

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2024

TABLE OF CONTENTS

Statement of Financial Activity

Statement of Financial Position

Note 1 Net Current Funding Position

Note 2 Key Terms and Definitions - Nature or Type

Note 3 Report on Significant Variances

Note 4 Receivables

Note 5 Grants and Contributions

Note 6 Reserve Accounts

Note 7 Reporting Program Classifications

Note 8 Operating Revenue and Expenditure (by Program)

Note 9 Capital Revenue and Expenditure (by Program)

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

	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	2,984,489	(93,611)	(3.1%)	
Grants, Subsidies and Contributions		1,060,500	623,117	661,874	38,757	5.9%	
Fees and Charges		497,700	210,748	192,389	(18,359)	(9.5%)	
Interest Earnings		125,800	10,096	16,191	6,095	37.6%	
Other Revenue		117,600	96,524	100,754	4,230	4.2%	
Profit on Asset Disposal		13,700	0	0	0		
		4,893,400	4,018,585	3,955,697	(62,888)	38.2%	
Expenditure from Operating Activities							
Employee Costs		(2,765,900)	(973,644)	(815,648)	157,996	19.4%	▼
Materials and Contracts		(2,613,800)	(781,592)	(655,526)	126,066	19.2%	▼
Utilities Charges		(271,700)	(90,508)	(54,296)	36,212	66.7%	▼
Depreciation (Non-Current Assets)		(2,107,300)	(702,364)	0	702,364	100.0%	▼
Interest Expenses		(58,400)	(26,078)	(22,572)	3,506	15.5%	
Insurance Expenses		(213,900)	(211,624)	(208,031)	3,593	1.7%	
Other Expenditure		(108,700)	(29,248)	(29,525)	(277)	(0.9%)	
Loss on Asset Disposal		(144,700)	0	0	0		
		(8,284,400)	(2,815,058)	(1,785,597)	1,029,461	57.7%	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,107,300	702,364	0	(702,364)	(100.0%)	▼
(Profit)/Loss on Asset Disposal		131,000	0	0	0		
Amount attributable to operating activities		(1,152,700)	1,905,891	2,170,100	264,209	12.2%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	3,063,700	188,000	188,800	800	0.4%	
Proceeds from Disposal of Assets	9	471,000	0	0	0		
		3,534,700	188,000	188,800	800	0.4%	
Outflows from investing activities							
Payments for property, plant and equipment	9	(2,532,300)	(125,998)	(106,941)	19,057	17.8%	▼
Payments for construction of infrastructure	9	(2,800,700)	(356,067)	(494,512)	(138,445)	(28.0%)	▲
		(5,333,000)	(482,065)	(601,453)	(119,388)	(10.2%)	
Amount attributable to investing activities		(1,798,300)	(294,065)	(412,653)	(118,588)	(9.8%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	808,900	0	0	0		
		808,900	0	0	0		
Outflows from financing activities							
Repayment of Debentures		(113,900)	(25,000)	(25,112)	(112)	(0.4%)	
Transfer to Reserves	6	(724,000)	0	0	0		
		(837,900)	(25,000)	(25,112)	(112)	(0.4%)	
Amount attributable to financing activities		(29,000)	(25,000)	(25,112)	(112)	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,980,000	2,980,000	2,947,713	(32,287)	(1.1%)	
Amount attributable to operating activities		(1,152,700)	1,905,891	2,170,100	264,209	12.2%	▲
Amount attributable to investing activities		(1,798,300)	(294,065)	(412,653)	(118,588)	28.7%	
Amount attributable to financing activities		(29,000)	(25,000)	(25,112)	(112)	0.4%	
Surplus or deficit at the end of the reporting period	1	0	4,566,826	4,680,048	113,222	2.4%	

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 October 2024

	Actual 2024/25	30 June 2024
CURRENT ASSETS		
Cash and cash equivalents	7,384,876	5,734,811
Trade and other receivables	845,443	633,814
Inventories	27,185	33,017
TOTAL CURRENT ASSETS	8,257,503	6,401,641
NON-CURRENT ASSETS		
Trade and other receivables	51,552	51,552
Other financial assets	81,490	81,490
Inventories	162,000	162,000
Property, plant and equipment	19,973,247	19,866,307
Infrastructure	137,523,297	137,028,785
TOTAL NON-CURRENT ASSETS	157,791,586	157,190,134
TOTAL ASSETS	166,049,089	163,591,775
CURRENT LIABILITIES		
Trade and other payables	576,069	469,913
Other liabilities	565,777	548,406
Borrowings	88,791	113,902
Employee related provisions	389,333	389,333
TOTAL CURRENT LIABILITIES	1,619,970	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	3,118,495	3,020,080
NET ASSETS	162,930,594	160,571,694
EQUITY		
Retained Surplus	45,978,217	43,619,317
Reserve accounts	2,435,609	2,435,609
Revaluation surplus	114,516,768	114,516,768
TOTAL EQUITY	162,930,594	160,571,694

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

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		4,949,267	3,299,200	3,299,202
Other financial assets - Reserves	6	2,435,609	2,435,600	2,435,609
Receivables - Rates and Rubbish	4	772,259	305,300	297,715
Receivables - Sundry debtors	4	73,184	343,500	336,099
Receivables - Other		0	0	0
Inventories		27,185	35,500	33,017
		<u>8,257,503</u>	<u>6,419,100</u>	<u>6,401,641</u>
Less: Current Liabilities				
Payables		(576,069)	(454,200)	(469,913)
Contract Liabilities - LRCIP		(521,309)	(521,300)	(521,309)
Contract Liabilities - Other Grants & Contributions		(44,468)	(28,000)	(27,097)
Borrowings - current		(88,791)	(113,900)	(113,902)
Employee related provisions		<u>(389,333)</u>	<u>(393,500)</u>	<u>(389,333)</u>
		<u>(1,619,970)</u>	<u>(1,510,900)</u>	<u>(1,521,555)</u>
Less: Cash Restricted - Reserves	6	(2,435,609)	(2,435,600)	(2,435,609)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		88,791	113,900	113,902
- employee benefit provisions		<u>389,333</u>	<u>393,500</u>	<u>389,333</u>
		<u>(1,957,485)</u>	<u>(1,928,200)</u>	<u>(1,932,373)</u>
Net Current Funding Position		<u>4,680,048</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 expenses.

