers annual license fee

Y 150.00

Copy of Local Laws

Y 10.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

RECREATION & CULTURE

PUBLIC HALLS & CIVIC CENTRES

Hall Hire - Broomehill and Tambellup

Bonds

	GST	2017/18
Hall Bond	N	500.00
Key Bond	N	50.00

Hire Charges

Broomehill Hall	Y	250.00
Tambellup Hall (<i>excluding Lesser Hall</i>)	Y	250.00
Tambellup Hall (<i>including Lesser Hall</i>)	Y	300.00
Tambellup Lesser Hall	Y	150.00
Reception/Meeting Room	Y	40.00
Per Half day - Regular Booking	Y	15.00
Per Full Day - Regular Booking	Y	30.00
Heaters	Y	50.00

Equipment Hire

Excludes equipment from the Broomehill and Tambellup Halls

Table Hire - each	Y	10.00
Chair Hire - each	Y	2.00
Equipment Hire Bonds	N	200.00

LIBRARIES

Broomehill Public Library

Internet/Computer Usage		
~ per hour	Y	5.00
~ per 1/2 hour	Y	3.00
~ per 1/4 hour	Y	2.00

TRANSPORT

Licensing

Local Plates (ie 999BH and 999TA)	Y	230.00
Licensing Enquiry	Y	2.20

Rural Numbering

Rural Street Number and Signage	Y	at cost
---------------------------------	---	---------

ECONOMIC SERVICES

BUILDING CONTROL

Fees are prescribed in the Building Regulations 2012

Applications for Building Permits, Demolition Permits

1 Certified Application for a building permit

(a) for building work for a Class 1 or Class 10 building or incidental structure:-	N	0.19% of the estimated value of the building works as determined by the relevant permit authority but not less than \$96
--	---	--

(b) for building work for a Class 2 to Class 9 building or incidental structure:-		0.09% of the estimated value of the building works as determined by the relevant permit authority but not less than \$96
---	--	--

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

ECONOMIC SERVICES

BUILDING CONTROL

Fees are prescribed in the Building Regulations 2012

Applications for Building Permits, Demolition Permits

2 Uncertified application for a building permit

GST	2017/18
N	0.32% of the estimated value of the building works as determined by the relevant permit authority but not less than \$96
N	96.00
N	\$96 for each storey of the building
N	96.00
Application for Occupancy Permits, Building Approval Certificates	
N	96.00
N	96.00
N	96.00
N	96.00
N	\$10.60 for each strata unit covered by the application, but not less than \$105.80
N	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96
N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96
N	96.00
N	96.00
N	96.00

3 Application for a Demolition Permit

(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure:-

(b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure:-

4 Application to extend the time during which a building or demolition permit has effect

Application for Occupancy Permits, Building Approval Certificates

1 Application for an occupancy permit for a completed building

2 Application for a temporary occupancy permit for an incomplete building

3 Application for modification of an occupancy permit for additional use of a building on a temporary basis

4 Application for a replacement occupancy permit for permanent change of the building use, classification

5 Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of resubdivision

6 Application for an occupancy permit for a building in respect of which unauthorised work has been done

7 Application for a building approval certificate for a building in respect of which unauthorised work has been done

8 Application to replace an occupancy permit for an existing building

9 Application for a building approval certificate for an existing building where unauthorised work has been done

10 Application to extend the time during which an occupancy permit or building approval certificate has effect

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

ECONOMIC SERVICES

BUILDING CONTROL

Construction Training Fund Levy

Levy

N 0.2% of the estimated construction over \$20,000

Commission

Y 8.25

Building Commission Levy (previously Builders Registration Board)

Levy

N 56.65

Commission

N 5.00

Owner Builder Fees

Determined by and payable directly to the Building Commission

Application for Residential Building

N 155.00

Application for Industrial/Commercial Building

N 455.00

Swimming Pools

Inspections of Pool Enclosures

N 57.45

CARAVAN PARKS

Broomehill

Caravan Park rental fee - powered site - caravan and tent

Up to two people per night

Y 30.00

Caravan Park rental fee - per extra person

Y 5.00

Shower - Caravan Park - Per person daily

Y 10.00

Key Bond

N 50.00

BT TIMES

Annual subscription - 11 editions

Y 25.00

Advertising Rates - Local Residents, Businesses & Community Groups

~ Full page

Y 66.00

~ Half page

Y 33.00

~ Quarter page

Y FREE

~ Eighth of page

Y FREE

Advertising Rates - Out of Shire

~ Full page

Y 66.00

~ Half page

Y 33.00

~ Quarter page

Y 17.00

~ Eighth of page

Y 9.00

OTHER SERVICES

Sale of Water - per kilolitre (\$11 minimum charge)

Y 3.40

Standpipe Access Card (per card)

Y 22.00

Activities in Thoroughfares and Public Places and Trading Local Law 2008

Seed Collection - Commercial

Y 55.00

GST	2017/18
N	0.2% of the estimated construction over \$20,000
Y	8.25
N	56.65
N	5.00
N	155.00
N	455.00
N	57.45
Y	30.00
Y	5.00
Y	10.00
N	50.00
Y	25.00
Y	66.00
Y	33.00
Y	FREE
Y	FREE
Y	66.00
Y	33.00
Y	17.00
Y	9.00
Y	3.40
Y	22.00
Y	55.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2018

