

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2025

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

	Note	Budget 2024/25	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		3,078,100	3,078,100	3,065,236	(12,864)	(0.4%)	
Grants, Subsidies and Contributions		874,200	674,881	628,469	(46,412)	(7.4%)	
Fees and Charges		497,700	354,910	351,095	(3,815)	(1.1%)	
Interest Earnings		125,800	67,942	60,735	(7,207)	(11.9%)	
Other Revenue		303,900	234,159	276,455	42,296	15.3%	▲
Profit on Asset Disposal		13,700	13,700	0	(13,700)	(100.0%)	▼
		4,893,400	4,423,692	4,381,991	(41,701)	(105.0%)	
Expenditure from Operating Activities							
Employee Costs		(2,765,900)	(1,869,120)	(1,691,772)	177,348	10.5%	▼
Materials and Contracts		(2,613,800)	(1,745,598)	(1,424,994)	320,604	22.5%	▼
Utilities Charges		(271,700)	(181,016)	(161,680)	19,336	12.0%	▼
Depreciation (Non-Current Assets)		(2,107,300)	(1,404,728)	(1,468,476)	(63,748)	(4.3%)	
Interest Expenses		(58,400)	(52,156)	(51,250)	906	1.8%	
Insurance Expenses		(213,900)	(212,748)	(208,443)	4,305	2.1%	
Other Expenditure		(108,700)	(58,796)	(83,889)	(25,093)	(29.9%)	▲
Loss on Asset Disposal		(144,700)	(144,700)	(5,052)	139,648	2764.1%	▼
		(8,284,400)	(5,668,862)	(5,095,556)	433,658	11.3%	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,107,300	1,404,728	1,468,476	63,748	4.3%	
(Profit)/Loss on Asset Disposal		131,000	131,000	5,052	(125,948)	(2493.0%)	▲
Amount attributable to operating activities		(1,152,700)	290,558	759,962	329,756	61.8%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	3,063,700	713,732	220,636	(493,096)	(223.5%)	▼
Proceeds from Disposal of Assets	9	471,000	285,000	43,636	(241,364)	(553.1%)	▼
		3,534,700	998,732	264,273	(734,459)	(776.6%)	
Outflows from investing activities							
Payments for property, plant and equipment	9	(2,532,300)	(707,323)	(187,242)	520,081	277.8%	▼
Payments for construction of infrastructure	9	(2,800,700)	(1,907,940)	(965,935)	942,005	97.5%	▼
		(5,333,000)	(2,615,263)	(1,153,177)	1,462,086	375.3%	
Amount attributable to investing activities		(1,798,300)	(1,616,531)	(888,904)	727,627	(401.3%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	808,900	0	110,000	110,000	100.0%	▲
		808,900	0	110,000	110,000	100.0%	
Outflows from financing activities							
Repayment of Debentures		(113,900)	(25,000)	(82,168)	(57,168)	(69.6%)	▲
Transfer to Reserves	6	(724,000)	(51,250)	(61,170)	(9,920)	(16.2%)	
		(837,900)	(76,250)	(143,339)	(67,089)	(85.8%)	
Amount attributable to financing activities		(29,000)	(76,250)	(33,339)	42,911	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,980,000	2,980,000	2,947,712.91	(32,287)	(1.1%)	
Amount attributable to operating activities		(1,152,700)	290,558	759,962	469,404	61.8%	▲
Amount attributable to investing activities		(1,798,300)	(1,616,531)	(888,904)	727,627	(81.9%)	
Amount attributable to financing activities		(29,000)	(76,250)	(33,339)	42,911	(128.7%)	
Surplus or deficit at the end of the reporting period	1	0	1,577,777	2,785,432	1,207,655	43.4%	▲

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
For the Period Ended 28 February 2025

	Actual 2024/25	30 June 2024
CURRENT ASSETS		
Cash and cash equivalents	5,318,272	5,734,811
Trade and other receivables	485,067	633,814
Inventories	42,677	33,017
TOTAL CURRENT ASSETS	5,846,017	6,401,641
NON-CURRENT ASSETS		
Trade and other receivables	51,552	51,552
Other financial assets	83,171	83,171
Inventories	162,000	162,000
Property, plant and equipment	19,446,141	19,866,307
Infrastructure	137,084,964	137,028,785
TOTAL NON-CURRENT ASSETS	156,827,828	157,191,815
TOTAL ASSETS	162,673,844	163,593,456
CURRENT LIABILITIES		
Trade and other payables	163,881	469,913
Other liabilities	509,924	548,406
Borrowings	31,734	113,902
Employee related provisions	389,333	389,333
TOTAL CURRENT LIABILITIES	1,094,872	1,521,555
NON-CURRENT LIABILITIES		
Borrowings	1,457,645	1,457,645
Employee related provisions	40,881	40,881
TOTAL NON-CURRENT LIABILITIES	1,498,525	1,498,525
TOTAL LIABILITIES	2,593,398	3,020,080
NET ASSETS	160,080,446	160,573,376
EQUITY		
Retained Surplus	43,176,899	43,620,999
Reserve accounts	2,386,779	2,435,609
Revaluation surplus	114,516,768	114,516,768
TOTAL EQUITY	160,080,446	160,573,376

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

1: NET CURRENT FUNDING POSTION

	Note	Actual 2024/25	C/fwd Budget 30 June 2024	C/fwd 1 July 2024
		\$	\$	\$
Current Assets				
Cash and cash equivalents		2,931,493	3,299,200	3,299,202
Other financial assets - Reserves	6	2,386,779	2,435,600	2,435,609
Receivables - Rates and Rubbish	4	407,810	305,300	297,715
Receivables - Sundry debtors	4	77,256	343,500	336,099
Receivables - Other		0	0	0
Inventories		42,677	35,500	33,017
		<u>5,846,017</u>	<u>6,419,100</u>	<u>6,401,641</u>
Less: Current Liabilities				
Payables		(163,881)	(454,200)	(469,913)
Contract Liabilities - LRCIP		(489,473)	(521,300)	(521,309)
Contract Liabilities - Other Grants & Contributions		(20,451)	(28,000)	(27,097)
Borrowings - current		(31,734)	(113,900)	(113,902)
Employee related provisions		<u>(389,333)</u>	<u>(393,500)</u>	<u>(389,333)</u>
		<u>(1,094,872)</u>	<u>(1,510,900)</u>	<u>(1,521,555)</u>
Less: Cash Restricted - Reserves	6	(2,386,779)	(2,435,600)	(2,435,609)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		31,734	113,900	113,902
- employee benefit provisions		<u>389,333</u>	<u>393,500</u>	<u>389,333</u>
		<u>(1,965,712)</u>	<u>(1,928,200)</u>	<u>(1,932,373)</u>
Net Current Funding Position		<u>2,785,432</u>	<u>2,980,000</u>	<u>2,947,713</u>

2: KEY TERMS AND DEFINITIONS - NATURE

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

3: REPORT ON MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024/25 year is \$10,000 or 10% whichever is greater.

Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
REVENUE				
Grants, Subsidies and Contributions The Direct Grant received each year from Main Roads WA was higher than expected due to additional funding being received by the Regional Road Group for allocation to Shires	(46,412)	-7%		x
Interest Earnings Interest earned on Reserve funds is higher than anticipated. Penalty interest on overdue rates is also higher than anticipated.	(7,207)	-12%		x
Profit on Asset Disposal Profit and losses on disposal of assets are posted when items of plant and equipment are traded. This is an adjustment for depreciation, and is affected by the timing of changeover of assets.	(13,700)	-100%	x	
Other Revenue Reimbursement of debt collection costs from rate assessments is higher than anticipated due to continuing legal action.	42,296	15%		x
EXPENDITURE				
Employee Costs Employee costs are lower than expected due to staff turnover in both Admin and works, and two new positions not yet filled	177,348	10%	x	
Materials and Contracts External contractors and consultancy costs are lower than budgeted for this time of year. As projects and planned work progresses expense will come more in line with budget.	320,604	22%	x	
Utilities Charges Expenses are lower than the budget estimated for this time of year	19,336	12%	x	
Loss on Asset Disposal Profit and losses on disposal of assets are posted when items of plant and equipment are traded. This is an adjustment for depreciation, and is affected by the timing of changeover of assets.	139,648	2764%		
Other Expenditure Timing for the remittance of ESL is sooner than anticipated when allocating monthly budgets.	(25,093)	-30%	x	

INVESTING ACTIVITIES

SHIRE OF BROOMEHILL-TAMBELLUP**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ended 28 February 2025****3: REPORT ON MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024/25 year is \$10,000 or 10% whichever is greater.

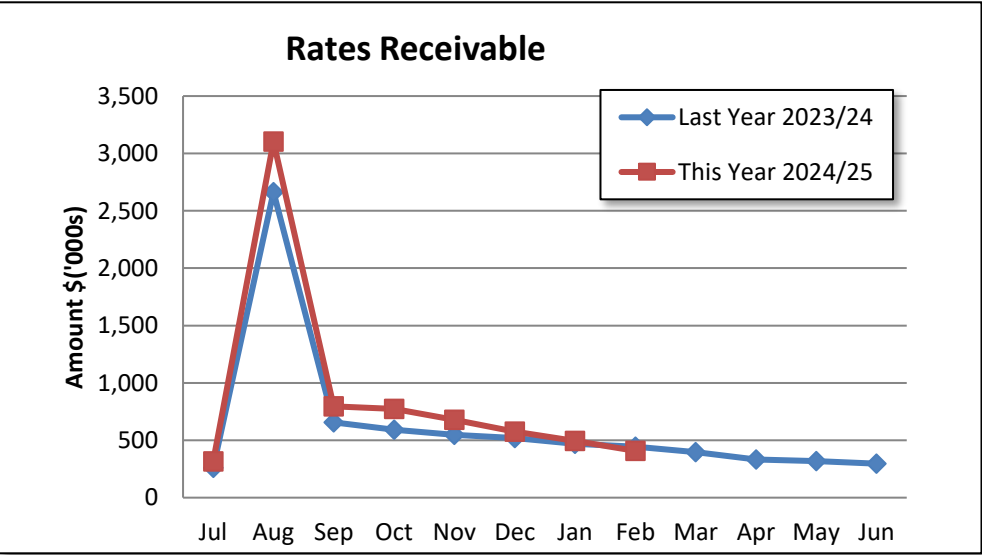
Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
Capital Grants, Subsidies and Contributions	(493,096)	-223%	x	
Progress claims are submitted to Main Roads WA as the projects progress. Final claims for 2023/24 carry over projects are still to be submitted. A draw down from LRCI funds held will be processed as the projects get underway.				
Payments for property, plant and equipment	520,081	278%	x	
A deposit has been paid for the Tambellup Caravan Park cabins and a civil siteworks will commence in February. Plant changeovers will occur in the new year.				
Payments for construction of infrastructure	942,005	98%	x	
The road construction program is underway with reseals scheduled for March/April 2025.				

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

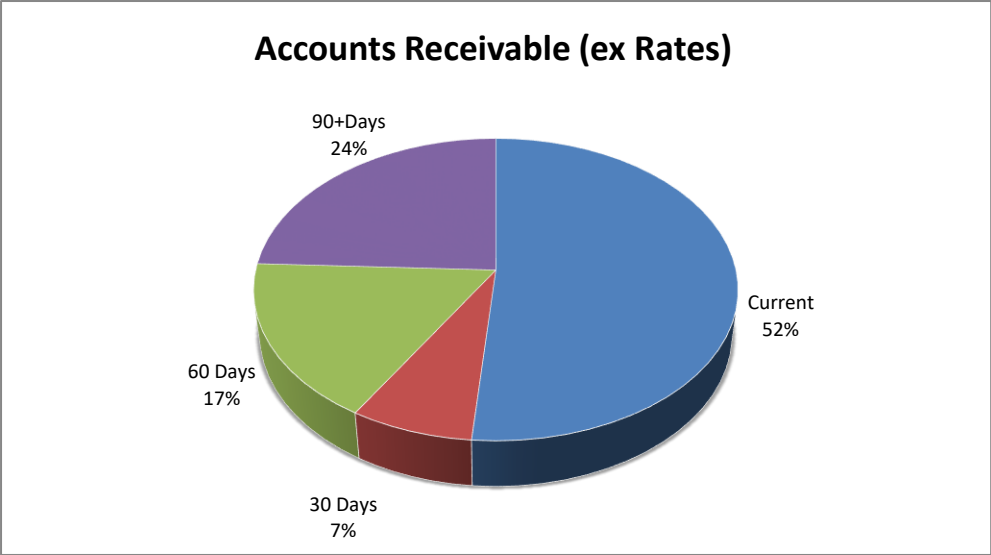
4: RECEIVABLES

Rates & Rubbish	Actual 2024/25	c/fwd 1 July 2024
	\$	\$
Opening Arrears Previous Years	297,715	277,387
Rates & Charges Levied this year	3,282,341	3,127,771
Less Collections to date	(3,084,314)	(3,107,444)
Equals Current Outstanding	495,742	297,715
Net Rates Collectable	495,742	297,715
% Collected	86.15%	91.26%



Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	18,739	4,683	10,887	15,593
Pensioner Rebates	509			
Emergency Services Levy	13,717			
	32,964	4,683	10,887	15,593
Total Outstanding				64,127

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

5: GRANTS AND CONTRIBUTIONS

	Budget 2024/25	YTD Actual	%
Operating Grants & Contributions			
Governance	9,000	-	0%
General purpose funding	312,200	95,169	30%
Law, Order and Public Safety	93,500	41,449	44%
Health	-	13,539	#DIV/0!
Recreation and culture	22,500	894	4%
Transport	437,000	477,419	109%
Economic services	-	-	
Other property and services	-	-	
	874,200	628,469	72%
Capital Grants & Contributions			
Law, order, public safety	9,300	-	0%
Education and welfare	78,300	4,328	6%
Recreation and culture	43,600	273	1%
Transport	2,070,500	191,044	9%
Economic services	862,000	24,991	3%
Other property and services	-	-	
	3,063,700	220,636	7%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

6: RESERVE ACCOUNTS

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

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

Reserve name

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

7: REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

Rates; general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth.

