

SHIRE OF BROOMEHILL-TAMBELLUP

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2025

13.6.1 2024-25 Mid Year Budget Review

		Budget v Actual		Note	Predicted Variance (b) - (a)	Estimated Year at End Amount (b)	
		Adopted Budget (a)	Year to Date Actual				
		\$	\$		\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	4.1	3,078,100	3,065,236		(21,000)	3,057,100	▼
Grants, subsidies and contributions	4.2	874,200	628,469		(125,400)	748,800	▼
Fees and charges	4.3	497,700	351,095		18,700	516,400	▲
Interest revenue		125,800	60,735		0	125,800	
Other revenue	4.4	303,900	276,455		39,000	342,900	▲
Profit on asset disposals		13,700	0		0	13,700	
		4,893,400	4,381,991		(88,700)	4,804,700	
Expenditure from operating activities							
Employee costs		(2,765,900)	(1,691,772)		5,000	(2,760,900)	▼
Materials and contracts	4.5	(2,613,800)	(1,424,994)		(114,900)	(2,728,700)	▲
Utility charges		(271,700)	(161,680)		(2,000)	(273,700)	▲
Depreciation		(2,107,300)	(1,468,476)		(5,600)	(2,112,900)	▲
Finance costs		(58,400)	(51,250)		0	(58,400)	
Insurance		(213,900)	(208,443)		0	(213,900)	
Other expenditure		(108,700)	(83,889)		0	(108,700)	
Loss on asset disposals		(144,700)	(5,052)		0	(144,700)	
		(8,284,400)	(5,095,556)		(117,500)	(8,401,900)	
Non-cash amounts excluded from operating activities		2,238,300	1,473,528		5,600	2,243,900	▲
Amount attributable to operating activities		(1,152,700)	759,962		(200,600)	(1,353,300)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	4.6	3,063,700	220,636		(386,300)	2,677,400	▼
Proceeds from disposal of assets		471,000	43,636		0	471,000	
		3,534,700	264,273		(386,300)	3,148,400	
Outflows from investing activities							
Purchase of land and buildings	4.7	(1,449,000)	(61,592)		524,000	(925,000)	▼
Purchase of plant and equipment		(1,083,300)	(125,650)		9,300	(1,074,000)	▼
Purchase and construction of infrastructure-roads	4.8	(1,732,700)	(722,762)		186,000	(1,546,700)	▼
Purchase and construction of infrastructure-other	4.9	(1,068,000)	(243,172)		(363,200)	(1,431,200)	▲
		(5,333,000)	(1,153,177)		356,100	(4,976,900)	
Non-cash amounts excluded from investing activities		0	0		0	0	
Amount attributable to investing activities		(1,798,300)	(888,904)		(30,200)	(1,828,500)	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
Transfers from reserve accounts	4.10	808,900	110,000		263,100	1,072,000	▲
		808,900	110,000		263,100	1,072,000	▲
Cash outflows from financing activities							
Repayment of borrowings		(113,900)	(82,168)		0	(113,900)	
Transfers to reserve accounts		(724,000)	(61,170)		0	(724,000)	
		(837,900)	(143,339)		0	(837,900)	
Amount attributable to financing activities		(29,000)	(33,339)		263,100	234,100	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	4.11	2,980,000	2,947,713		(32,300)	2,947,700	▼
Amount attributable to operating activities		(1,152,700)	759,962		(200,600)	(1,353,300)	▲
Amount attributable to investing activities		(1,798,300)	(888,904)		(30,200)	(1,828,500)	▲
Amount attributable to financing activities		(29,000)	(33,339)		263,100	234,100	▼
Surplus or deficit after imposition of general rates		0	2,785,432		0	0	