OTHER PROPERTY & SERVICES

PRIVATE WORKS

Plant Hire Rates - per hour

	GST	2017/18
Grader	Y	190.00
Front End Loader	Y	190.00
Isuzu Jetpatcher (excluding materials)	Y	190.00
Isuzu Jetpatcher (Local Government Rate)	Y	140.00
Backhoe	Y	180.00
Heavy Tipper Truck	Y	200.00
Light Truck	Y	100.00
Multi Tyred Roller	Y	135.00
Skid Steer	Y	125.00
Ride on Mower	Y	80.00
Plate Compactor - <i>per day</i>	Y	80.00
Plate Compactor - <i>bond</i>	N	100.00

Bond and Hire Fees for Plate Compactor to be paid prior to collection.

Materials

Sand - per truck load (14 tonne) - plus haulage outside TA townsite	Y	350.00
Gravel - per truck load (14 tonne) - plus haulage	Y	392.00
Blue Metal - per cubic metre (AT COST + TRANSPORT)	Y	at cost
Sand - per cubic metre	Y	40.00
Gravel - per cubic metre	Y	45.00
Delivery - per kilometre	Y	2.50

<i>Policy No:</i>	3.4 RELATED PARTY DISCLOSURES
<i>Policy Objective:</i>	To outline the required procedures and mechanisms to ensure financial reporting disclosure requirements of Australian Accounting Standards Board (AASB) Standard AASB 124 are met
<i>Minute No:</i>	
<i>Date of adoption:</i>	
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	

Objective

The purpose of this Policy is to meet the disclosure requirements of AASB 124.

The scope of AASB 124 *Related Party Disclosures* was extended in July 2015 to include application by not-for-profit entities, including local governments. The operative date for local government is 1 July 2016 with the first disclosures to be made in the financial statements for the year ended 30 June 2017. This Policy outlines required mechanisms to meet the disclosure requirements of AASB 124.

The objective of the Standard is to ensure that an entity's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

Background

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the Shire of Broomehill-Tambellup must make an informed judgement as to who is considered to be a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this Policy is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

1. Identification of Related Parties

AASB 124 provides that the Shire of Broomehill-Tambellup will be required to disclose in its Annual Financial reports related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the Key Management Personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the Standard, the Shire of Broomehill-Tambellup has identified the following persons as meeting the definition of *Related Party*:

- An elected Council member;
- Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Manager of the Shire;
- Close members of the family of any person listed above, including that persons child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or persons spouse or domestic partner;
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire of Broomehill-Tambellup will therefore be required to assess all transactions made with these persons or entities.

2. Identification of Related Party Transactions

A related party transaction is a transfer of resources, services or obligations between the Shire of Broomehill-Tambellup and the related party, regardless of whether a price is charged.

For the purpose of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates, fines and penalties;
- Paying Department of Transport registrations and licensing payments;
- Paying application fees for licenses, approvals and permits;
- Use of Shire of Broomehill-Tambellup owned and operated facilities such as civic centres, recreation centres, libraries, parks, ovals, public open space, transfer stations and landfill sites (whether a fee is charged or not);
- Attending Shire functions that are open to the public;
- Employee compensation whether it is for KMP or close family members of KMP;
- Lease agreements for housing rental (whether for Shire of Broomehill-Tambellup owned property or property sub-leased by the Shire of Broomehill-Tambellup through a Real Estate Agent);
- Monetary and non-monetary transactions between the Shire of Broomehill-Tambellup and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire of Broomehill-Tambellup (trading arrangement);
- Sale or purchase of any property owned by the Shire of Broomehill-Tambellup to a person identified above;
- Sale or purchase of any property owned by a person identified above to the Shire of Broomehill-Tambellup;
- Loan arrangements;
- Contracts and agreements for construction, consultancy or services.

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with Council and are referred to as an Ordinary Citizen Transaction (OCT).

Where the Shire of Broomehill-Tambellup can determine that an OCT was provided at arms length, and in similar terms and conditions to other members of the public and that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

3. Disclosure Requirements

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a *Related Party Disclosures – Declaration* form for submission to financial services.

Ordinary Citizen Transactions

Management will put forward a draft resolution to Council annually, declaring that in its opinion, based on the facts and circumstances, the following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Councils financial statements make. As such no disclosure in the *Related Party Disclosures – Declaration* form will be required.

- Paying rates, fines and penalties;
- Paying Department of Transport registrations and licensing payments;
- Paying application fees for licenses, approvals and permits;
- Use of Shire of Broomehill-Tambellup owned and operated facilities such as civic centres, recreation centres, libraries, parks, ovals, public open space, transfer stations and landfill sites (whether a fee is charged or not);
- Attending Shire functions that are open to the public.

Where these services were not provided at arms length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures – Declaration* form about the nature of any discount or special terms received.

All Other Transactions

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures – Declaration* form.

Frequency of Disclosures

Elected Council members and KMP will be required to complete a *Related Party Disclosures – Declaration* form annually.

Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of a KMP.

Confidentiality

All information contained in a disclosure return will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified if the disclosure requirements of AASB 124 so demands.

4. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Application

This procedure applies to all Elected Members of Council, Chief Executive Officer and Managers of the Shire.

Associated Regulatory Framework

AASB 124 Related Party Disclosures

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Further Information

Appendix 1 - Explanatory Notes – *Related Party Disclosures*

Related Party Disclosures – Declaration form

Appendix 1 – Explanatory Notes – Related Party Disclosures

Close Family Members

Close family members include:

- a child, spouse or domestic partner;
- children of your spouse or domestic partner;
- dependents of you or your spouse or domestic partner;
- any other close family member;

who may be expected to influence, or be influenced by, your dealings with the Shire.

The following table may assist you in identifying your close family members:

Definitely a close family member	May be a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

There may be relationships that a council has which are not identified in this appendix but still meet the definition of a related party.

Example: Cousin of Councillor

A Councillor for the Shire has lived in the Shire her whole life. In fact her family has been in the area for generations.

The Councillor's cousin owns and operates the local newsagent through a company ABC Pty Ltd, in which she owns 100% of the shares. The Councillor and her cousin have always been close and regularly socialise together.

From these facts it would appear that the Councillor's cousin is a close family member of the Councillor because she would be expected to influence, or be influenced by, that person in her dealings with the Shire. Both the cousin and the company she controls, ABC Pty Ltd would therefore be related parties of the Shire.

Any transactions that the Shire makes with the newsagent would need to be separately identified and may need to be disclosed.

Control in Entities

What is an entity that I, or my close family member, control or jointly control?

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

You control an entity if you have:

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

To jointly control an entity there must be contractually agreed sharing of control of the entity which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Chief Executive Officer or Manager Finance and Assets for a confidential discussion.

Example: Clubs or other Incorporated Bodies

A Shire Councillor is the President of the local football club. The club is overseen by a Committee which comprises the President and four other Committee members. Each member has a single vote when making decisions at meetings. The Committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the Committee members at the club's annual general meeting.

From these facts it would appear that the Councillor does not control or jointly control the football club so it will not be a related party of Council just because the Councillor is the president of the club.

Other Examples

Example 1: Audit Committee Member

The Shire Audit Committee comprises two Councillors and a local retired accountant, Fred. Fred has no other connection with the Council.

The Audit Committee attends to the functions as required under the *Audit Regulations*. It does not make any decisions on behalf of the Council but simply provides reports, with recommendations, for the President and Councillors to consider.

Based on the facts outlined, Fred would not be a KMP of Council.

Appendix 1 – Explanatory Notes – Related Party Disclosures

Example 2: Son of CFO employed by Council

The Shire has recently employed Paul's son (George) in the Council's parks and gardens area. Paul is Council's Deputy CEO but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of Council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

Example 3: Cousin of President (related party commonly known by omitted from declaration)

Shelley, the Shire President, forgets to include her cousin Mavis, and Mavis's company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

Example 4: Example of Control

Fred is the President of the Shire of Nowhere and owns 100% of the ordinary shares in Nowhere Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party declaration.

Example 5: Example of Joint Control

Fred is the President of the Shire of Nowhere and owns 50% of the ordinary shares in the Nowhere Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of the ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party declaration.

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS (refer Policy 3.4, Appendix 1)	
Name of Entity	Name of person who has control/nature of control
<i>If there has been no change since your last declaration, please complete 'No Change'</i>	

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH			
Did you or any member of your close family use facilities provided at the Recreation Centres, attend any event at the Civic Centres, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?			
Name of person using the facility	Service/Facility used	Nature of transaction	Nature of discount or special conditions received

4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire of Broomehill-Tambellup (either as lessee or lessor) for the provision of a domestic rental property (includes properties owned by the Shire of Broomehill-Tambellup and privately owned properties sub-leased through the Shire of Broomehill-Tambellup from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property address	Term of lease and weekly rent	Detail of any non-arms length conditions

5. LEASING AGREEMENTS – COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire of Broomehill-Tambellup for provision of a commercial property? Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property address	Term of lease and weekly rent	Detail of any non-arms length conditions

6. TRADING ARRANGEMENTS

Were you, or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire of Broomehill-Tambellup? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire of Broomehill-Tambellup.

Business name	Goods or services provided	Approximate value for the reporting period	Terms & conditions

7. OTHER AGREEMENTS

Did you, a close family member or related entity, enter into any other agreements/arrangements with the Shire of Broomehill-Tambellup (whether or not a price was charged)?

This may include, but is not limited to, construction contracts, consultancy services, service contracts (such as cleaning, maintenance, security).

Example: a company that close family member controls was awarded a contract with the Shire of Broomehill-Tambellup for building a new office facility.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire of Broomehill-Tambellup? (This may include vehicles or other plant items, land or buildings).

Was the purchase made at arms length (example: at public auction), and on terms and conditions available to any member of the public? If not, please provide details of the specific terms provided to you.