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 31 October 2024

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.

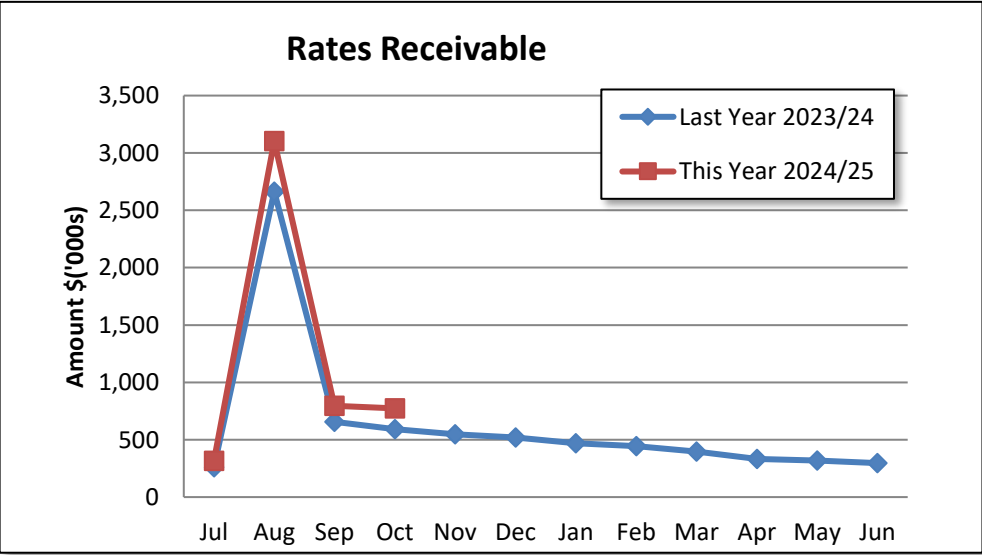
Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
EXPENDITURE				
Employee Costs Employee costs are lower than expected due to vacancies in the works crew, and two new positions not yet filled	157,996	19%	x	
Materials and Contracts Allocation of administration costs are lower than budgeted due to asset depreciation not being allocated until the final accounts for 30 June 2024 are signed off after the audit.	126,066	19%	x	
Utilities Charges Expenses are lower than the budget estimated for this time of year	36,212	67%	x	
Depreciation (Non-Current Assets) Depreciation cannot be processed in the asset register until the final audit has been conducted for the 2023/24 year.	702,364	100%	x	
INVESTING ACTIVITIES				
Payments for property, plant and equipment A deposit has been paid for the Tambellup Caravan Park cabins. Other capital projects are underway.	19,057	18%	x	
Payments for construction of infrastructure Works to commence the road construction program are underway.	(138,445)	-28%	x	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

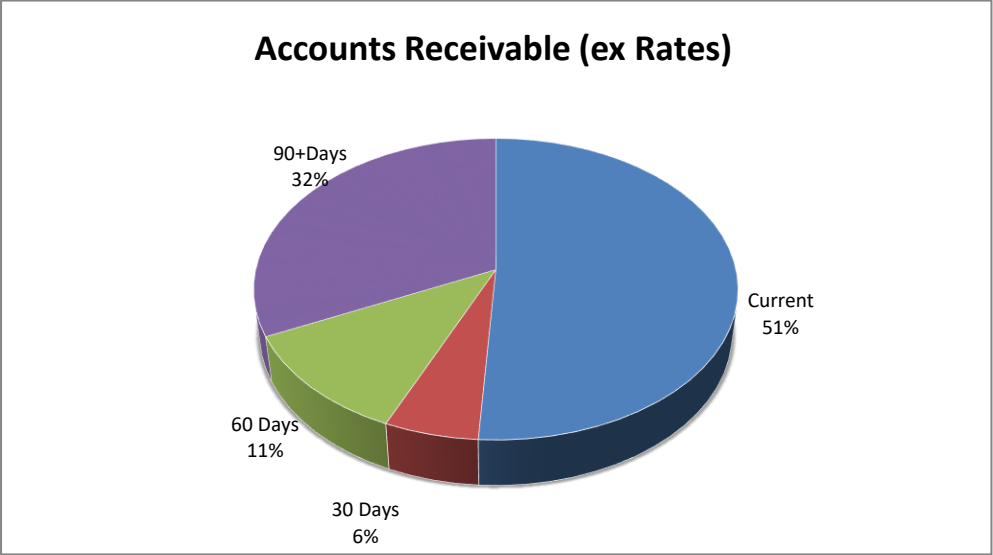
4: RECEIVABLES

Rates & Rubbish	Actual 2024/25	c/fwd 1 July 2024
	\$	\$
Opening Arrears Previous Years	297,715	277,387
Rates & Charges Levied this year	3,255,572	3,127,771
Less Collections to date	(2,758,472)	(3,107,444)
Equals Current Outstanding	794,815	297,715
Net Rates Collectable	794,815	297,715
% Collected	77.63%	91.26%



Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	8,221	4,089	8,328	23,433
Pensioner Rebates	280			
Emergency Services Levy	28,834			
	37,335	4,089	8,328	23,433
Total Outstanding				73,184

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

5: GRANTS AND CONTRIBUTIONS

	Budget 2024/25	YTD Actual	%
Operating Grants & Contributions			
Governance	9,000	-	0%
General purpose funding	312,200	31,723	10%
Law, Order and Public Safety	93,500	27,633	30%
Health	-	2,429	#DIV/0!
Recreation and culture	22,500	764	3%
Transport	437,000	474,979	109%
Economic services	-	-	
Other property and services	-	-	
	874,200	537,527	61%
Capital Grants & Contributions			
Law, order, public safety	9,300	-	0%
Education and welfare	78,300	-	0%
Recreation and culture	43,600	-	0%
Transport	2,070,500	188,800	9%
Economic services	862,000	-	0%
Other property and services	-	-	
	3,063,700	188,800	6%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 October 2024