1 BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

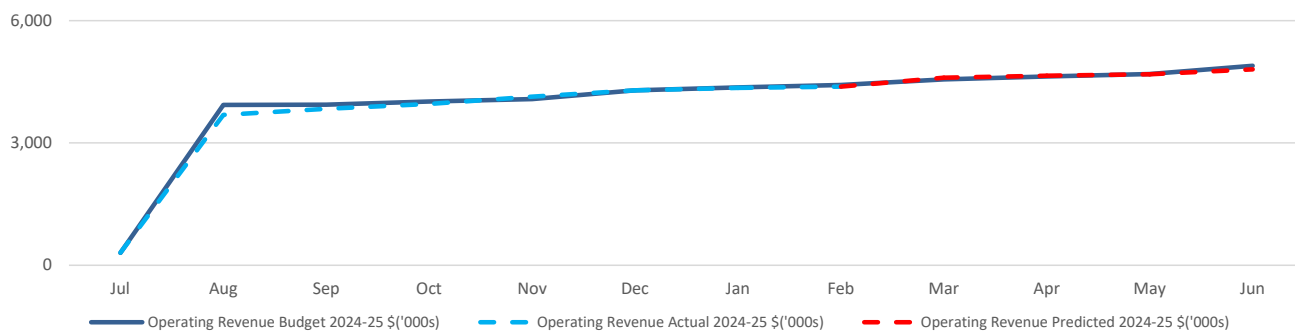
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

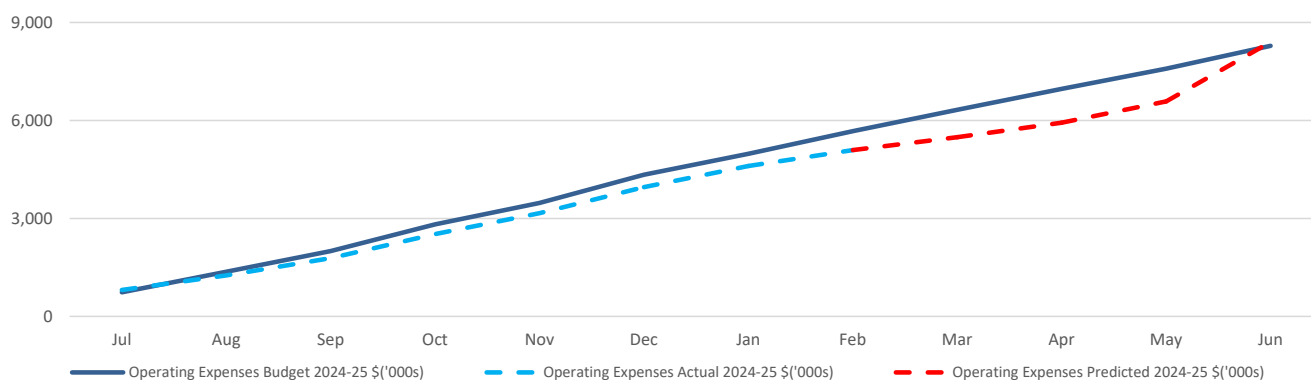
Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