Name of person, or entity name	Property purchased	Value of the purchase	Terms & conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets from the Shire of Broomehill-Tambellup? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arms length, and on terms and conditions available to any member of the public? If not, please provide details of the specific terms provided.

Name of person, or entity name	Property sold	Value of the sale	Terms & conditions

10. FEES & CHARGES FOR APPLICATIONS

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, license or approval, or any other type of permit or license?

Name of person, or entity name	Application type	Application and/or receipt number

11. SELF SUPPORTING LOAN

Did you, a close family member or related entity, enter into a loan agreement with the Shire of Broomehill-Tambellup? (Example: a club for which you have control – refer Policy 3.4 - Appendix 1)

Name of person, or entity name	Loan details	Value of the loan	Terms & conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person, or business/company	Nature of agreement	Value of agreement	Terms & conditions

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

Signed: _____

Date: _____

Once complete and signed, please return Declarations to the Manager Finance and Assets.

DRAFT

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

AASB 2015-6

This Standard was issued in March 2015 and extends the Scope of AASB 124 *Related Party Disclosures* to include application by not-for-profit entities.

Operative Date for Local Government: 1 July 2016 (effectively for the year ended 30 June 2017).

Comparatives: No comparatives will be required to be presented in the period of initial implementation.

AASB 124

SUMMARY

APPLICATION AND SCOPE

AASB 124.2

This standard is applied in:

- Identifying related party transactions and relationships;
- Identifying outstanding balances including commitments between an entity and its related parties;
- Identifying circumstances in which disclosure of the above items are required;
- Determining the disclosures to be made about those items.

PURPOSE OF RELATED PARTY DISCLOSURES

AASB 124.5 TO 124.8

Knowledge of related party transactions, outstanding balances and relationships is important to understanding and assessing an entity's operations.

DEFINITIONS

AASB 124.9 TO 124.12

Definitions include related party, compensation, control, key management personnel, director and remuneration as well as some explanations and clarifications.

DISCLOSURE

AASB 124.13 TO 124.27

Includes:

- Relationships between parents and subsidiaries of the entity, regardless of whether there have been any transactions between the related parties (may be applicable to local government under new legislation);
- Information about key management personnel compensation in total and for certain categories;
- Certain information about transactions between related parties and any outstanding balances at reporting date for each type of related party; and
- Information about government-related entities.

ILLUSTRATIVE EXAMPLES

Includes illustrative examples – one specifically relating to a Councillor of a local government.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DISCLOSURES

KEY REQUIREMENTS OF AASB 124

AASB 124.17

A local government shall disclose key management personnel compensation in total and for each of the following categories:

- a) Short-term employee benefits;
- b) Post-employment benefits;
- c) Other long-term benefits;
- d) Termination benefits; and
- e) Share-based payment.

AASB 124.18

If the local government has had related party transactions during the periods covered by the financial statements, it shall disclose the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements. These disclosure requirements are in addition to those in paragraph 17. At a minimum, disclosures shall include:

- a) The amount of the transactions;
- b) The amount of outstanding balances, including commitments, and
 - i. their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii. details of any guarantees given or received;
- c) Provisions for doubtful debts related to the amount of outstanding balances; and
- d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

AASB 124.18A

Amounts incurred by the local government for the provision of key management personnel services that are provided by a separate management entity shall be disclosed.

AASB 124.19

The disclosures required by paragraph 18 should be made separately for each of the following categories:

- a) The parent;
- b) Entities with joint control or significant influence over the entity;
- c) Subsidiaries;
- d) Associates;
- e) Joint ventures in which the entity is a venturer;
- f) Key management personnel of the entity or its parent; and
- g) Other related parties.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DISCLOSURES (CONTINUED)

AASB 124.21

The following are examples of transactions that are disclosed if they are with a related party:

- a) purchases or sales of goods (finished or unfinished);
- b) purchases or sales of property and other assets;
- c) rendering or receiving of services; and
- d) leases.

AASB 124.23

Disclosures that related party transactions were made on terms equivalent to those that prevail in arm’s length transactions are made only if such terms can be substantiated.

AASB 124.24

Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the local government.

RELEVANT DEFINITIONS

AASB 124.9

Related Party:

A person or entity that is related to the local government that is preparing its financial statements.

A person or a close member of that person’s family is related if that person:

- i. (not applicable to local government);
- ii. Has significant influence over the reporting entity; or
- iii. Is a member of the key management personnel of the reporting entity.

An entity is related if any of the following conditions applies:

- i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others) - may be applicable; or
- ii. A person is a member of the key management personnel of the entity.

Note: Many of the other conditions listed in this paragraph do not apply and we have chosen, for the sake of clarity, not to list them here.

Related Party Transaction:

A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

RELEVANT DEFINITIONS (CONTINUED)

Close Members of the Family of a Person:

Those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- a) That person’s children and spouse or domestic partner;
- b) Children of that person’s spouse or domestic partner; and
- c) Dependants of that person or that person’s spouse or domestic partner.

Compensation

Includes all employee benefits – refer to content of AASA 124.9 for specific details.

Key Management Personnel

Those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

In the case of local government will include all Councillors and Senior Staff.

Senior Staff would include the CEO, deputy CEO and any staff member at a Director or Executive Manager level.