6: RESERVE ACCOUNTS

	Budget 2024/25				Actual 2024/25			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	85,078	54,000	(75,900)	63,178	85,078	0	0	85,078
Plant Reserve	407,183	453,500	(623,000)	237,683	407,183	0	0	407,183
Building Reserve	716,222	35,000	0	751,222	716,222	0	0	716,222
Information Technology Reserve	68,517	7,800	0	76,317	68,517	0	0	68,517
Tambellup Rec Ground & Pavilion Reserve	83,655	8,500	0	92,155	83,655	0	0	83,655
Broomehill Rec Complex Reserve	185,881	18,000	0	203,881	185,881	0	0	185,881
Building Maintenance Reserve	88,236	4,000	0	92,236	88,236	0	0	88,236
Sandalwood Villas Reserve	143,943	16,000	0	159,943	143,943	0	0	143,943
Bhill Synthetic Bowling Green Reserve	118,311	15,000	(110,000)	23,311	118,311	0	0	118,311
Refuse Sites Post Closure Management Reserve	60,964	12,300	0	73,264	60,964	0	0	60,964
Lavieville Lodge Reserve	89,444	14,900	0	104,344	89,444	0	0	89,444
Townscape Plan Implementation Reserve	255,871	11,600	0	267,471	255,871	0	0	255,871
Tambellup Synthetic Bowling Green Reserve	56,815	9,700	0	66,515	56,815	0	0	56,815
Tourism & Economic Development Reserve	35,488	20,700	0	56,188	35,488	0	0	35,488
Energy Efficiency Reserve	20,000	21,500	0	41,500	20,000	0	0	20,000
Parks & Playgrounds Reserve	20,000	21,500	0	41,500	20,000	0	0	20,000
	2,435,608	724,000	(808,900)	2,350,708	2,435,609	0	0	2,435,609

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 31 October 2024

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 31 October 2024

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 31 October 2024

13.1.1 Monthly Financial Report - October 2024

8: OPERATING REVENUE AND EXPENDITURE

GENERAL PURPOSE FUNDING

Rate Revenue

	Resp. Officer	Budget 2024/25	REVENUE YTD Budget	YTD Actual	%	Budget 2024/25	EXPENSE YTD Budget	YTD Actual	%
03001 Revenue - Rate Income	MFA	3,119,100	3,119,100	3,117,260	99.94%	0	0	0	-
03002 Revenue - Rates Ex Gratia	MFA	94,000	94,000	0	0.00%	0	0	0	-
03005 Discount - Rates	MFA	(125,000)	(125,000)	(123,511)	98.81%	0	0	0	-
03011 Revenue - Admin Fee - Instalments	MFA	1,500	1,500	1,440	96.00%	0	0	0	-
03012 Revenue - Rates Penalty Interest	MFA	18,000	6,000	12,552	69.74%	0	0	0	-
03013 Revenue - Instalment Interest	MFA	3,500	3,500	3,138	89.66%	0	0	0	-
03014 Revenue - Interest on Deferred Rates	MFA	500	164	0	0.00%	0	0	0	-
03016 Revenue - Rate Enquiries	MFA	4,500	1,500	2,030	45.11%	0	0	0	-
03030 Revenue - Reimbursements	MFA	70,000	23,332	90,068	128.67%	0	0	0	-
03111 Expense - Rates Written Off	MFA	(10,000)	(10,000)	(9,260)	92.60%	0	0	0	-
03110 Expense - Rates General	MFA	0	0	0	-	(309,100)	(93,864)	(110,118)	35.63%
		3,176,100	3,114,096	3,093,717	97.41%	(309,100)	(93,864)	(110,118)	35.63%

General Purpose Funding

03229 Revenue - FAGS General Purpose	MFA	177,200	44,300	12,437	-	0	0	0	-
03230 Revenue - FAGS Local Roads	MFA	135,000	33,750	19,286	-	0	0	0	-
		312,200	78,050	31,723	-	0	0	0	-

Other General Purpose Funding

03239 Revenue - Other General Purpose	MFA	1,500	500	920	61.34%	0	0	0	-
03240 Revenue - Other General Purpose No GST	MFA	102,500	0	0	0.00%	0	0	0	-
03340 Expense - Other General Purpose Funding	MFA	0	0	0	-	(119,200)	(39,728)	(25,029)	21.00%
		104,000	500	920	0.88%	(119,200)	(39,728)	(25,029)	21.00%

TOTAL GENERAL PURPOSE FUNDING

		3,592,300	3,192,646	3,126,360	87.03%	(428,300)	(133,592)	(135,148)	31.55%
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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)	(160,682)	(122,568)	23.86%
04102 Expense - Elections	CEO	0	0	0	-	0	0	0	#DIV/0!
04103 Expense - Tambellup Admin Building & Chambers	MOW	0	0	0	-	(88,700)	(22,558)	(17,829)	20.10%
04104 Expense - Audit	MFA	0	0	0	-	(50,000)	0	41,325	-82.65%
04106 Expense - Broomehill Admin Building & Chambers	MOW	0	0	0	-	(30,100)	(11,024)	(15,846)	52.64%
		0	0	0	#DIV/0!	(682,400)	(194,264)	(114,919)	16.84%

Administration General

04201 Revenue - Administration General	MFA	0	0	4	#DIV/0!	0	0	0	-
04202 Revenue - Other Admin General	MFA	6,000	2,000	2,070	34.50%	0	0	0	-
04301 Expense - Administration General	MFA	0	0	0	-	(1,575,200)	(548,302)	(453,300)	28.78%
04330 Expense - Asset Depreciation	MFA	0	0	0	-	(52,700)	(17,560)	0	0.00%
04302 Expense - Administration Allocation	MFA	0	0	0	-	1,627,900	542,632	320,270	19.67%
		6,000	2,000	2,074	34.57%	0	(23,230)	(133,030)	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