2 SUMMARY GRAPHS - BUDGET REVIEW

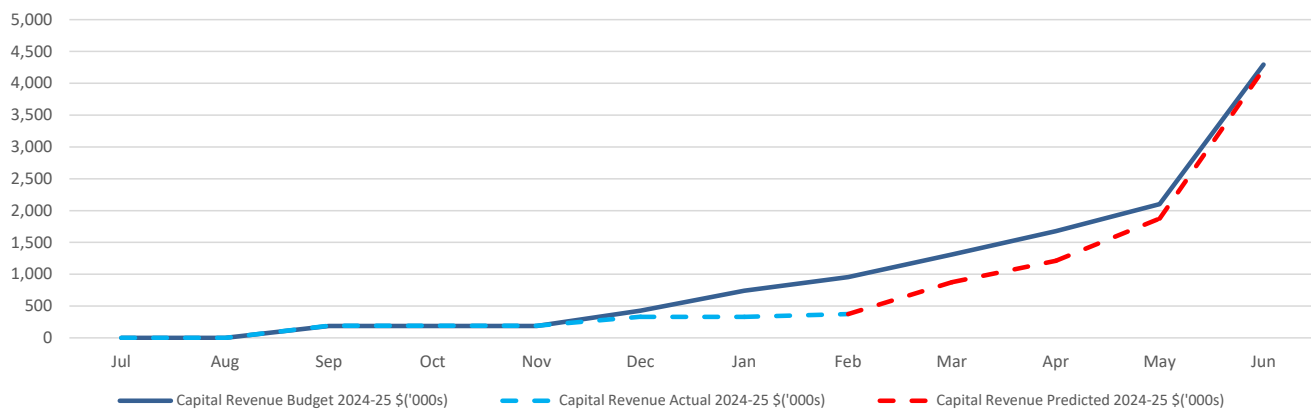
Operating Revenue



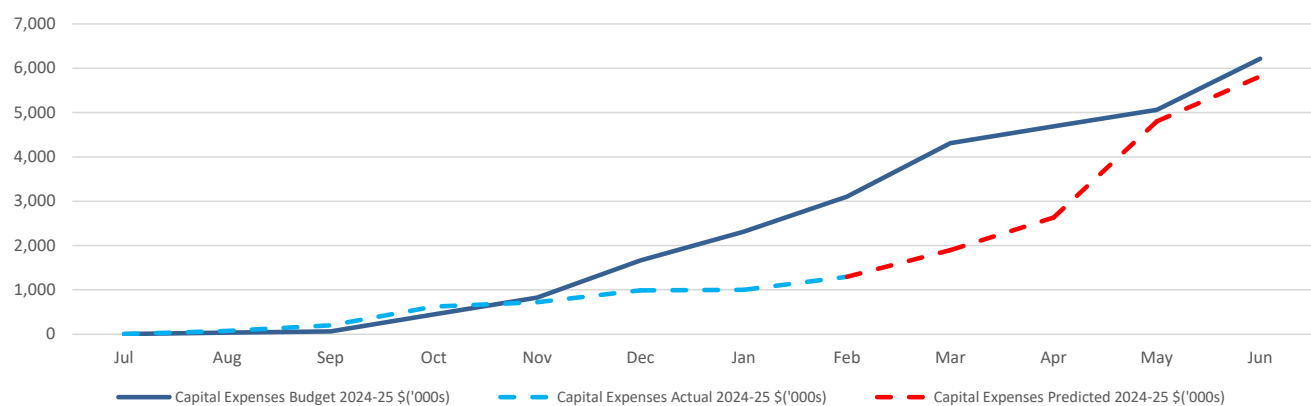
Operating Expenses



Capital Revenue



Capital Expenditure



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

3 NET CURRENT FUNDING POSTION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	5,734,811	5,734,800	5,318,272	2,351,900
Trade and other receivables	642,076	648,800	485,066	487,000
Inventories	35,467	35,500	42,677	42,500
	6,412,354	6,419,100	5,846,015	2,881,400
Less: current liabilities				
Trade and other payables	(454,213)	(454,200)	(163,881)	(392,700)
Contract liabilities	(548,406)	(549,300)	(509,924)	(138,000)
Borrowings	(113,902)	(113,900)	(31,734)	(113,900)
Employee related provisions	(393,522)	(393,500)	(389,333)	(415,000)
Other provisions				
	(1,510,043)	(1,510,900)	(1,094,872)	(1,059,600)
Net current assets	4,902,311	4,908,200	4,751,143	1,821,800
Less: Total adjustments to net current assets	(1,928,185)	(1,928,200)	(1,965,712)	(1,821,800)
Closing funding surplus / (deficit)	2,974,126	2,980,000	2,785,431	0