In the case of rural/regional local governments, there would also be the need to include the works supervisor, health inspector, planning officer where they have direct responsibility for an operational area of local government.

SUBSTANCE OVER FORM

AASB 124.10

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

CLARIFICATIONS

AASB 124.11

In the context of AASB 124, the following are not related parties:

- a) Two entities simply because they have a member of key management personnel in common or because a member of key management personnel of one entity has significant influence over the other entity.
- b) Two joint ventures simply because they share joint control over a joint venture.
 - i. providers of finance,
 - ii. trade unions,
 - iii. public utilities, and
 - iv. departments and agencies of a government that does not control, jointly control or significantly influence the local government.
 - v. simply by virtue of their normal dealings with the local government (even though they may affect the freedom of action of a local government or participate in its decision-making process).
- c) A customer, supplier, franchisor, distributor or general agent with whom the local government transacts a significant volume of business.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE

NOTE: Such disclosure is not required until the year ended 30 June 2017. The City/Town/Shire of Somewhere model will be adjusted to incorporate the disclosure requirements of AASB 124 at that time.

The purpose of this example disclosure is to provide information and guidance with respect to upcoming requirements.

They are in addition to existing disclosure requirements which will be adjusted at the time.

For example, if material, certain disclosures relating to sales of goods, assets etc are already made elsewhere in the financial report and can easily be expanded to include a line item for related parties.

We have also only provided examples of those relating to local government with a comment on their likelihood.

Please see pages 6 and 7 for example disclosure.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE

Key Management Personnel Compensation Disclosure

The totals of remuneration paid to KMP of the City/Town/Shire during the year are as follows:

	2017	2016
	\$	\$
<i>AASB 124.17(a)</i> Short-term employee benefits	AAA	EEE
<i>AASB 124.17(b)</i> Post-employment benefits	BBB	FFF
<i>AASB 124.17(c)</i> Other long-term benefits	CCC	GGG
<i>AASB 124.17(d)</i> Termination benefits	DDD	HHH
Total KMP compensation	<u>ZZZ</u>	<u>XXX</u>

Short-term employee benefits

These amounts include all salary, paid leave benefits, fringe benefits and cash bonuses awarded to KMP.

Details in respect to fees and benefits paid to Councilors may be found at Note XX.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the City/Town/Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE (CONTINUED)

Related Party Transactions Detail Disclosure**Related Parties****The City/Town/Shire’s main related parties are as follows:**i. *Key management personnel:*

AASB 124.9, 18

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Councilor, are considered key management personnel.

ii. *Entities subject to significant influence by the City/Town/Shire*

AASB 124.9, 18

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

For details of interests held in associated entities, refer to Note X.

iii. *Joint venture entities accounted for under the equity method:*

AASB 124.9, 18

The Group has a 50% interest in Somewhere Regional Council. The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note YY.

Transactions with related parties:

AASB 124.23

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

2017**\$****Associated companies/individuals:**

Sale of goods and services

Likely

Purchase of goods and services

Likely

Joint venture entities:AASB 124.18(a),
19(e), 21(g)

Distributions received from joint venture entities

Possible

Amounts outstanding from related parties:

Trade and other receivables

Possible

AASB 124.19(d),
21(g)

Loans to associated entities

Possible but highly unlikely

AASB 124.19(f)

Loans to key management personnel

Possible but highly unlikely

Note: If loans of this nature are provided, then details relating to terms and conditions should be disclosed in narrative form.

Amounts payable to related parties:

Trade and other payables:

AASB 124.19(d),
21(g)

Loans from associated entities

Possible



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

IMPLEMENTATION GUIDANCE

Implementation and guidance applying to public sector entities (ie local government) forms an integral part of AASB 124.

Some key paragraphs to assist with interpretation have been extended and are detailed (unaltered) as follows:

KEY MANAGEMENT PERSONNEL

AASB 2015-6. IG 3

Paragraph 9 of the Standard defines key management personnel as being those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the entity. In a public sector context, entities should consider the facts and circumstances in assessing whether a person is a member of the key management personnel, as defined, of the entity. For example, the facts and circumstances may reflect that not all persons described as ‘senior executive staff’ or ‘Secretary’ or ‘Minister’ may be key management personnel of the entity. Similarly, in relation to a not-for-profit public sector entity, the facts and circumstances may reflect that a person’s powers do not give rise to a capacity to direct or control the activities of an entity, where the powers are only ceremonial or procedural in substance.

RELATED PARTY TRANSACTIONS

AASB 2015-6. IG 9

Paragraph 18 of the Standard requires an entity to disclose information about transactions that have occurred between the entity and its related parties, including transactions between the entity and its key management personnel or key management personnel of the entity’s parent, that is necessary for users to understand the potential effect of the relationship on the financial statements.

AASB 2015-6. IG 10

Ministers, councillors and other senior public servants may qualify as a related party of a public sector entity under one or more of the criteria set down in paragraph 9(a) of the definition of ‘related party’ in AASB 124. For example, a Minister who is a member of the key management personnel of his government is, under the definition of ‘related party’, a related party not only of the government but also of each controlled entity of that government. In such instances, the Standard requires the controlled government entity to disclose related party transactions with that Minister, whether or not the Minister has responsibility for the entity.