Activities:

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

HOUSING

Objective:

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

Activities:

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

COMMUNITY AMENITIES

Objective:

To provide services required by the Community.

Activities:

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

7: REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To assist in promoting the Shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control councils works overhead operating accounts.

Activities:

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

GENERAL PURPOSE FUNDING

Rate Revenue

	Resp. Officer	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
03001 Revenue - Rate Income	MFA	3,119,100	3,119,100	3,117,543	99.95%	0	0	0	-
03002 Revenue - Rates Ex Gratia	MFA	94,000	94,000	94,166	100.18%	0	0	0	-
03005 Discount - Rates	MFA	(125,000)	(125,000)	(123,576)	98.86%	0	0	0	-
03011 Revenue - Admin Fee - Instalments	MFA	1,500	1,500	1,500	100.00%	0	0	0	-
03012 Revenue - Rates Penalty Interest	MFA	18,000	12,000	(2,440)	-13.56%	0	0	0	-
03013 Revenue - Instalment Interest	MFA	3,500	3,500	3,272	93.49%	0	0	0	-
03014 Revenue - Interest on Deferred Rates	MFA	500	328	0	0.00%	0	0	0	-
03016 Revenue - Rate Enquiries	MFA	4,500	3,000	3,830	85.10%	0	0	0	-
03030 Revenue - Reimbursements	MFA	70,000	46,664	56,861	81.23%	0	0	0	-
03111 Expense - Rates Written Off	MFA	(10,000)	(10,000)	(22,897)	228.97%	0	0	0	-
03110 Expense - Rates General	MFA	0	0	0	-	(309,100)	(190,228)	(204,032)	66.01%
		3,176,100	3,145,092	3,128,258	98.49%	(309,100)	(190,228)	(204,032)	66.01%

General Purpose Funding

03229 Revenue - FAGS General Purpose	MFA	177,200	88,600	37,310	-	0	0	0	-
03230 Revenue - FAGS Local Roads	MFA	135,000	67,500	57,859	-	0	0	0	-
		312,200	156,100	95,169	-	0	0	0	-

Other General Purpose Funding

03239 Revenue - Other General Purpose	MFA	1,500	1,000	1,178	78.51%	0	0	0	-
03240 Revenue - Other General Purpose No GST	MFA	102,500	51,250	61,170	59.68%	0	0	0	-
03340 Expense - Other General Purpose Funding	MFA	0	0	0	-	(119,200)	(79,456)	(68,273)	57.28%
		104,000	52,250	62,348	59.95%	(119,200)	(79,456)	(68,273)	57.28%

TOTAL GENERAL PURPOSE FUNDING

		3,592,300	3,353,442	3,285,776	91.47%	(428,300)	(269,684)	(272,306)	63.58%
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GOVERNANCE

Members of Council

04001 Revenue - Members of Council	MFA	0	0	0	#DIV/0!	0	0	0	-
04101 Expense - Members of Council	MFA	0	0	0	-	(513,600)	(340,696)	(276,939)	53.92%
04102 Expense - Elections	CEO	0	0	0	-	0	0	0	#DIV/0!
04103 Expense - Tambellup Admin Building & Chambers	MOW	0	0	0	-	(88,700)	(40,616)	(42,484)	47.90%
04104 Expense - Audit	MFA	0	0	0	-	(50,000)	(33,332)	(175)	0.35%
04106 Expense - Broomehill Admin Building & Chambers	MOW	0	0	0	-	(30,100)	(20,548)	(32,364)	107.52%
		0	0	0	#DIV/0!	(682,400)	(435,192)	(351,962)	51.58%