(b) Non-cash amounts excluded from operating activities

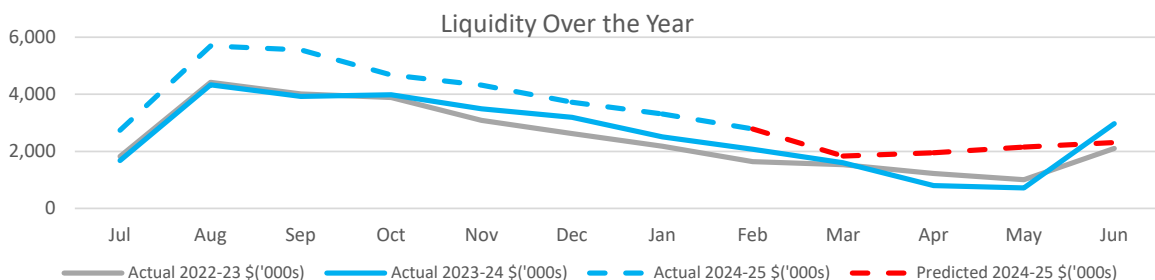
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(77,014)	(13,700)	0	(13,700)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)	0	0	0
Add: Loss on disposal of assets	41,308	144,700	5,052	144,700
Add: Depreciation on assets	2,106,522	2,107,300	1,468,476	2,112,900
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(8,262)			0
Employee benefit provisions	21,109			0
Non-cash amounts excluded from operating activities	2,081,982	2,238,300	1,473,528	2,243,900

(c) Current assets and liabilities excluded from budgeted deficiency

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

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(2,435,609)	(2,435,600)	(2,386,779)	(2,350,700)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	113,902	113,900	31,734	113,900
- Employee benefit provisions	393,522	393,500	389,333	415,000
Total adjustments to net current assets	(1,928,185)	(1,928,200)	(1,965,712)	(1,821,800)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Broomehill-Tambellup classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Broomehill-Tambellup applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Broomehill-Tambellup's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Broomehill-Tambellup's obligation to transfer goods or services to a customer for which the Shire of Broomehill-Tambellup has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Broomehill-Tambellup recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Broomehill-Tambellup's obligations for long-term employee benefits where the Shire of Broomehill-Tambellup does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
4.1 General rates	(21,000) ▼
Decrease in rate revenue following write off of rates for properties sold at auction for non-payment of rates	
4.2 Grants, subsidies and contributions	(125,400) ▼
Decrease in revenue from Financial Assistance Grants provided by the WA Local Government Grants Commission. The final allocation for 23/24 was not known at the time of preparing the budget.	
4.3 Fees and charges	18,700 ▲
Increase in revenue from Private Works and other fees and charges generally.	
4.3 Interest revenue	0
Interest earned on Reserve funds is higher than budgeted as interest rates have increased	
4.4 Other revenue	39,000 ▲
Reimbursement of rates collection fees on-charged to property owners has increased.	
Expenditure from operating activities	
4.5 Materials and contracts	(114,900) ▲
Increased expenditure for ICT expenses following replacement of the server and rack, and installation of additional data cabling.	
Increase in expenditure for purchase of speed indicator signs for the Broomehill and Tambellup townsites, gravel for road maintenance works, solar lighting at the Tambellup Pavilion and mature street trees around Tambellup.	
Inflows from investing activities	
4.6 Capital grants, subsidies and contributions	(386,300) ▼
An application for funding for the Tambellup Caravan Park was unsuccessful. The Roads to Recovery allocation for 2024/25 has been reduced and the spread of funding over the 5 year program increases each year.	
Outflows from investing activities	
4.7 Purchase of land and buildings	524,000 ▼
Reallocation of funding between the Tambellup Caravan Park projects to ensure completion of the headworks/infrastructure prior to the delivery of cabins.	
4.8 Purchase and construction of infrastructure-roads	186,000 ▼
Adjustment to the Roads to Recovery projects as a result of the change to the allocation of funding.	
4.9 Purchase and construction of infrastructure-other	(363,200) ▲
Increase in expenditure from the reallocation of funds for the headworks/infrastructure component of the Tambellup Caravan Park, provision for the Broomehill Recreation Complex Water Security Plan and landscaping of the terracing.	
Cash inflows from financing activities	
4.10 Transfers from reserve accounts	263,100 ▲
Transfer from the Building Reserve for the construction of cabins at the Tambellup Caravan Park, and a transfer from the Broomehill Recreational Complex Reserve for the Water Security Plan	
4.11 Surplus or deficit at the start of the financial year	(32,300) ▼
The surplus carried forward was slightly less than anticipated at the time of preparing the budget.	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2025