AASB 2015-6. IG 11

A related party transaction is a transfer of resources, services or obligations between an entity and its related party, regardless of whether a price is charged. In the not-for-profit public sector, many entities are likely to engage frequently with persons who are a related party of that entity in the course of delivering the entity’s public service objectives, including the raising of funds (for example, rates and taxes) to meet those objectives. These related party transactions often occur on terms and conditions no different to those applying to the general public (for example, the Medicare rebate or public school fees). A not-for-profit public section entity may determine that information about related party transactions occurring during the course of delivering its public service objectives and which occur on no different terms to that of the general public is not material for disclosure in its general purpose financial statements is included in AASA 101 “Presentation of Financial

Statements and AASA 108 “Accounting Policies, Changes in Accounting Estimates and Errors. The factors described in paragraph 27 of the Standard may also assist an entity in making this determination.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

IMPLEMENTATION GUIDANCE (CONTINUED)

AASB 2015-6. IG 12

Examples 7-8 describe different types of related party transactions that may occur between not-for-profit public sector entities and their related parties.

Example 7

Councillor P is a member of the key management personnel of the LMN local government (the Council). The Council’s functions include raising revenue to fund its functions and activities, and planning for and providing services and facilities (including infrastructure) for the local community. In carrying out its functions, the Council undertakes a wide range of activities including the imposition of rates and charges upon constituents, and the provision without charge of services such as parks and roads.

Councillor P is a ratepayer residing within the Council’s constituency. As such, he takes advantage of the availability of free public access to local parks and libraries. Councillor P also used the swimming pool at the Council’s Recreation Centre twice during the financial year, paying the casual entry fee applicable to the general public each time. The recreation centre has approximately 20,000 visitors each financial year.

All of the transactions described above between the Council and Councillor P are related party transactions of the Council and are considered for disclosure in the Council’s general purpose financial statements. Based on the facts and circumstances described, the Council may determine that these transactions are unlikely to influence the decisions that users of the Council’s financial statements make having regard to both the extent of the transactions, and that the transactions have occurred between the Council and Councillor P within a public service provider/taxpayer relationship.

Note: Example 8 was not included as it does not relate to local government.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

BASIS FOR CONCLUSIONS

Whilst not forming part of the standard, the AASB has provided explanations in respect to their conclusions. We have extracted (unaltered) some key bases (as they relate to local government).

DEFINITION OF KEY MANAGEMENT PERSONNEL

AASB 2015-6. BC 8

The Board considered whether an amendment of the definition of key management personnel for the not-for-profit public sector would be necessary to facilitate a decision to remove the not-for-profit public sector exemption from AASB 124, but decided that the present definition was suitable. The AASB noted that, in a public sector context, entities should consider the facts and circumstances in assessing whether a person is a member of the key management personnel, as defined, of the entity.

AASB 2015-6. BC 9

The Board considered that normally, the determination of key management personnel will be similar for entities in the public sector or the private sector. For example, a not-for-profit public sector entity will need to determine whether all, or only certain, of its senior executive service employees meet the definition of key management personnel. However, the Board acknowledged constituents' concerns that the determination of key management personnel may not be straightforward in the not-for-profit public sector given ministerial type roles. The Board noted that it does not regard a Minister to always be a member of the key management personnel of a not-for-profit public sector entity or of a for-profit public sector entity; rather, this is dependent on the particular circumstances of the jurisdiction and of the entity. Accordingly, the Board decided to add guidance to the Standard, in the absence of a private sector analogy, to assist public sector entities in applying the definition of key management personnel to Ministers, as ministerial-type roles do not usually arise in a private sector.

AASB 2015-6. BC 17

The Board noted that, as is often the case with related party transactions, judgement would be required as to when transactions are material, especially when qualitative assessments are made about the nature of transactions. The Board considered situations in which Ministers or local government councillors paid taxes, levies or other statutory charges or fees faced generally by citizens. The Board does not expect, absent unusual circumstances, that the application of materiality would result in disclosure in many of these situations. In contrast, a commercial contract entered into by a Minister or local government councillor with a related public sector entity may be relevant for disclosure, similar to a commercial contract between a member of the key management personnel of a for-profit entity and the reporting entity (for example, a contract to provide accountancy services between the entity and an entity controlled by a member of the key management personnel). Accordingly, the Board observed that a not-for-profit public sector entity would also need to apply judgement in determining the extent of information it needs to collect to meet the objective of AASB 124, as there is little value in an entity incurring significant costs to obtain data that is immaterial for disclosure. The Board noted that it would expect appropriate criteria to be identified so that information about transactions that are possible material (for example, transactions that have occurred at a different price or volume to that applying to the general public) is captured for assessment.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DEFINITION OF KEY MANAGEMENT PERSONNEL (CONTINUED)

AASB 2015-6. BC 18

Having regard to the role of materiality, the Board decided that no specific exemption from disclosure of the related party transactions with key management personnel of a not-for-profit public sector entity, including any Ministers or local government councillors where so identified, was necessary. However, to respond to constituents’ requests for clarification on the extent of disclosures required of related party transactions that occur in the not-for-profit public sector, the Board decided to add implementation guidance to AASA 124 to assist not-for-profit public sector entities in this regard.