Administration General

04201 Revenue - Administration General	MFA	0	0	53	#DIV/0!	0	0	0	-
04202 Revenue - Other Admin General	MFA	6,000	4,000	22,293	371.55%	0	0	0	-
04301 Expense - Administration General	MFA	0	0	0	-	(1,575,200)	(1,088,702)	(881,325)	55.95%
04330 Expense - Asset Depreciation	MFA	0	0	0	-	(52,700)	(35,120)	(36,611)	69.47%
04302 Expense - Administration Allocation	MFA	0	0	0	-	1,627,900	1,085,264	917,936	56.39%
		6,000	4,000	22,346	372.44%	0	(38,558)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Budget 2024/25	REVENUE YTD Budget	YTD Actual	%	Budget 2024/25	EXPENSE YTD Budget	YTD Actual	%
Amalgamation										
04105	Expense - Amalgamation	CEO	0	0	0	-	(30,000)	(10,000)	0	0.00%
			0	0	0	-	(30,000)	(10,000)	0	0.00%
Other Governance										
04119	Revenue - Broomehill Archive Repository	CEO	9,000	0	0	0.00%	0	0	0	-
04125	Expense - VROC	CEO	0	0	0	-	(25,000)	(24,999)	(600)	2.40%
04126	Expense - Strategic Resource Plan	MFA	0	0	0	-	(20,000)	(19,998)	0	0.00%
04130	Expense - Corporate Business Plan	SSPO	0	0	0	-	(5,000)	(3,328)	(3,875)	77.50%
04131	Expense - Workforce Plan	SSPO	0	0	0	-	(25,000)	(24,999)	(6,072)	24.29%
04132	Expense - Broomehill Archive Repository	MOW	0	0	0	-	(11,500)	(8,316)	(5,802)	50.45%
			9,000	0	0	0.00%	(86,500)	(81,640)	(25,664)	29.67%
TOTAL GOVERNANCE			15,000	4,000	22,346	148.97%	(798,900)	(565,390)	(377,625.75)	47.27%
LAW, ORDER & PUBLIC SAFETY										
Fire Prevention										
05001	Revenue - ESL Grant	MFA	62,800	40,125	41,449	66.00%	0	0	0	-
05020	Revenue - ESL Collected	MFA	82,000	82,000	80,307	97.94%	0	0	0	-
05021	Revenue - Other Fire Prevention	MFA	44,100	30,762	6,509	14.76%	0	0	0	-
05022	Revenue - ESL Administration Fees	MFA	4,000	4,000	4,000	100.00%	0	0	0	-
05024	Revenue - ESL Penalty Interest	MFA	1,300	864	(1,267)	-97.47%	0	0	0	-
05026	Revenue - Other Fire Prevention No GST	CEO	2,000	1,332	4,658	232.91%	0	0	0	-
05103	Expense - ESL Grant Clothing & Accessories	CESM	0	0	0	-	(10,000)	(8,330)	(13,624)	136.24%
05105	Expense - ESL Grant Maintenance Equipment	CESM	0	0	0	-	(10,000)	(8,330)	(5,493)	54.93%
05120	Expense - ESL Remitted	MFA	0	0	0	-	(82,000)	(41,000)	(74,073)	90.33%
05121	Expense - Fire Prevention Other	CEO	0	0	0	-	(89,900)	(70,576)	(75,843)	84.36%
05122	Expense - Fire Shed Tambellup	MOW	0	0	0	-	(600)	(564)	(434)	72.37%
05123	Expense - Community Emergency Services Manager	CEO	0	0	0	-	(20,000)	(13,332)	(13,481)	67.41%
05124	Expense - Jam Creek Rd Communications Tower	MOW	0	0	0	-	(800)	(628)	(503)	62.89%
05125	Expense - Fairfield Rd Communications Tower	MOW	0	0	0	-	(2,600)	(1,776)	(1,285)	49.43%
05126	Expense - Fire Shed Broomehill	MOW	0	0	0	-	(6,200)	(4,104)	(3,503)	56.51%
05127	Expense - Bushfire Risk Mitigation Coordinator	CEO	0	0	0	-	(27,300)	(9,100)	0	0.00%
05130	Expense - Asset Depreciation	MFA	0	0	0	-	(44,600)	(29,728)	(30,283)	67.90%
			196,200	159,083	135,656	69.14%	(294,000)	(187,468)	(218,522)	74.33%
Animal Control										
05202	Revenue - Animal Control (No GST)	MFA	3,400	2,264	4,151	122.09%	0	0	0	-
05203	Revenue - Cat Control (No GST)	MFA	500	328	520	104.00%	0	0	0	-
05301	Expense - Animal Control	CEO	0	0	0	-	(99,600)	(67,207)	(63,960)	64.22%
05320	Expense - Asset Depreciation	MFA	0	0	0	-	(600)	(392)	(4,052)	675.28%
			3,900	2,592	4,671	119.77%	(100,200)	(67,599)	(68,012)	67.88%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
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13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Budget 2024/25	REVENUE YTD Budget	YTD Actual	%	Budget 2024/25	EXPENSE YTD Budget	YTD Actual	%
Other Law, Order & Public Safety										
05401	Revenue - Other Law, Order & Public Safety	CEO	0	0	0	#DIV/0!	0	0	0	
05402	Revenue - Vehicle Impounding	CEO	1,000	656	136	13.64%	0	656	0	
05451	Expense - Other Law, Order & Public Safety	MOW	0	0	0	-	0	0	(9)	#DIV/0!
05452	Expense - Volunteer Services Callouts	MOW	0	0	0	-	(1,000)	(656)	(496)	49.63%
05453	Expense - Vehicle Impounding	CEO	0	0	0	-	(500)	(328)	0	0.00%
			1,000	0	136	-	(1,500)	(328)	(505)	33.70%
TOTAL LAW, ORDER & PUBLIC SAFETY			201,100	162,331	140,463	69.85%	(395,700)	(255,395)	(287,039)	72.54%
HEALTH										
Maternal & Infant Health										
07001	Revenue - Health	MFA	2,000	1,000	13,539	676.94%	0	0	13,539	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	0	-	(9,700)	(6,604)	(6,561)	67.64%
07110	Expense - Asset Depreciation	MFA	0	0	0	-	(2,500)	(1,656)	(1,511)	60.45%
			2,000	1,000	13,539	676.94%	(12,200)	(8,260)	5,467	-44.81%
Health Inspection & Admin										
07121	Revenue - Health Inspection (No GST)	MFA	600	392	590	98.33%	0	0	0	-
07130	Expense - Health Inspection	CEO	0	0	0	-	(34,700)	(23,128)	(16,394)	47.25%
			600	392	912	151.97%	(34,700)	(23,128)	(16,072)	46.32%
Preventative Services - Pest Control										
07201	Revenue - Pest Control	MOW	0	0	0	#DIV/0!	0	0	0	-
07301	Expense - Pest Control	MOW	0	0	0	-	(38,300)	(27,677)	(16,208)	42.32%
			0	0	0	#DIV/0!	(38,300)	(27,677)	(16,208)	42.32%
TOTAL HEALTH			2,600	1,392	14,451	555.80%	(85,200)	(59,065)	(26,814)	31.47%
EDUCATION & WELFARE										
Other Education										
08001	Revenue - Education	MFA	300	300	0	0.00%	0	0	0	-
08101	Expense - Education	MFA	0	0	0	-	(4,300)	(4,300)	(4,300)	100.00%
08102	Expense - Broomehill Primary School	CEO	0	0	0	-	(1,000)	(1,000)	(40)	4.00%
08103	Expense - Tambellup Primary School	CEO	0	0	0	-	(1,300)	(1,300)	0	0.00%
			300	300	0	0.00%	(6,600)	(6,600)	(4,340)	65.76%
Other Welfare										
08201	Revenue - Other Welfare	SSPO	78,300	0	4,328	5.53%	0	0	0	-
08301	Expense - Other Welfare	CEO	0	0	0	-	(2,600)	(1,728)	(309)	11.89%
08303	Expense - Youth Services	SSPO	0	0	0	-	(24,400)	(16,264)	(13,769)	56.43%
08304	Expense - Tambellup Youth Centre	MOW	0	0	0	-	(2,400)	(1,656)	(608)	25.33%
			78,300	0	4,328	5.53%	(29,400)	(19,648)	(14,686)	49.95%
TOTAL EDUCATION & WELFARE			78,600	300	4,328	5.51%	(36,000)	(26,248)	(19,026)	52.85%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

HOUSING

Staff Housing

09106	Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	0	-	(9,700)	(6,892)	(6,439)	66.38%
09107	Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	0	-	(12,100)	(8,484)	(6,836)	56.50%
09108	Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	0	-	(12,900)	(9,092)	(6,390)	49.53%
09109	Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	0	-	(24,100)	(16,544)	(14,558)	60.41%
09110	Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	0	-	(16,200)	(11,448)	(8,579)	52.96%
09120	Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	0	-	(12,100)	(8,276)	(6,391)	52.82%
09300	Expense - Allocation of Housing Costs	MFA	0	0	0	-	87,100	58,064	49,193	56.48%
			0	0	0	0.00%	0	(2,672)	0	#DIV/0!

Other Housing

09002	Revenue - Sandalwood Villas	MFA	52,000	34,664	38,080	73.23%	0	0	0	-
09003	Revenue - Lavieville Lodge	MFA	12,000	7,992	12,267	102.23%	0	0	0	-
09004	Revenue - Other Housing	MFA	99,000	66,000	66,427	67.10%	0	0	0	-
09007	Revenue - Holland Court	MFA	35,000	23,328	21,240	60.69%	0	0	0	-
09125	Expense - Sandalwood Villas	MOW	0	0	0	-	(61,800)	(43,248)	(37,980)	61.46%
09126	Expense - Lavieville Lodge	MOW	0	0	0	-	(41,100)	(28,112)	(26,654)	64.85%
09128	Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	0	-	(18,900)	(13,120)	(9,710)	51.38%
09129	Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(11,776)	(8,850)	51.75%
09131	Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(11,776)	(8,810)	51.52%
09132	Expense - Holland Court	MOW	0	0	0	-	(28,000)	(19,648)	(15,012)	53.62%
			198,000	131,984	138,014	69.70%	(184,000)	(127,680)	(107,017)	58.16%

TOTAL HOUSING

			198,000	131,984	138,014	69.70%	(184,000)	(130,352)	(107,017)	58.16%
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COMMUNITY AMENITIES