13.6.1 2024-25 Mid Year Budget Review

5 BUDGET AMENDMENTS

GL Account Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	
	Budget Adoption	Opening Surplus(Deficit)			0	
SURPLUS	Opening Surplus	Opening Surplus(Deficit)		(32,300)	(32,300)	Surplus c/fwd lower than estimated
	GENERAL PURPOSE FUNDING				(32,300)	
03030.74	Reimbursements	Operating Revenue	20,000		(12,300)	Debt collection charges on-charged to assessments
03111.70	Rates Written Off	Operating Expenses		(21,000)	(33,300)	Rates written off following auction for non-payment of rates
03110.16	Rates General	Operating Expenses		(30,000)	(63,300)	Additional debt collection charges, in relation to conduct for auction
03229.71	FAGS General Purpose	Operating Revenue		(127,400)	(190,700)	Allocation advised by WALGGC, reduction from adjustment from prev years
03230.71	FAGS Local Roads	Operating Revenue		(57,800)	(248,500)	Allocation advised by WALGGC, reduction from adjustment from prev years
	GOVERNANCE				(248,500)	
04101.24	Members of Council - legal advice	Operating Expenses		(45,000)	(293,500)	Legal matter concerning Countryside Homes
04101.53	Members of Council - subscriptions	Operating Expenses		(5,000)	(298,500)	Adjustment for actual costs incurred
04103.17	Tamb Admin Building - professional services	Operating Expenses	30,000		(268,500)	Deferral of design/drafting costs for building extension
04202.74	Administration - reimbursements	Operating Revenue	16,500		(252,000)	Centrelink paid parental leave for employee
04301.05	Administration - training and education	Operating Expenses	5,000		(247,000)	Adjustment for actual costs incurred
04301.19	Administration - advertising and promotions	Operating Expenses		(2,000)	(249,000)	Adjustment for actual costs incurred
04301.26	Administration - ICT expense	Operating Expenses		(20,000)	(269,000)	Server and rack replacement, data cabling and software programs
04301.98	Administration - plant operation costs	Operating Expenses		(20,000)	(289,000)	Admin vehicle operation costs
04126.16	Strategic Resource Plan - contract services	Operating Expenses	20,000		(269,000)	Defer review of Plan to 2025/26
04129.16	Strategic Community Plan - contract services	Operating Expenses		(9,000)	(278,000)	Payment for community survey conducted in 2023/24
04131.16	Workforce Plan - contract services	Operating Expenses	10,000		(268,000)	Plan to be finalised in house
	LAW, ORDER & PUBLIC SAFETY				(268,000)	
05001.72	ESL Grant - non operating	Capital Revenue		(9,300)	(277,300)	DFES funding for fast fill trailer unsuccessful
05021.74	Other Fire Prevention - reimbursements	Operating Revenue	2,500		(274,800)	Revenue on-charged to property owners for firebreak compliance
05026.82	Other Fire Prevention - fines and penalties	Operating Revenue	2,000		(272,800)	Adjustment for actual revenue received
05121.14	Other Fire Prevention - printing and stationery	Operating Expenses		(1,200)	(274,000)	Adjustment for actual costs incurred
05121.16	Other Fire Prevention - contract services	Operating Expenses		(1,000)	(275,000)	Adjustment for actual costs incurred
05121.67	Other Fire Prevention - telephone expense	Operating Expenses		(1,000)	(276,000)	Adjustment for actual costs incurred - SMS notifications
05127.16	Bushfire Risk Mitigation Coordinator - contract services	Operating Expenses	27,300		(248,700)	Position fully funded by DFES
05201.83	Animal Control - fees and charges	Operating Revenue	500		(248,200)	Adjustment for actual costs incurred
05202.82	Dog Control - fines and penalties	Operating Revenue	1,000		(247,200)	Adjustment for actual costs incurred
05301.16	Animal Control - contract services	Operating Expenses		(5,000)	(252,200)	Final payment to Shire of Kojonup from June 2024 for ranger services
05301.67	Animal Control - telephone expense	Operating Expenses		(1,000)	(253,200)	Ranger phone allowance
05403.82	Other Law, Order & Public Safety - fines & penalties	Operating Revenue	500		(252,700)	Adjustment for actual costs incurred
	HEALTH				(252,700)	
07001.71	Maternal & Infant Health - grants - operating	Operating Revenue	19,800		(232,900)	Dept Communities funding - Regional Childcare Workers (Tamb Daycare)
07102.16	Other Maternal & Infant Health - contract services	Operating Expenses		(19,800)	(252,700)	Dept Communities funding - Regional Childcare Workers (Tamb Daycare)
07301.16	Pest Control - contract services	Operating Expenses	5,000		(247,700)	CLAG no longer operational
	COMMUNITY AMENITIES				(247,700)	
10080.01	Broomehill Tip - salaries & wages	Operating Expenses		(6,000)	(253,700)	Adjustment for actual costs incurred