APPLICATION DATE AND TRANSITIONAL PROVISIONS

AASB 2015-6. BC 30

The Board considered the application date and transitional provisions of the amendments to extend the scope of AASB 124 to include not-for-profit public sector entities. The Board acknowledged constituent concerns about the ability of existing systems, processes and controls to capture the information required, and requests for a lengthy transition period prior to mandatory application of the amendments.

AASB 2015-6. BC 31

The Board was disinclined to unnecessarily further extend the period to which these amendments are on issue before mandatory application, having made its key decisions on the amendments in 2012, and as the finalised amendments are largely as were exposed. Further, the Board noted that Australian Implementation Guidance to AASB 10 Consolidated Financial Statements relating to the application of control by not-for-profit entities had been issued by the Board in October 2013. The Board also noted that the forthcoming issue of an amending standard extending the scope of AASB 124 to not-for-profit public sector entities has been signalled in its publicly available work program. Accordingly, the Board decided that the amendments should apply to annual reporting periods beginning on or after 1 July 2016.

AASB 2015-6. BC 32

However, having regard to constituent concerns, the Board decided not to require comparative related party disclosures to be presented in the period of initial application of the amendments.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

BUSINESS OPERATING PROCEDURE

Corporate Services/Governance & Finance

Procedure Number XXX

PROCEDURE FOR RELATED PARTY DISCLOSURES

The scope of AASB 124 *Related Party Disclosures* was extended in July 2015 to include application by not-for-profit entities, including local governments. The operative date for Local Government is 1 July 2016, with the first disclosures to be made in the Financial Statements for year ended 30 June 2017. This procedure outlines required mechanisms to meet the disclosure requirements of AASB 124.

BACKGROUND

The objective of the standard is to ensure that an entity’s financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the *Shire/Town/City* must make an informed judgement as to who is considered to be a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

1. Identification of Related Parties

AASB 124 provides that the *Shire/Town/City* will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the standard, the *Shire/Town/City* has identified the following persons as meeting the definition of *Related Party*:

- An elected Council member
- Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Director
- Close members of the family of any person listed above, including that person’s child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person’s spouse or domestic partner.
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The *Shire/Town/City* will therefore be required to assess all transactions made with these persons or entities.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

2. Identification of related party transactions

A related party transaction is a transfer of resources, services or obligations between the **Shire/Town/City** (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates
- Fines
- Use of **Shire/Town/City** owned facilities such as [Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)]
- Attending council functions that are open to the public
- Employee compensation whether it is for KMP or close family members of KMP
- Application fees paid to the **Shire/Town/City** for licences, approvals or permits
- Lease agreements for housing rental (whether for a **Shire/Town/City** owned property or property sub-leased by the **Shire/Town/City** through a Real Estate Agent)
- Lease agreements for commercial properties
- Monetary and non-monetary transactions between the **Shire/Town/City** and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the **Shire/Town/City** (trading arrangement)
- Sale or purchase of any property owned by the **Shire/Town/City**, to a person identified above.
- Sale or purchase of any property owned by a person identified above, to the **Shire/Town/City**
- Loan Arrangements
- Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the **Shire/Town/City** can determine that an OCT was provided at arms length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

3. Disclosure Requirements

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a *Related Party Disclosures - Declaration* form for submission to financial services.

Ordinary Citizen Transactions (OCTs)

Management will put forward a draft resolution to Council annually, declaring that in its opinion, based on the facts and circumstances, the following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the quarterly *Related Party Disclosures - Declaration* form will be required.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

- Paying rates
- Fines
- Use of **Shire/Town/City** owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)
- Attending council functions that are open to the public

Where these services were not provided at arms length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

All other transactions

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form.

Frequency of disclosures

Elected Council members and KMP will be required to complete a *Related Party Disclosures - Declaration* form each quarter.

Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of/by a KMP.

Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

4. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Associated Regulatory Framework

AASB 124 Related Party Disclosures

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Associated Policies

Include if relevant

Further Information

Related Party Disclosures - Declaration form



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Review Responsibility*Coordinator Financial Services*

Date Adopted: XX

Review Required: As Required

Review Undertaken: XX

Approved / Not Approved

Chief Executive Officer_____
Date

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Close Family Members

Close family members include:

- a child, spouse or domestic partner;
- children of your spouse or domestic partner;
- dependents of you or your spouse or domestic partner;
- any other close family member;

who may be expected to influence, or be influenced by, your dealings with the council.

The following table may assist you in identifying your close family members:

Definitely a close family member	May be a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

There may be relationships that a council has which are not identified in this appendix but still meet the definition of a related party.

Example: Cousin of Councillor

A Councillor for the **Shire/Town/City** has lived in the **Shire/Town/City** her whole life. In fact her family has been in the area for generations.

The Councillor’s cousin, owns and operates the local newsagent through a company ABC Pty Ltd, in which she owns 100% of the shares. The Councillor and her cousin have always been close and regularly socialise together.