Household Refuse

10001	Revenue - Household Refuse	MFA	64,000	64,000	63,960	99.94%	0	0	0	-
10002	Revenue - Commercial Refuse	MFA	8,700	8,700	8,660	99.54%	0	0	0	-
10003	Revenue - Tip Site Charges	MFA	1,000	830	377	37.73%	0	0	0	-
10005	Revenue - Other Refuse Collection	MFA	500	415	327	65.45%	0	0	0	-
10076	Expense - Household Refuse	MOW	0	0	0	-	(77,500)	(51,664)	(43,391)	55.99%
10078	Expense - Tambellup Tip	MOW	0	0	0	-	(10,000)	(8,655)	(7,020)	70.20%
10079	Expense - Other Refuse Collection	MOW	0	0	0	-	(19,500)	(12,984)	(16,850)	86.41%
10080	Expense - Broomehill Tip	MOW	0	0	0	-	(15,000)	(11,650)	(24,598)	163.99%
10081	Expense - Transfer Station Tambellup	MOW	0	0	0	-	(82,100)	(54,720)	(44,729)	54.48%
10082	Expense - Transfer Station Broomehill	MOW	0	0	0	-	(82,100)	(54,720)	(44,686)	54.43%
10090	Expense - Asset Depreciation	MFA	0	0	0	-	(4,000)	(2,656)	(2,593)	64.83%
			74,200	73,945	73,325	98.82%	(290,200)	(197,049)	(183,867)	63.36%

Protection Of Environment

10153	Revenue - Protection of the Environment	MOW	4,500	4,500	273	6.06%	0	0	0	-
10226	Expense - Natural Resource Management	CEO	0	0	0	-	(20,000)	0	(20,000)	100.00%
10228	Expense - Drummuster	MOW	0	0	0	-	(4,500)	(4,500)	(53)	1.17%
			4,500	4,500	273	6.06%	(24,500)	(4,500)	(20,053)	81.85%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

			REVENUE				EXPENSE			
		Resp. Officer	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
8: OPERATING REVENUE AND EXPENDITURE										
Town Planning & Regional Development										
10301	Revenue - Town Planning	CEO	10,000	6,664	4,015	40.15%	0	0	0	-
10376	Expense - Town Planning	CEO	0	0	0	-	(117,500)	(78,312)	(40,959)	34.86%
			10,000	6,664	4,015	40.15%	(117,500)	(78,312)	(40,959)	34.86%
Other Community Amenities										
10451	Revenue - Other Community Amenities	MFA	10,000	6,664	11,068	110.68%	0	0	0	-
10526	Expense - Tambellup Cemetery	MOW	0	0	0	-	(71,700)	(47,768)	(44,708)	62.35%
10527	Expense - Broomehill Cemetery	MOW	0	0	0	-	(40,400)	(26,912)	(26,681)	66.04%
10528	Expense - Pindellup Cemetery	MOW	0	0	0	-	(1,800)	(1,184)	0	0.00%
10550	Expense - Asset Depreciation	MFA	0	0	0	-	(2,100)	(1,392)	(1,643)	78.23%
			10,000	6,664	11,068	110.68%	(116,000)	(77,256)	(73,031)	62.96%
Public Conveniences										
10625	Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	0	-	(11,700)	(7,784)	(6,673)	57.03%
10626	Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	0	-	(35,300)	(23,512)	(24,658)	69.85%
10627	Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	0	-	(17,700)	(11,784)	(8,021)	45.32%
10630	Expense - Asset Depreciation	MFA	0	0	0	-	(4,200)	(2,800)	(2,763)	65.78%
			0	0	0	-	(68,900)	(45,880)	(42,114)	61.12%
TOTAL COMMUNITY AMENITIES			98,700	91,773	88,680	89.85%	(617,100)	(402,997)	(360,023)	58.34%
RECREATION & CULTURE										
Public Halls & Civic Centres										
11001	Revenue - Broomehill Hall	MFA	500	498	1,149	229.82%	0	0	0	-
11002	Revenue - Broomehill Recreation Complex	MFA	7,500	4,164	0	0.00%	0	0	0	-
11005	Revenue - Tambellup Hall	MFA	45,600	1,328	1,959	4.30%	0	0	0	-
11007	Revenue - Tambellup Pavilion	MFA	5,000	2,500	0	0.00%	0	0	0	-
11076	Expense - Broomehill Hall	MOW	0	0	0	-	(26,100)	(19,040)	(19,074)	73.08%
11077	Expense - Broomehill Recreation Complex	MOW	0	0	0	-	(35,100)	(24,708)	(21,958)	62.56%
11078	Expense - Broomehill RSL Hall	MOW	0	0	0	-	(5,100)	(3,624)	(4,375)	85.77%
11080	Expense - Tambellup Hall	MOW	0	0	0	-	(32,600)	(25,700)	(28,873)	88.57%
11081	Expense - Tambellup RSL Hall	MOW	0	0	0	-	(1,800)	(1,356)	(1,052)	58.45%
11082	Expense - Former Tambellup Bowling Club	MOW	0	0	0	-	(50,600)	(33,760)	(57,495)	113.63%
11241	Expense - Tambellup Pavilion	MOW	0	0	0	-	(93,400)	(77,848)	(100,267)	107.35%
11190	Expense - Asset Depreciation	MFA	0	0	0	-	(139,600)	(93,064)	(96,632)	69.22%
			58,600	8,490	3,108	5.30%	(384,300)	(279,100)	(329,726)	85.80%
Other Recreation & Sport										
11151	Revenue - Other Recreation & Sport	MFA	20,000	13,328	894	4.47%	0	0	0	-
11223	Expense - Community Grants Program	MFA	0	0	0	-	(35,000)	(29,165)	0	0.00%
11224	Expense - Other Parks, Gardens & Reserves	MOW	0	0	0	-	(42,600)	(28,392)	(31,359)	73.61%
11225	Expense - Parks, Gardens & Reserves	MOW	0	0	0	-	(901,900)	(601,572)	(468,204)	51.91%
11248	Expense - Water Supplies	MOW	0	0	0	-	(42,500)	(28,304)	(34,888)	82.09%
11270	Expense - Asset Depreciation	MFA	0	0	0	-	(113,500)	(75,656)	(77,028)	67.87%
			20,000	13,328	894	4.47%	(1,135,500)	(763,089)	(611,479)	53.85%