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2025

13.6.1 2024-25 Mid Year Budget Review

5 BUDGET AMENDMENTS

GL Account Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
10080.98	Broomehill Tip - plant operation costs	Operating Expenses		(5,000)	(258,700)	Adjustment for actual costs incurred
10080.99	Broomehill Tip - public works overheads	Operating Expenses		(5,500)	(264,200)	Adjustment for actual costs incurred
RECREATION & CULTURE					(264,200)	
11001.83	Broomehill Hall - fees and charges	Operating Revenue	700		(263,500)	Adjustment for actual revenue received
11080.01	Tambellup Hall - salaries and wages	Operating Expenses		(2,000)	(265,500)	Adjustment for actual costs incurred
11080.99	Tambellup Hall - public works overheads	Operating Expenses		(1,700)	(267,200)	Adjustment for actual costs incurred
11082.01	Former Tamb Bowling Club - salaries and wages	Operating Expenses		(8,800)	(276,000)	Removal of building rubble following demolition
11082.16	Former Tamb Bowling Club - contract services	Operating Expenses	15,000		(261,000)	Reduced cost for demolition of old clubhouse
11082.98	Former Tamb Bowling Club - plant operation costs	Operating Expenses		(2,900)	(263,900)	Removal of building rubble following demolition
11082.99	Former Tamb Bowling Club - public works overheads	Operating Expenses		(8,400)	(272,300)	Removal of building rubble following demolition
11241.15	Tambellup Pavilion - repairs and maintenance	Operating Expenses		(11,000)	(283,300)	Install solar lighting along pathways, limestone bricks to bowling green wall
11223.16	Community Grants Program - contract services	Operating Expenses	35,000		(248,300)	Defer program to commence in 2025/26
11224.16	Other Parks, Gardens & Reserves - contract services	Operating Expenses		(3,000)	(251,300)	Completion of Broomehill West Postie Run geocache trail
11225.01	Parks, Gardens & Reserves - salaries and wages	Operating Expenses	18,800		(232,500)	Adjustment for actual costs incurred
11225.15	Parks, Gardens & Reserves - repairs and maintenance	Operating Expenses		(20,000)	(252,500)	Purchase of mature street trees
11225.98	Parks, Gardens & Reserves - plant operation costs	Operating Expenses	28,300		(224,200)	Adjustment for actual costs incurred
11225.99	Parks, Gardens & Reserves - public works overheads	Operating Expenses	14,100		(210,100)	Adjustment for actual costs incurred
11526.15	Broomehill Museum - repairs and maintenance	Operating Expenses		(3,500)	(213,600)	Paving around display shed
11526.16	Broomehill Museum - contract services	Operating Expenses		(5,000)	(218,600)	Install power/lighting to display shed
11528.16	Heritage Trails - repairs and maintenance	Operating Expenses	7,500		(211,100)	Contribution to Outdoors Great Sthn not required
TRANSPORT					(211,100)	
12001.72	Roads to Recovery - grants non-operating	Capital Revenue		(186,000)	(397,100)	Reduction in allocation for 2024/25
12157.73	Other Road Maintenance - contributions	Operating Revenue	2,000		(395,100)	Recoup of bridge maintenance works from MRWA
12159.71	Direct Grant	Operating Revenue	38,000		(357,100)	Increase in Regional Road Group direct grant
12226.25	Road Maintenance - road materials	Operating Expenses		(45,000)	(402,100)	Purchase of speed signs for Bhill & Tamb, gravel for roadworks
12228.16	RAMM Road Inventory - contract services	Operating Expenses		(20,000)	(422,100)	Data collection for road condition assessments
ECONOMIC SERVICES					(422,100)	
13157.72	Caravan Park Tambellup - grants non-operating	Capital Revenue		(191,000)	(613,100)	REDs grant application unsuccessful
13233.13	Caravan Park Tambellup - minor equipment	Operating Expenses		(10,000)	(623,100)	Increase for fitout of 3 cabins
13529.17	Community Bank - professional services	Operating Expenses		(1,800)	(624,900)	Rental valuation and legal review of lease renewal
OTHER PROPERTY & SERVICES					(624,900)	
14001.83	Private Works - fees and charges	Operating Revenue	12,000		(612,900)	Increase in revenue from private works
14051.01	Private Works - salaries and wages	Operating Expenses		(2,000)	(614,900)	Adjustment for actual costs incurred
14051.16	Private Works - contract services	Operating Expenses		(7,400)	(622,300)	Adjustment for actual costs incurred
14051.98	Private Works - plant operation costs	Operating Expenses		(700)	(623,000)	Adjustment for actual costs incurred
14051.99	Private Works - public works overheads	Operating Expenses		(1,900)	(624,900)	Adjustment for actual costs incurred
14200.99	Public Works Overheads Allocated	Operating Expenses	3,400		(621,500)	Increased allocation to other programs
14249.83	Community Bus Hire - fees and charges	Operating Revenue	2,000		(619,500)	Estimated revenue from hire of community bus
14300.98	Plant Operation Costs Allocated	Operating Expenses	300		(619,200)	Increased allocation to other programs
CAPITAL REVENUE & EXPENDITURE					(619,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2025