8: OPERATING REVENUE AND EXPENDITURE

			REVENUE				EXPENSE				
8: OPERATING REVENUE AND EXPENDITURE			Resp. Officer	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
Amalgamation											
04105	Expense - Amalgamation	CEO	0	0	0	-	(30,000)	0	0	0.00%	
			0	0	0	-	(30,000)	0	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)	(8,333)	(600)	2.40%	
04126	Expense - Strategic Resource Plan	MFA	0	0	0	-	(20,000)	(6,666)	0	0.00%	
04130	Expense - Corporate Business Plan	SSPO	0	0	0	-	(5,000)	(1,664)	(3,575)	71.50%	
04131	Expense - Workforce Plan	SSPO	0	0	0	-	(25,000)	(8,333)	0	0.00%	
04132	Expense - Broomehill Archive Repository	MOW	0	0	0	-	(11,500)	(5,158)	(3,271)	28.44%	
			9,000	0	0	0.00%	(86,500)	(30,154)	(7,446)	8.61%	
TOTAL GOVERNANCE			15,000	2,000	2,074	13.83%	(798,900)	(247,648)	(255,393.69)	31.97%	
LAW, ORDER & PUBLIC SAFETY											
Fire Prevention											
05001	Revenue - ESL Grant	MFA	62,800	26,750	27,633	44.00%	0	0	0	-	
05020	Revenue - ESL Collected	MFA	82,000	82,000	82,400	100.49%	0	0	0	-	
05021	Revenue - Other Fire Prevention	MFA	44,100	14,698	14	0.03%	0	0	0	-	
05022	Revenue - ESL Administration Fees	MFA	4,000	4,000	0	0.00%	0	0	0	-	
05024	Revenue - ESL Penalty Interest	MFA	1,300	432	501	38.54%	0	0	0	-	
05026	Revenue - Other Fire Prevention No GST	CEO	2,000	0	1,054	52.70%	0	0	0	-	
05103	Expense - ESL Grant Clothing & Accessories	CESM	0	0	0	-	(10,000)	(1,666)	(680)	6.80%	
05105	Expense - ESL Grant Maintenance Equipment	CESM	0	0	0	-	(10,000)	(1,666)	0	0.00%	
05120	Expense - ESL Remitted	MFA	0	0	0	-	(82,000)	(20,500)	(24,658)	30.07%	
05121	Expense - Fire Prevention Other	CEO	0	0	0	-	(89,900)	(51,288)	(41,381)	46.03%	
05122	Expense - Fire Shed Tambellup	MOW	0	0	0	-	(600)	(532)	(434)	72.37%	
05123	Expense - Community Emergency Services Manager	CEO	0	0	0	-	(20,000)	(6,666)	(4,498)	22.49%	
05124	Expense - Jam Creek Rd Communications Tower	MOW	0	0	0	-	(800)	(464)	(224)	28.06%	
05125	Expense - Fairfield Rd Communications Tower	MOW	0	0	0	-	(2,600)	(988)	(275)	10.56%	
05126	Expense - Fire Shed Broomehill	MOW	0	0	0	-	(6,200)	(2,052)	(2,434)	39.26%	
05127	Expense - Bushfire Risk Mitigation Coordinator	CEO	0	0	0	-	(27,300)	0	0	0.00%	
05130	Expense - Asset Depreciation	MFA	0	0	0	-	(44,600)	(14,864)	0	0.00%	
			196,200	127,880	111,601	56.88%	(294,000)	(100,686)	(74,585)	25.37%	
Animal Control											
05202	Revenue - Animal Control (No GST)	MFA	3,400	1,132	2,356	69.30%	0	0	0	-	
05203	Revenue - Cat Control (No GST)	MFA	500	164	320	64.00%	0	0	0	-	
05301	Expense - Animal Control	CEO	0	0	0	-	(99,600)	(32,521)	(31,269)	31.39%	
05320	Expense - Asset Depreciation	MFA	0	0	0	-	(600)	(196)	0	0.00%	
			3,900	1,296	2,676	68.62%	(100,200)	(32,717)	(31,269)	31.21%	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

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	328	136	13.64%	0	328	0	
05451	Expense - Other Law, Order & Public Safety	MOW	0	0	0	-	0	0	0	#DIV/0!
05452	Expense - Volunteer Services Callouts	MOW	0	0	0	-	(1,000)	(328)	(496)	49.63%
05453	Expense - Vehicle Impounding	CEO	0	0	0	-	(500)	(164)	0	0.00%
			1,000	0	136	-	(1,500)	(164)	(496)	33.09%
TOTAL LAW, ORDER & PUBLIC SAFETY			201,100	129,504	114,414	56.89%	(395,700)	(133,567)	(106,350)	26.88%
HEALTH										
Maternal & Infant Health										
07001	Revenue - Health	MFA	2,000	0	2,429	121.45%	0	0	2,429	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	0	-	(9,700)	(3,552)	(2,121)	21.87%
07110	Expense - Asset Depreciation	MFA	0	0	0	-	(2,500)	(828)	0	0.00%
			2,000	0	2,429	121.45%	(12,200)	(4,380)	307	-2.52%
Health Inspection & Admin										
07121	Revenue - Health Inspection (No GST)	MFA	600	196	590	98.33%	0	0	0	-
07130	Expense - Health Inspection	CEO	0	0	0	-	(34,700)	(11,564)	(7,873)	22.69%
			600	196	912	151.97%	(34,700)	(11,564)	(7,551)	21.76%
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)	(11,257)	(8,336)	21.77%
			0	0	0	#DIV/0!	(38,300)	(11,257)	(8,336)	21.77%
TOTAL HEALTH			2,600	196	3,341	128.49%	(85,200)	(27,201)	(15,580)	18.29%
EDUCATION & WELFARE										
Other Education										
08001	Revenue - Education	MFA	300	0	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)	0	0	0.00%
08103	Expense - Tambellup Primary School	CEO	0	0	0	-	(1,300)	0	0	0.00%
			300	0	0	0.00%	(6,600)	(4,300)	(4,300)	65.15%
Other Welfare										
08201	Revenue - Other Welfare	SSPO	78,300	0	0	0.00%	0	0	0	-
08301	Expense - Other Welfare	CEO	0	0	0	-	(2,600)	(864)	0	0.00%
08303	Expense - Youth Services	SSPO	0	0	0	-	(24,400)	(8,132)	(4,804)	19.69%
08304	Expense - Tambellup Youth Centre	MOW	0	0	0	-	(2,400)	(928)	(386)	16.09%
			78,300	0	0	0.00%	(29,400)	(9,924)	(5,190)	17.65%
TOTAL EDUCATION & WELFARE			78,600	0	0	0.00%	(36,000)	(14,224)	(9,490)	26.36%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

8: OPERATING REVENUE AND EXPENDITURE

HOUSING

Staff Housing

09106	Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	0	-	(9,700)	(4,096)	(3,195)	32.94%
09107	Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	0	-	(12,100)	(4,892)	(1,884)	15.57%
09108	Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	0	-	(12,900)	(5,296)	(1,508)	11.69%
09109	Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	0	-	(24,100)	(9,022)	(7,130)	29.59%
09110	Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	0	-	(16,200)	(6,724)	(2,534)	15.64%
09120	Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	0	-	(12,100)	(4,488)	(1,301)	10.76%
09300	Expense - Allocation of Housing Costs	MFA	0	0	0	-	87,100	29,032	13,355	15.33%
			0	0	0	0.00%	0	(5,486)	(4,198)	#DIV/0!