SHIRE OF BROOMEHILL-TAMBELLUP
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13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp.	Budget	REVENUE			Budget	EXPENSE		
		Officer	2024/25	YTD Budget	YTD Actual	%	2024/25	YTD Budget	YTD Actual	%
Libraries										
11301	Revenue - Broomehill Library	MFA	100	64	0	0.00%	0	0	0	-
11302	Revenue - Tambellup Library & CRC	MFA	0	0	0	-	0	0	0	-
11376	Expense - Broomehill Library	MFA	0	0	0	-	(87,400)	(58,276)	(49,932)	57.13%
11377	Expense - Tambellup Library & CRC	MFA	0	0	0	-	(76,100)	(51,548)	(53,842)	70.75%
11390	Expense - Asset Depreciation	MFA	0	0	0	-	(10,500)	(7,000)	(7,007)	66.73%
			100	64	0	0.00%	(174,000)	(116,824)	(110,781)	63.67%
Other Culture										
11451	Revenue - Other Culture	SSPO	0	0	0	-	0	0	0	-
11526	Expense - Broomehill Museum	MOW	0	0	0	-	(16,400)	(11,256)	(15,462)	94.28%
11527	Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	0	-	(24,200)	(16,404)	(3,259)	13.47%
11528	Expense - Heritage Trail	SSPO	0	0	0	-	(20,000)	(13,328)	0	0.00%
11529	Expense - Toolbrunup School	MOW	0	0	0	-	(800)	(692)	(498)	62.26%
11531	Expense - Other Culture	SSPO	0	0	0	-	0	0	0	#DIV/0!
11550	Expense - Asset Depreciation	MFA	0	0	0	-	(7,800)	(5,200)	(5,176)	66.36%
			0	0	0	0.00%	(69,200)	(46,880)	(24,395)	35.25%
TOTAL RECREATION & CULTURE			78,700	21,882	4,002	5.08%	(1,763,000)	(1,205,893)	(1,076,380)	61.05%
TRANSPORT										
Road Construction										
12001	Revenue - Grants Roads to Recovery	MOW	711,300	0	0	0.00%	0	0	0	-
12004	Revenue - Grants Regional Road Group	MOW	592,000	437,000	188,800	31.89%	0	0	0	-
12007	Revenue - Local Roads & Community Infrastructure Program	MOW	767,200	255,732	2,244	0.29%	0	0	0	-
			2,070,500	692,732	191,044	9.23%	0	0	0	-
Streets, Roads, Bridges & Depot Maintenance										
12156	Revenue - Grants Other	MFA	0	0	0	#DIV/0!	0	0	0	-
12157	Revenue - Other Road Maintenance	CEO	233,000	233,000	235,000	100.86%	0	0	0	-
12159	Revenue - Direct Grant	MFA	204,000	204,000	242,419	118.83%	0	0	0	-
12160	Revenue - Profit on Sale of Assets	MFA	13,700	13,700	0	0.00%	0	0	0	-
12162	Revenue - Other Road Maintenance (No GST)	MFA	6,000	4,000	4,140	69.00%	0	0	0	-
12226	Expense - Road Maintenance	MOW	0	0	0	-	(1,119,500)	(750,312)	(659,527)	58.91%
12228	Expense - RAMM Road Inventory	MFA	0	0	0	-	(50,000)	(49,998)	(68,220)	136.44%
12250	Expense - Maintenance Other	MFA	0	0	0	-	(212,700)	(182,864)	(55,539)	26.11%
12251	Expense - Street Lighting	MFA	0	0	0	-	(35,000)	(23,328)	(18,554)	53.01%
12252	Expense - Tambellup Depot Maintenance	MOW	0	0	0	-	(56,800)	(38,784)	(56,296)	99.11%
12255	Expense - Broomehill Depot Maintenance	MOW	0	0	0	-	(17,800)	(12,376)	(11,837)	66.50%
12258	Expense - Asset Depreciation	MFA	0	0	0	-	(1,619,500)	(1,079,656)	(1,131,393)	69.86%
12259	Expense - Staff Housing Allocation	MFA	0	0	0	-	(38,000)	(25,328)	(21,854)	0.00%
12260	Expense - Gravel Pit Rehabilitation	MOW	0	0	0	-	(3,000)	(1,992)	(1,451)	48.35%
			456,700	454,700	481,559	105.44%	(3,152,300)	(2,164,638)	(2,024,671)	64.23%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	Budget 2024/25	REVENUE YTD Budget	YTD Actual	%	Budget 2024/25	EXPENSE YTD Budget	YTD Actual	%
Traffic Control										
12451	Revenue - Licensing	MFA	16,300	10,864	7,750	47.55%	0	0	0	-
12526	Expense - Licensing	MFA	0	0	0	-	(228,300)	(152,192)	(128,574)	56.32%
			16,300	10,864	7,750	47.55%	(228,300)	(152,192)	(128,574)	56.32%
TOTAL TRANSPORT			2,543,500	1,158,296	680,353	26.75%	(3,380,600)	(2,316,830)	(2,153,244)	63.69%
ECONOMIC SERVICES										
Rural Services										
13076	Expense - Rural Services	MOW	0	0	0	-	(7,200)	(4,784)	(3,821)	53.07%
13078	Expense - Vermin & Pest Control	MOW	0	0	0	-	(500)	(328)	(243)	48.58%
			0	0	0	-	(7,700)	(5,112)	(4,064)	52.78%
Tourism & Area Promotion										
13151	Revenue - Broomehill Caravan Park	MFA	106,000	77,664	48,845	46.08%	0	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	328	15	2.90%	0	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	841,000	0	24,991	2.97%	0	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	0	-	(141,200)	(94,504)	(82,909)	58.72%
13229	Expense - Great Southern Treasures	CEO	0	0	0	-	(16,000)	(15,000)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	0	-	(101,900)	(67,928)	(58,500)	57.41%
13233	Expense - Tambellup Caravan Park	CEO	0	0	0	-	(20,000)	(13,328)	(218)	1.09%
13250	Expense - Asset Depreciation	MFA	0	0	0	-	(14,900)	(9,928)	(10,331)	69.34%
			947,500	77,992	73,851	7.79%	(294,000)	(200,688)	(164,958)	56.11%
Building Control										
13301	Revenue - Building Services	MFA	4,000	2,664	1,346	33.64%	0	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	200	128	0	0.00%	0	0	0	-
13303	Revenue - Building Services Levy	MFA	2,000	1,328	831	41.55%	0	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	64	32	31.85%	0	0	0	-
13376	Expense - Building Services	CEO	0	0	0	-	(48,500)	(32,328)	(20,856)	43.00%
13377	Expense - Construction Training Fund Levy	MFA	0	0	0	-	(200)	(128)	(52)	25.88%
13378	Expense - Building Services Levy	MFA	0	0	0	-	(2,000)	(1,328)	(202)	10.09%
			6,300	4,184	2,209	35.06%	(50,700)	(33,784)	(21,110)	41.64%
Other Economic Services										
13451	Revenue - Other Economic Services	MFA	73,800	49,192	33,976	46.04%	0	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	0	-	(91,500)	(60,980)	(53,337)	58.29%
13528	Expense - Railway Building	MOW	0	0	0	-	(9,900)	(6,600)	(3,846)	38.85%
13529	Expense - Community Bank	MOW	0	0	0	-	(8,800)	(6,960)	(6,624)	75.27%
13550	Expense - Asset Depreciation	MFA	0	0	0	-	(9,000)	(5,984)	(5,996)	66.62%
			73,800	49,192	33,976	46.04%	(119,200)	(80,524)	(69,803)	58.56%
TOTAL ECONOMIC SERVICES			1,027,600	131,368	110,036	10.71%	(471,600)	(320,108)	(259,936)	55.12%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

13.1.1 Monthly Financial Report February 2025

8: OPERATING REVENUE AND EXPENDITURE

OTHER PROPERTY & SERVICES

Private Works

14001	Revenue - Private Works	MFA	6,000	4,000	13,091	218.19%	0	0	0	-
14051	Expense - Private Works	MOW	0	0	0	-	(5,900)	(3,920)	(19,079)	323.37%
			6,000	4,000	13,091	218.19%	(5,900)	(3,920)	(19,079)	323.37%

Public Works Overheads

14101	Revenue - Public Works Overheads No GST	MFA	0	0	0	#DIV/0!	0	0	0	-
14151	Expense - Public Works Overhead	MOW	0	0	0	-	(894,500)	(614,324)	(584,691)	65.37%
14152	Expense - Unallocated Wages	MOW	0	0	0	-	0	0	0	#DIV/0!
14153	Expense - Occ Health & Safety	MOW	0	0	0	-	(60,700)	(40,448)	(40,355)	66.48%
14154	Expense - Works Training	MOW	0	0	0	-	(31,000)	(20,648)	(16,921)	54.58%
14200	Expense - PWO Allocated	MFA	0	0	0	-	986,200	657,464	571,836	57.98%
			0	0	0	#DIV/0!	0	(17,956)	(70,132)	0.00%

Plant Operation Costs

14250	Revenue - Plant Operation	MFA	35,000	23,328	20,702	59.15%	0	0	0	-
14251	Expense - Plant Operation	MOW	0	0	0	-	(591,300)	(409,848)	(327,130)	55.32%
14300	Expense - Plant Operation Allocated	MFA	0	0	0	-	591,300	394,200	266,546	45.08%
14301	Expense - Plant Depreciation Recovered	MFA	0	0	0	-	0	0	105,698	-
			35,000	23,328	20,702	59.15%	0	(15,648)	45,114	-

Salaries & Wages

14551	Expense - Gross Wages & Salaries	CEO	0	0	0	-	(2,490,400)	(1,660,264)	(1,463,854)	58.78%
14600	Expense - Wages & Salaries Allocated	CEO	0	0	0	-	2,490,400	1,660,264	1,463,854	58.78%
			0	0	0	-	0	0	0	-

Unclassified

14706	Revenue - Unclassified	MFA	10,000	6,664	15,900	0.00%	0	0	0	#DIV/0!
14753	Expense - Unclassified	CEO	0	0	0	-	(43,000)	(28,664)	(4,415)	10.27%
14754	Expense - Doubtful Debts Expense	CEO	0	0	0	-	0	0	0	#DIV/0!
14755	Expense - Asset Depreciation	CEO	0	0	0	-	0	0	(499)	#DIV/0!
14756	Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	0	-	(5,000)	(3,328)	(4,800)	96.00%
14759	Expense - 50 Norrish Street, Tambellup	MOW	0	0	0	-	(100)	(64)	(1,077)	1077.10%
			10,000	6,664	15,900	0.00%	(48,100)	(32,056)	(10,791)	22.43%

Workers Compensation

14800	Revenue - Workers Compensation	MFA	70,000	46,664	62,340	89.06%			0	-
14851	Expense - Workers Compensation	MFA			0	-	(70,000)	(46,664)	(72,056)	102.94%
			70,000	46,664	62,340	89.06%	(70,000)	(46,664)	(72,056)	102.94%

TOTAL OTHER PROPERTY & SERVICES

TOTAL OPERATING REVENUE / (EXPENSE)

			121,000	80,656	112,033	92.59%	(124,000)	(116,244)	(126,944)	102.37%
			7,957,100	5,137,424	4,600,481	57.82%	(8,284,400)	(5,668,206)	(5,066,355)	61.16%

9: CAPITAL REVENUE AND EXPENDITURE

GOVERNANCE											
CAP189	Tamb Admin Building - external paint	MOW	BS	0	0	0	-	(30,000)		0	0.00%
Plant Replacement											
04353	Ford Everest Wagon - BHT150	MOW	P&E	45,000	120,000	0	0.00%	(65,000)	0	0	0.00%
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	120,000	0	0.00%	(55,000)	0	0	0.00%
Total				85,000	240,000	0	0.00%	(150,000)	0	0	0.00%
LAW, ORDER & PUBLIC SAFETY											
CAP187	Fast Fill Fire Unit - fire brigades (LGGS funding rec'd)	CEO	P&E	0	0	0	-	(9,300)	0	0	0.00%
Total				0	0	0	-	(9,300)	0	0	0.00%
EDUCATION & WELFARE											
LR301	Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	0	0	-	(110,000)	(36,666)	(5,978)	5.43%
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	0	0	-	(20,000)	(6,666)	0	0.00%
Total				0	0	0	-	(130,000)	(43,332)	(5,978)	4.60%
COMMUNITY AMENITIES											
CAP177	Tambellup Cemetery - seating, bollards, parking	MOW	I-O	0	0	0	-	(9,000)	(9,000)	0	0.00%
Total				0	0	0	-	(9,000)	(9,000)	0	0.00%
RECREATION & CULTURE											
CAP179	Broomehill Hall - improve accoustics	MOW	BS	0	0	0	-	(10,000)	(9,999)	(9,255)	92.55%
LR401	Tambellup Hall - roof	MOW	BS	0	0	0	-	(45,000)	(45,000)	(273)	0.61%
CAP190	Tambellup Hall - external paint	MOW	BS	0	0	0	-	(50,000)	(49,998)	0	0.00%
CAP191	Tambellup Lesser Hall - create storeroom for records	MOW	BS	0	0	0	-	(20,000)	(19,998)	(9,399)	47.00%
CAP192	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	0	-	(50,000)	(41,665)	(26,400)	52.80%
CAP193	Broomehill Rec Complex - Bowling Green resurfacing	MOW	I-P	0	0	0	-	(135,000)	(112,500)	(121,807)	90.23%
CAP194	Tambellup CRC - subfloor and floor repairs	MOW	BS	0	0	0	-	(40,000)	(33,330)	(617)	1.54%
CAP181	Diprose Park - replace exercise equipment	MOW	I-P	0	0	0	-	(20,000)	(13,332)	0	0.00%
CAP195	Gordon River facilities	MOW	I-P	0	0	0	-	(160,000)	(133,330)	0	0.00%
Total				0	0	0	-	(530,000)	(459,152)	(167,750)	31.65%
TRANSPORT											
CAP170	Tambellup Depot workshop - oil store	MOW	BS	0	0	0	-	(25,000)		0	0.00%
Plant Replacement											
12300	Plant trailer with electric brakes, winch	MOW	P&E	0	0	0	#DIV/0!	(10,000)	0	0	0.00%
12300	Graderoll towed rubber tyred roller	MOW	P&E	0	0	0	#DIV/0!	(71,000)	(71,000)	(70,815)	99.74%
12300	Kenworth truck - BHT0	MOW	P&E	100,000	0	0	0.00%	(340,000)	0	0	0.00%
12300	Isuzu FRR600 truck - BH000	MOW	P&E	63,000	0	0	-	(185,000)	0	0	0.00%
12300	Isuzu FRR500 truck - BH00	MOW	P&E	25,000	0	0	-	(85,000)	0	0	0.00%
12300	Ford Ranger Wildtrak with canopy - BHT152 (MOW)	MOW	P&E	48,000	0	0	0.00%	(58,000)	0	0	0.00%
12300	Ford Ranger Wildtrak - BHT153 (WS)	MOW	P&E	45,000	45,000	43,636	96.97%	(55,000)	(55,000)	(54,835)	99.70%
12300	Ford Ranger dual cab - BHT157	MOW	P&E	35,000	0	0	0.00%	(50,000)	0	0	0.00%
12300	Ford Ranger dual cab - BHT158	MOW	P&E	35,000	0	0	0.00%	(50,000)	0	0	0.00%
12300	Ford Ranger dual cab - BHT159	MOW	P&E	35,000	0	0	0.00%	(50,000)	0	0	0.00%