13.6.1 2024-25 Mid Year Budget Review

5 BUDGET AMENDMENTS

GL Account Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
CAP187	Fast Fill Fire Unit - fire brigades	Capital Expenses	9,300		(609,900)	Funding application unsuccessful
CAP191	Tambellup Lesser Hall - storeroom for records	Capital Expenses	10,000		(599,900)	Adjustment for actual costs incurred
CAP192	Broomehill Rec Complex - terracing in front of pavilion	Capital Expenses		(30,000)	(629,900)	Increase to ensure landscaping of area complete in 24/25
CAP198	Broomehill Rec Complex - water security plan	Capital Expenses		(45,000)	(674,900)	Funded by transfer from Reserve
LR404	Tambellup Railway Precinct	Capital Expenses	400,000		(274,900)	LRCI and Municipal funds reallocated, project on hold
RR33	North Terrace - asphalt overlay	Capital Expenses	7,000		(267,900)	Reduction in Roads to Recovery funding, adjustment for actual spend
RR34	Taylor Street - asphalt overlay	Capital Expenses	14,300		(253,600)	Reduction in Roads to Recovery funding, adjustment for actual spend
RR35	Nymbup Road - gravel sheet	Capital Expenses	17,300		(236,300)	Reduction in Roads to Recovery funding, adjustment for actual spend
RR36	Pallinup Road - construct and seal	Capital Expenses	147,400		(88,900)	Reduction in Roads to Recovery funding, sealing of road will carry over to 2
LR309	Tambellup Caravan Park - cabins and laundry/cleaners store	Capital Expenses	514,000		425,100	Reallocate to park infrastructure following tender
LR310	Tambellup Caravan Park - park infrastructure	Capital Expenses		(688,200)	(263,100)	Tender awarded for headworks infrastructure
RESERVE TRANSFERS					(263,100)	
15072.90	Transfer from Building Reserve	Capital Revenue	218,100		(45,000)	For Tambellup Caravan Park cabins and laundry/cleaners store
15079.90	Transfer from Broomehill Recreation Complex Reserve	Capital Revenue	45,000		0	Broomehill Complex Water Security Plan
Amended Budget Cash Position as per Council Resolution			1,719,600	(1,719,600)	0	