Other Housing

09002	Revenue - Sandalwood Villas	MFA	52,000	17,332	19,290	37.10%	0	0	0	-
09003	Revenue - Lavieville Lodge	MFA	12,000	3,996	3,827	31.89%	0	0	0	-
09004	Revenue - Other Housing	MFA	99,000	33,000	17,438	17.61%	0	0	0	-
09007	Revenue - Holland Court	MFA	35,000	11,664	12,060	34.46%	0	0	0	-
09125	Expense - Sandalwood Villas	MOW	0	0	0	-	(61,800)	(24,724)	(10,149)	16.42%
09126	Expense - Lavieville Lodge	MOW	0	0	0	-	(41,100)	(15,156)	(6,312)	15.36%
09128	Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	0	-	(18,900)	(7,360)	(2,295)	12.14%
09129	Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(6,488)	(2,279)	13.33%
09131	Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(6,488)	(2,239)	13.09%
09132	Expense - Holland Court	MOW	0	0	0	-	(28,000)	(11,324)	(3,894)	13.91%
			198,000	65,992	52,615	26.57%	(184,000)	(71,540)	(27,168)	14.77%

TOTAL HOUSING

			198,000	65,992	52,615	26.57%	(184,000)	(77,026)	(31,366)	17.05%
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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	166	264	26.36%	0	0	0	-
10005	Revenue - Other Refuse Collection	MFA	500	83	109	21.82%	0	0	0	-
10076	Expense - Household Refuse	MOW	0	0	0	-	(77,500)	(25,832)	(17,245)	22.25%
10078	Expense - Tambellup Tip	MOW	0	0	0	-	(10,000)	(2,995)	(3,298)	32.98%
10079	Expense - Other Refuse Collection	MOW	0	0	0	-	(19,500)	(6,492)	(9,085)	46.59%
10080	Expense - Broomehill Tip	MOW	0	0	0	-	(15,000)	(3,326)	(12,954)	86.36%
10081	Expense - Transfer Station Tambellup	MOW	0	0	0	-	(82,100)	(27,360)	(19,191)	23.37%
10082	Expense - Transfer Station Broomehill	MOW	0	0	0	-	(82,100)	(27,360)	(19,196)	23.38%
10090	Expense - Asset Depreciation	MFA	0	0	0	-	(4,000)	(1,328)	0	0.00%
			74,200	72,949	72,993	98.37%	(290,200)	(94,693)	(80,969)	27.90%

Protection Of Environment

10153	Revenue - Protection of the Environment	MOW	4,500	0	0	0.00%	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)	0	(53)	1.17%
			4,500	0	0	0.00%	(24,500)	0	(20,053)	81.85%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

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	3,332	2,134	21.34%	0	0	0	-
10376	Expense - Town Planning	CEO	0	0	0	-	(117,500)	(39,156)	(14,510)	12.35%
			10,000	3,332	2,134	21.34%	(117,500)	(39,156)	(14,510)	12.35%
Other Community Amenities										
10451	Revenue - Other Community Amenities	MFA	10,000	3,332	7,659	76.59%	0	0	0	-
10526	Expense - Tambellup Cemetery	MOW	0	0	0	-	(71,700)	(23,884)	(22,844)	31.86%
10527	Expense - Broomehill Cemetery	MOW	0	0	0	-	(40,400)	(13,456)	(10,296)	25.49%
10528	Expense - Pindellup Cemetery	MOW	0	0	0	-	(1,800)	(592)	0	0.00%
10550	Expense - Asset Depreciation	MFA	0	0	0	-	(2,100)	(696)	0	0.00%
			10,000	3,332	7,659	76.59%	(116,000)	(38,628)	(33,140)	28.57%
Public Conveniences										
10625	Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	0	-	(11,700)	(3,892)	(3,030)	25.89%
10626	Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	0	-	(35,300)	(11,756)	(10,663)	30.21%
10627	Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	0	-	(17,700)	(5,892)	(4,269)	24.12%
10630	Expense - Asset Depreciation	MFA	0	0	0	-	(4,200)	(1,400)	0	0.00%
			0	0	0	-	(68,900)	(22,940)	(17,961)	26.07%
TOTAL COMMUNITY AMENITIES			98,700	79,613	82,786	83.88%	(617,100)	(195,417)	(166,633)	27.00%
RECREATION & CULTURE										
Public Halls & Civic Centres										
11001	Revenue - Broomehill Hall	MFA	500	498	808	161.64%	0	0	0	-
11002	Revenue - Broomehill Recreation Complex	MFA	7,500	832	0	0.00%	0	0	0	-
11005	Revenue - Tambellup Hall	MFA	45,600	664	1,032	2.26%	0	0	0	-
11007	Revenue - Tambellup Pavilion	MFA	5,000	0	0	0.00%	0	0	0	-
11076	Expense - Broomehill Hall	MOW	0	0	0	-	(26,100)	(12,020)	(11,183)	42.85%
11077	Expense - Broomehill Recreation Complex	MOW	0	0	0	-	(35,100)	(14,354)	(11,312)	32.23%
11078	Expense - Broomehill RSL Hall	MOW	0	0	0	-	(5,100)	(2,162)	(2,593)	50.85%
11080	Expense - Tambellup Hall	MOW	0	0	0	-	(32,600)	(18,850)	(19,338)	59.32%
11081	Expense - Tambellup RSL Hall	MOW	0	0	0	-	(1,800)	(928)	(607)	33.72%
11082	Expense - Former Tambellup Bowling Club	MOW	0	0	0	-	(50,600)	(16,930)	(5,050)	9.98%
11241	Expense - Tambellup Pavilion	MOW	0	0	0	-	(93,400)	(42,474)	(44,265)	47.39%
11190	Expense - Asset Depreciation	MFA	0	0	0	-	(139,600)	(46,532)	0	0.00%
			58,600	1,994	1,840	3.14%	(384,300)	(154,250)	(94,347)	24.55%
Other Recreation & Sport										
11151	Revenue - Other Recreation & Sport	MFA	20,000	6,664	764	3.82%	0	0	0	-
11223	Expense - Community Grants Program	MFA	0	0	0	-	(35,000)	(5,833)	0	0.00%
11224	Expense - Other Parks, Gardens & Reserves	MOW	0	0	0	-	(42,600)	(14,196)	(6,405)	15.04%
11225	Expense - Parks, Gardens & Reserves	MOW	0	0	0	-	(901,900)	(301,286)	(217,756)	24.14%
11248	Expense - Water Supplies	MOW	0	0	0	-	(42,500)	(14,152)	(4,347)	10.23%
11270	Expense - Asset Depreciation	MFA	0	0	0	-	(113,500)	(37,828)	0	0.00%
			20,000	6,664	764	3.82%	(1,135,500)	(373,295)	(228,508)	20.12%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

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	32	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)	(29,188)	(19,674)	22.51%
11377	Expense - Tambellup Library & CRC	MFA	0	0	0	-	(76,100)	(27,024)	(21,389)	28.11%
11390	Expense - Asset Depreciation	MFA	0	0	0	-	(10,500)	(3,500)	0	0.00%
			100	32	0	0.00%	(174,000)	(59,712)	(41,063)	23.60%
Other Culture										
11451	Revenue - Other Culture	SSPO	0	0	0	-	0	0	0	-
11526	Expense - Broomehill Museum	MOW	0	0	0	-	(16,400)	(6,128)	(3,841)	23.42%
11527	Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	0	-	(24,200)	(8,652)	(2,186)	9.03%
11528	Expense - Heritage Trail	SSPO	0	0	0	-	(20,000)	(6,664)	0	0.00%
11529	Expense - Toolbrunup School	MOW	0	0	0	-	(800)	(596)	(395)	49.38%
11531	Expense - Other Culture	SSPO	0	0	0	-	0	0	0	#DIV/0!
11550	Expense - Asset Depreciation	MFA	0	0	0	-	(7,800)	(2,600)	0	0.00%
			0	0	0	0.00%	(69,200)	(24,640)	(6,421)	9.28%
TOTAL RECREATION & CULTURE			78,700	8,690	2,604	3.31%	(1,763,000)	(611,897)	(370,340)	21.01%
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	188,000	188,800	31.89%	0	0	0	-
12007	Revenue - Local Roads & Community Infrastructure Program	MOW	767,200	0	0	0.00%	0	0	0	-
			2,070,500	188,000	188,800	9.12%	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	233,000	100.00%	0	0	0	-
12159	Revenue - Direct Grant	MFA	204,000	204,000	241,979	118.62%	0	0	0	-
12160	Revenue - Profit on Sale of Assets	MFA	13,700	0	0	0.00%	0	0	0	-
12162	Revenue - Other Road Maintenance (No GST)	MFA	6,000	2,000	2,070	34.50%	0	0	0	-
12226	Expense - Road Maintenance	MOW	0	0	0	-	(1,119,500)	(381,156)	(316,819)	28.30%
12228	Expense - RAMM Road Inventory	MFA	0	0	0	-	(50,000)	(16,666)	(8,220)	16.44%
12250	Expense - Maintenance Other	MFA	0	0	0	-	(212,700)	(29,832)	(17,615)	8.28%
12251	Expense - Street Lighting	MFA	0	0	0	-	(35,000)	(11,664)	(7,985)	22.81%
12252	Expense - Tambellup Depot Maintenance	MOW	0	0	0	-	(56,800)	(20,792)	(26,861)	47.29%
12255	Expense - Broomehill Depot Maintenance	MOW	0	0	0	-	(17,800)	(6,988)	(7,214)	40.53%
12258	Expense - Asset Depreciation	MFA	0	0	0	-	(1,619,500)	(539,828)	0	0.00%
12259	Expense - Staff Housing Allocation	MFA	0	0	0	-	(38,000)	(12,664)	(5,209)	0.00%
12260	Expense - Gravel Pit Rehabilitation	MOW	0	0	0	-	(3,000)	(996)	(870)	28.99%
			456,700	439,000	477,049	104.46%	(3,152,300)	(1,020,586)	(390,793)	12.40%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

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	5,432	4,240	26.01%	0	0	0	-
12526	Expense - Licensing	MFA	0	0	0	-	(228,300)	(76,096)	(44,933)	19.68%
			16,300	5,432	4,240	26.01%	(228,300)	(76,096)	(44,933)	19.68%
TOTAL TRANSPORT			2,543,500	632,432	670,089	26.35%	(3,380,600)	(1,096,682)	(435,726)	12.89%
ECONOMIC SERVICES										
Rural Services										
13076	Expense - Rural Services	MOW	0	0	0	-	(7,200)	(2,392)	(3,821)	53.07%
13078	Expense - Vermin & Pest Control	MOW	0	0	0	-	(500)	(164)	0	0.00%
			0	0	0	-	(7,700)	(2,556)	(3,821)	49.63%
Tourism & Area Promotion										
13151	Revenue - Broomehill Caravan Park	MFA	106,000	28,332	34,135	32.20%	0	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	164	0	0.00%	0	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	841,000	0	0	0.00%	0	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	0	-	(141,200)	(47,852)	(37,561)	26.60%
13229	Expense - Great Southern Treasures	CEO	0	0	0	-	(16,000)	(14,000)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	0	-	(101,900)	(33,964)	(28,617)	28.08%
13233	Expense - Tambellup Caravan Park	CEO	0	0	0	-	(20,000)	(6,664)	(218)	1.09%
13250	Expense - Asset Depreciation	MFA	0	0	0	-	(14,900)	(4,964)	0	0.00%
			947,500	28,496	34,135	3.60%	(294,000)	(107,444)	(79,396)	27.01%
Building Control										
13301	Revenue - Building Services	MFA	4,000	1,332	428	10.70%	0	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	200	64	0	0.00%	0	0	0	-
13303	Revenue - Building Services Levy	MFA	2,000	664	278	13.91%	0	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	32	9	9.10%	0	0	0	-
13376	Expense - Building Services	CEO	0	0	0	-	(48,500)	(16,164)	(6,771)	13.96%
13377	Expense - Construction Training Fund Levy	MFA	0	0	0	-	(200)	(64)	(52)	25.88%
13378	Expense - Building Services Levy	MFA	0	0	0	-	(2,000)	(664)	(202)	10.09%
			6,300	2,092	715	11.36%	(50,700)	(16,892)	(7,025)	13.86%
Other Economic Services										
13451	Revenue - Other Economic Services	MFA	73,800	24,596	8,407	11.39%	0	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	0	-	(91,500)	(30,490)	(16,571)	18.11%
13528	Expense - Railway Building	MOW	0	0	0	-	(9,900)	(3,300)	(3,333)	33.67%
13529	Expense - Community Bank	MOW	0	0	0	-	(8,800)	(5,130)	(5,152)	58.54%
13550	Expense - Asset Depreciation	MFA	0	0	0	-	(9,000)	(2,992)	0	0.00%
			73,800	24,596	8,407	11.39%	(119,200)	(41,912)	(25,056)	21.02%
TOTAL ECONOMIC SERVICES			1,027,600	55,184	43,257	4.21%	(471,600)	(168,804)	(115,298)	24.45%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2024

13.1.1 Monthly Financial Report - October 2024

8: OPERATING REVENUE AND EXPENDITURE

OTHER PROPERTY & SERVICES

Private Works

14001	Revenue - Private Works	MFA	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
			6,000	2,000	82	1.36%	0	0	0	-
14051	Expense - Private Works	MOW	0	0	0	-	(5,900)	(1,960)	(1,852)	31.38%
			6,000	2,000	82	1.36%	(5,900)	(1,960)	(1,852)	31.38%

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)	(334,212)	(286,675)	32.05%
14152	Expense - Unallocated Wages	MOW	0	0	0	-	0	0	0	#DIV/0!
14153	Expense - Occ Health & Safety	MOW	0	0	0	-	(60,700)	(20,224)	(16,965)	27.95%
14154	Expense - Works Training	MOW	0	0	0	-	(31,000)	(10,324)	(7,041)	22.71%
14200	Expense - PWO Allocated	MFA	0	0	0	-	986,200	328,732	243,898	24.73%
			0	0	0	#DIV/0!	0	(36,028)	(66,783)	0.00%

Plant Operation Costs

14250	Revenue - Plant Operation	MFA	35,000	11,664	8,133	23.24%	0	0	0	-
14251	Expense - Plant Operation	MOW	0	0	0	-	(591,300)	(228,424)	(175,947)	29.76%
14300	Expense - Plant Operation Allocated	MFA	0	0	0	-	591,300	197,100	110,644	18.71%
14301	Expense - Plant Depreciation Recovered	MFA	0	0	0	-	0	0	47,608	-
			35,000	11,664	8,133	23.24%	0	(31,324)	(17,695)	-

Salaries & Wages

14551	Expense - Gross Wages & Salaries	CEO	0	0	0	-	(2,490,400)	(830,132)	(646,278)	25.95%
14600	Expense - Wages & Salaries Allocated	CEO	0	0	0	-	2,490,400	830,132	646,278	25.95%
			0	0	0	-	0	0	0	-

Unclassified

14706	Revenue - Unclassified	MFA	10,000	3,332	14,050	0.00%	0	0	0	#DIV/0!
14753	Expense - Unclassified	CEO	0	0	0	-	(43,000)	(14,332)	(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	0	#DIV/0!
14756	Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	0	-	(5,000)	(1,664)	(2,400)	48.00%
14759	Expense - 50 Norrish Street, Tambellup	MOW	0	0	0	-	(100)	(32)	(249)	248.53%
			10,000	3,332	14,050	0.00%	(48,100)	(16,028)	(7,063)	14.68%

Workers Compensation

14800	Revenue - Workers Compensation	MFA	70,000	23,332	24,420	34.89%			0	-
14851	Expense - Workers Compensation	MFA			0	-	(70,000)	(23,332)	(36,560)	52.23%
			70,000	23,332	24,420	34.89%	(70,000)	(23,332)	(36,560)	52.23%

TOTAL OTHER PROPERTY & SERVICES

TOTAL OPERATING REVENUE / (EXPENSE)

			121,000	40,328	46,685	38.58%	(124,000)	(108,672)	(129,953)	104.80%
			7,957,100	4,206,585	4,144,224	52.08%	(8,284,400)	(2,814,730)	(1,771,276)	21.38%

9: CAPITAL REVENUE AND EXPENDITURE

			REVENUE				EXPENSE			
	Resp	Class	Budget	YTD	YTD	%	Budget	YTD	YTD	%
	Office		2024/25	Budget	Actual		2024/25	Budget	Actual	
	r									
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	0	0	0.00%	(65,000)	0	0.00%
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	0	0	0.00%	(55,000)	0	0.00%
Total			85,000	0	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	0.00%
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)	0	(4,328) 3.93%
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	0	0	-	(20,000)	0	0.00%
Total			0	0	0	-	(130,000)	0	(4,328)	3.33%
COMMUNITY AMENITIES										
CAP177	Tambellup Cemetery - seating, bollards, parking	MOW	I-O	0	0	0	-	(9,000)	(3,000)	0 0.00%
Total			0	0	0	-	(9,000)	(3,000)	0	0.00%
RECREATION & CULTURE										
CAP179	Broomehill Hall - improve accoustics	MOW	BS	0	0	0	-	(10,000)	(3,333)	0 0.00%
LR401	Tambellup Hall - roof	MOW	BS	0	0	0	-	(45,000)	(15,000)	(273) 0.61%
CAP190	Tambellup Hall - external paint	MOW	BS	0	0	0	-	(50,000)	(16,666)	0 0.00%
CAP191	Tambellup Lesser Hall - create storeroom for records	MOW	BS	0	0	0	-	(20,000)	(6,666)	0 0.00%
CAP192	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	0	-	(50,000)	(8,333)	0 0.00%
CAP193	Broomehill Rec Complex - Bowling Green resurfacing	MOW	I-P	0	0	0	-	(135,000)	(22,500)	0 0.00%
CAP194	Tambellup CRC - subfloor and floor repairs	MOW	BS	0	0	0	-	(40,000)	(6,666)	0 0.00%
CAP181	Diprose Park - replace exercise equipment	MOW	I-P	0	0	0	-	(20,000)	0	0 0.00%
CAP195	Gordon River facilities	MOW	I-P	0	0	0	-	(160,000)	(26,666)	0 0.00%
Total			0	0	0	-	(530,000)	(105,830)	(273)	0.05%
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	0	0	0.00%	(55,000)	0	0 0.00%
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)	(25,000)	(51,210)	68.28%
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	0	-	(400,000)	0	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)	(13,667)	(34,660)	84.54%
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0	-	(77,600)	(25,867)	(9,825)	12.66%
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	0	-	(219,000)	(36,498)	0	0.00%
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	0	-	(65,000)	(10,833)	(2,945)	4.53%
RG71	Tambellup West Road - reseal	MOW	I-R	0	0	0	-	(183,000)	(30,498)	(86,927)	47.50%
RG72	Warrenup Road - stabilise and seal	MOW	I-R	0	0	0	-	(525,000)	0	(63,850)	12.16%
Road Construction - Roads to Recovery											
RR33	North Terrace - asphalt overlay	MOW	I-R	0	0	0	-	(74,000)	(12,331)	(65,800)	88.92%
RR34	Taylor Street - asphalt overlay	MOW	I-R	0	0	0	-	(115,300)	(19,214)	(100,261)	86.96%
RR35	Nymbup Road - gravel sheet	MOW	I-R	0	0	0	-	(85,000)	(14,167)	(40,542)	47.70%
RR36	Pallinup Road - construct & seal	MOW	I-R	0	0	0	-	(385,000)	(64,165)	(2,350)	0.61%
RR37	Crosby Road - gravel sheet	MOW	I-R	0	0	0	-	(52,000)	(17,334)	(18,000)	34.62%
	Add back Job Depreciation		I-R	0	0	0	-	89,200	0	2,070	2.32%
Total				386,000	0	0	-	(3,186,700)	(340,574)	(545,114)	17.11%
ECONOMIC SERVICES											
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	0	-	(20,000)	(6,667)	0	0.00%
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	0	-	(10,000)	(6,664)	0	0.00%
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	0	-	(1,099,000)	0	(31,525)	2.87%
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	0	-	(150,000)	0	(20,213)	13.48%
CAP196	India Street Dam - fencing	MOW	I-W	0	0	0	-	(20,000)	(6,666)	0	0.00%
CAP197	Water tanks (3) - Bhill & Tamb depots mains connections	MOW	I-W	0	0	0	-	(19,000)	(12,664)	0	0.00%
Total				0	0	0	-	(1,318,000)	(19,997)	(51,738)	3.93%
TOTAL				471,000	0	0	-	(5,333,000)	(482,065)	(601,453)	11.28%
BUILDINGS - NON SPECIALISED				BNS	0	0	0	0	0	0	#DIV/0!
BUILDINGS - SPECIALISED				BS	0	0	0	(1,449,000)	(54,998)	(36,126)	2.49%
PLANT & EQUIPMENT				P&E	471,000	0	0	(1,083,300)	(71,000)	(70,815)	6.54%
INFRASTRUCTURE - ROADS				I-R	0	0	0	(1,732,700)	(244,574)	(423,089)	24.42%
INFRASTRUCTURE - FOOTPATHS				I-F	0	0	0	(75,000)	(25,000)	(51,210)	68.28%
INFRASTRUCTURE - PARKS & OVALS				I-P	0	0	0	(365,000)	(57,499)	0	0.00%
INFRASTRUCTURE - OTHER				I-O	0	0	0	(589,000)	(9,664)	(20,213)	3.43%
				471,000	0	0	-	(5,333,000)	(482,065)	(601,453)	11.28%

9: CAPITAL REVENUE AND EXPENDITURE

		REVENUE				EXPENSE					
		Resp Office r	Class	Budget 2024/25	YTD Budget	YTD Actual	%	Budget 2024/25	YTD Budget	YTD Actual	%
9: CAPITAL REVENUE AND EXPENDITURE											
RESERVE TRANSFERS from / (to)											
	Leave Reserve	MFA		75,900	0	0	0.00%	(54,000)	0	0	0.00%
	Plant Replacement Reserve	MFA		623,000	0	0	0.00%	(453,500)	0	0	0.00%
	Building Reserve	MFA		0	0	0	-	(35,000)	0	0	0.00%
	Computer Reserve	MFA		0	0	0	-	(7,800)	0	0	0.00%
	Tambellup Recreation Ground & Pavilion Reserve	MFA		0	0	0	-	(8,500)	0	0	0.00%
	Broomehill Recreation Complex Reserve	MFA		0	0	0	-	(18,000)	0	0	0.00%
	Building Maintenance Reserve	MFA		0	0	0	-	(4,000)	0	0	0.00%
	Sandalwood Villas Reserve	MFA		0	0	0	-	(16,000)	0	0	0.00%
	Broomehill Synthetic Bowling Green Replacement Reserve	MFA		110,000	0	0	0.00%	(15,000)	0	0	0.00%
	Refuse Sites Post Closure Management Reserve	MFA		0	0	0	-	(12,300)	0	0	0.00%
	Lavieville Lodge Reserve	MFA		0	0	0	-	(14,900)	0	0	0.00%
	Townscape Plan Implementation Reserve	MFA		0	0	0	-	(11,600)	0	0	0.00%
	Tambellup Bowling Green Replacement Reserve	MFA		0	0	0	-	(9,700)	0	0	0.00%
	Tourism and Economic Development Reserve	MFA		0	0	0	-	(20,700)	0	0	0.00%
	Energy Efficiency Reserve	MFA		0	0	0	-	(21,500)	0	0	0.00%
	Parks & Playgrounds Reserve	MFA		0	0	0	-	(21,500)	0	0	0.00%
				808,900	0	0	0.00%	(724,000)	0	0	0.00%
LOANS											
00122	Loan Repayments	MFA		0	0	0		(113,900)	(25,000)	(25,112)	
				0	0	0		(113,900)	(25,000)	(25,112)	
TOTAL CAPITAL				1,279,900	0	0		(6,170,900)	(507,065)	(626,564)	