9: CAPITAL REVENUE AND EXPENDITURE

				REVENUE				EXPENSE			
				Budget	YTD	YTD	%	Budget	YTD	YTD	%
				2024/25	Budget	Actual		2024/25	Budget	Actual	
				Office	Class						
				r							
9: CAPITAL REVENUE AND EXPENDITURE											
Townscape											
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	0	0	-	(75,000)	(75,000)	(51,210)	68.28%
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	0	-	(400,000)	(133,332)	0	0.00%
Road Construction - Regional Road Group											
RG66	Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0	-	(41,000)	(41,000)	(34,660)	84.54%
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0	-	(77,600)	(77,600)	(76,325)	98.36%
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	0	-	(219,000)	(182,490)	(967)	0.44%
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	0	-	(65,000)	(54,165)	(32,480)	49.97%
RG71	Tambellup West Road - reseal	MOW	I-R	0	0	0	-	(183,000)	(152,490)	(163,277)	89.22%
RG72	Warrenup Road - stabilise and seal	MOW	I-R	0	0	0	-	(525,000)	(174,996)	(131,919)	25.13%
Road Construction - Roads to Recovery											
RR33	North Terrace - asphalt overlay	MOW	I-R	0	0	0	-	(74,000)	(61,655)	(67,027)	90.58%
RR34	Taylor Street - asphalt overlay	MOW	I-R	0	0	0	-	(115,300)	(96,070)	(101,211)	87.78%
RR35	Nymbup Road - gravel sheet	MOW	I-R	0	0	0	-	(85,000)	(70,835)	(67,746)	79.70%
RR36	Pallinup Road - construct & seal	MOW	I-R	0	0	0	-	(385,000)	(320,825)	(33,168)	8.62%
RR37	Crosby Road - gravel sheet	MOW	I-R	0	0	0	-	(52,000)	(51,999)	(26,616)	51.19%
	Add back Job Depreciation		I-R	0	0	0	-	89,200	0	12,635	14.16%
Total				386,000	45,000	43,636	-	(3,186,700)	(1,618,457)	(899,623)	28.23%
ECONOMIC SERVICES											
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	0	-	(20,000)	(20,000)	0	0.00%
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	0	-	(10,000)	(9,996)	0	0.00%
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	0	-	(1,099,000)	(366,332)	(36,070)	3.28%
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	0	-	(150,000)	(50,000)	(28,441)	18.96%
CAP196	India Street Dam - fencing	MOW	I-W	0	0	0	-	(20,000)	(19,998)	0	0.00%
CAP197	Water tanks (3) - Bhill & Tamb depots mains connections	MOW	I-W	0	0	0	-	(19,000)	(18,996)	(15,314)	80.60%
Total				0	0	0	-	(1,318,000)	(466,326)	(79,826)	6.06%
TOTAL				471,000	285,000	43,636	-	(5,333,000)	(2,615,263)	(1,153,177)	21.62%
BUILDINGS - NON SPECIALISED				BNS	0	0	0	0	0	0	#DIV/0!
BUILDINGS - SPECIALISED				BS	0	0	0	(1,449,000)	(581,323)	(61,592)	4.25%
PLANT & EQUIPMENT				P&E	471,000	285,000	43,636	(1,083,300)	(126,000)	(125,650)	11.60%
INFRASTRUCTURE - ROADS				I-R	0	0	0	(1,732,700)	(1,284,125)	(722,762)	41.71%
INFRASTRUCTURE - FOOTPATHS				I-F	0	0	0	(75,000)	(75,000)	(51,210)	68.28%
INFRASTRUCTURE - PARKS & OVALS				I-P	0	0	0	(365,000)	(300,827)	(148,207)	40.60%
INFRASTRUCTURE - OTHER				I-O	0	0	0	(589,000)	(208,994)	(28,441)	4.83%
				471,000	285,000	43,636	-	(5,333,000)	(2,615,263)	(1,153,177)	21.62%

9: CAPITAL REVENUE AND EXPENDITURE

		REVENUE				EXPENSE			
	Resp Office r	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
RESERVE TRANSFERS from / (to)									
Leave Reserve	MFA	75,900	0	0	0.00%	(54,000)	(2,000)	(2,135)	3.95%
Plant Replacement Reserve	MFA	623,000	0	0	0.00%	(453,500)	(6,750)	(10,228)	2.26%
Building Reserve	MFA	0	0	0	-	(35,000)	(17,500)	(17,996)	51.42%
Computer Reserve	MFA	0	0	0	-	(7,800)	(1,400)	(1,719)	22.04%
Tambellup Recreation Ground & Pavilion Reserve	MFA	0	0	0	-	(8,500)	(1,750)	(2,098)	24.68%
Broomehill Recreation Complex Reserve	MFA	0	0	0	-	(18,000)	(3,000)	(4,667)	25.93%
Building Maintenance Reserve	MFA	0	0	0	-	(4,000)	(2,000)	(2,214)	55.36%
Sandalwood Villas Reserve	MFA	0	0	0	-	(16,000)	(3,000)	(3,615)	22.59%
Broomehill Synthetic Bowling Green Replacement Reserve	MFA	110,000	0	110,000	#####	(15,000)	(1,500)	(2,973)	19.82%
Refuse Sites Post Closure Management Reserve	MFA	0	0	0	-	(12,300)	(1,150)	(1,529)	12.43%
Lavieville Lodge Reserve	MFA	0	0	0	-	(14,900)	(2,450)	(2,245)	15.07%
Townscape Plan Implementation Reserve	MFA	0	0	0	-	(11,600)	(5,800)	(6,429)	55.42%
Tambellup Bowling Green Replacement Reserve	MFA	0	0	0	-	(9,700)	(1,100)	(1,425)	14.69%
Tourism and Economic Development Reserve	MFA	0	0	0	-	(20,700)	(350)	(893)	4.31%
Energy Efficiency Reserve	MFA	0	0	0	-	(21,500)	(750)	(502)	2.33%
Parks & Playgrounds Reserve	MFA	0	0	0	-	(21,500)	(750)	(502)	2.33%
		808,900	0	110,000	13.60%	(724,000)	(51,250)	(61,170)	8.45%
LOANS									
00122 Loan Repayments	MFA	0	0	0		(113,900)	(25,000)	(82,168)	
		0	0	0		(113,900)	(25,000)	(82,168)	
TOTAL CAPITAL									
		1,279,900	285,000	153,636		(6,170,900)	(2,691,513)	(1,296,516)	