From these facts it would appear that the Councillor’s cousin is a close family member of the Councillor because she would be expected to influence, or be influenced by, that person in her dealings with Council.

Both the cousin and the company she controls, ABC Pty Ltd would therefore be related parties of Council.

Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Control in entities

What is an entity that I, or my close family member, control or jointly control?

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

You control an entity if you have

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Manager Financial Services for a confidential discussion.

Example: Clubs or other incorporated bodies

(A *Shire/Town/City* Councillor is the President of a local football club)

A *Shire/Town/City* Councillor is the President of *Shire/Town/City* Football Club Inc, the local football club. This club is overseen by a committee which comprises the President and four other committee members. Each member has a single vote when making decisions at meetings. The committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club’s annual general meeting.

From these facts it would appear that the Councillor does not control or jointly control the football club so it will not be a related party of Council just because the Councillor is the president of the club.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Other examples

Example 1 (Audit committee member)

Shire/Town/City of Anywhere’s audit committee comprises two Councillors and a local retired accountant, Fred. Fred has no other connection with the council.

The audit committee attends to the functions as required under the *Audit Regulations*. It does not make any decisions on behalf of the council but simply provides reports, with recommendations, for the Mayor and councillors to consider.

Based on the facts outlined Fred would not be a KMP of council.

Example 2 (Son of CFO employed by council)

Shire/Town/City of Anywhere has recently employed Paul's son (George) in the Council's parks and garden's area. Paul is Council's Deputy Chief Executive Officer but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

Example 3 (Cousin of Mayor - related party commonly known but omitted from declaration)

Shelley, the Mayor of Shire/Town/City of Nowhere forgets to include her cousin Mavis, and Mavis' company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

Example 4 (Example of control)

Fred is the Mayor of Shire/Town/City of Nowhere and owns 100% of the ordinary shares in Shire/Town/City of Nowhere Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party declaration.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Example 5 (Example of joint control)

Fred is the Mayor of *Shire/Town/City of Nowhere* and owns 50% of the ordinary shares in *Shire/Town/City of Nowhere* Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party declaration.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

RELATED PARTY DISCLOSURES - DECLARATION

As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.

The following declaration must be completed by all Council members, the CEO and Directors of the **Shire/Town/City** who were elected or employed at any time during the financial year.

Disclosure Period (Quarter Ended):	
Person making disclosure:	
Position held by person: e.g. Councillor, Director	

1. CLOSE MEMBERS OF THE FAMILY (See Appendix 1)

Name of Family Member	Relationship to you
<i>If there has been no change since your last declaration, please complete “No Change”</i>	

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”**3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH**

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the facility	Service/Facility used	Nature of transaction	Nature of discount or special conditions received.

Note: Recreation Centre membership provided as part of employment has been provided under the same terms as those memberships provided to the public.

4. LEASING AGREEMENTS - DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the **Shire/Town/City** (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the **Shire/Town/City** and privately owned properties sub-leased through the **Shire/Town/City** from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of Person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

5. LEASING AGREEMENTS - COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the **Shire/Town/City** for the provision of a commercial property? Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the **Shire/Town/City**? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the **Shire/Town/City**.

Business name	Goods or services provided	Approximate value for the reporting period	Terms & conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the **Shire/Town/City**? (This may include vehicles or other plant items, land or buildings).

Was the purchase made at arms length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity name	Property purchased	Value of the purchase	Terms & conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the **Shire/Town/City**? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arms length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity name	Property Sold	Value of the Sale	Terms & conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

10. FEES & CHARGES FOR APPLICATIONS

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity name	Application type	Application and/or receipt number

11. SELF SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the **Shire/Town/City?**
For e.g. a club for which you have control (See Appendix 2 for example)

Name of person or entity name	Loan details	Value of the loan	Terms & conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

SELECT OPTION 1: Handwritten Signature

Signed: _____ Date: ____/____/____

Once signed please provide to the **Manager Financial Services**.

OR

SELECT OPTION 2: Electronic Signature

This form can be sent by email to the **Manager Financial Services** provided the email is sent by the person making the disclosure from their work or personal (e.g. Councillors) email account.

Delegation Number	5.13
Legislative Power to Delegate	Local Government Act 1995 - s5.42 and s5.44
Legislative Power or Duty Delegated	Local Government Act 1995 – s3.54
Delegation Subject	Approval of collection of native seed from Council Reserves and Road Reserves
Delegate	Chief Executive Officer
Sub-delegate	Nil

Delegation:

The Chief Executive Officer is delegated the authority to determine all applications for the collection of native seed from within the Shire of Broomehill-Tambellup reserves.

This delegation is to be exercised in relation to reserves outside of the townsites within the Shire.

All persons collecting native seed are to be licensed according to the *Wildlife Conservation Act (1950)* and will abide by the conditions of the license.

Permission is for a twelve month period and appropriate hygiene measures will be followed at all times to prevent the spread of plant disease and weeds.

All care will be taken to avoid the disturbance of fauna habitat and to avoid disturbance that may lead to soil degradation.

Reporting Requirements:

Copies of all applications are to be placed on the appropriate file.

Adoption/Review: