SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2025

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

	Note	Revised Budget 2024/25	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(b)	
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		3,057,100	3,057,100	3,064,697	7,597	0.2%	
Grants, Subsidies and Contributions		748,800	748,800	1,858,821	1,110,021	59.7%	▲
Fees and Charges		516,400	516,400	498,638	(17,762)	(3.6%)	
Interest Earnings		125,800	125,800	131,650	5,850	4.4%	
Other Revenue		342,900	342,900	336,518	(6,382)	(1.9%)	
Profit on Asset Disposal		13,700	13,700	11,848	(1,852)	(15.6%)	
		4,804,700	4,804,700	5,902,173	1,097,473	43.1%	
Expenditure from Operating Activities							
Employee Costs		(2,760,900)	(2,760,900)	(2,351,548)	409,352	17.4%	▼
Materials and Contracts		(2,728,700)	(2,728,700)	(2,210,015)	518,685	23.5%	▼
Utilities Charges		(273,700)	(273,700)	(255,298)	18,402	7.2%	
Depreciation (Non-Current Assets)		(2,112,900)	(2,112,900)	(2,205,882)	(92,982)	(4.2%)	
Interest Expenses		(58,400)	(58,400)	(57,704)	696	1.2%	
Insurance Expenses		(213,900)	(213,900)	(208,715)	5,185	2.5%	
Other Expenditure		(108,700)	(108,700)	(105,553)	3,147	3.0%	
Loss on Asset Disposal		(144,700)	(144,700)	(13,955)	130,745	936.9%	▼
		(8,401,900)	(8,401,900)	(7,408,670)	862,484	13.4%	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,112,900	2,112,900	2,205,882	92,982	4.2%	
(Profit)/Loss on Asset Disposal		131,000	131,000	2,106	(128,894)	(6119.9%)	▲
Amount attributable to operating activities		**(1,353,300)**	**(1,353,300)**	**701,491**	1,924,046	292.9%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	2,677,400	2,677,400	1,110,751	(1,566,649)	(141.0%)	▼
Proceeds from Disposal of Assets	9	471,000	471,000	245,455	(225,545)	(91.9%)	▼
		3,148,400	3,148,400	1,356,206	(1,792,194)	(232.9%)	
Outflows from investing activities							
Payments for property, plant and equipment	9	(1,999,000)	(1,999,000)	(1,100,662)	898,338	81.6%	▼
Payments for construction of infrastructure	9	(2,977,900)	(2,977,900)	(2,528,033)	449,867	17.8%	▼
		(4,976,900)	(4,976,900)	(3,628,696)	1,348,204	99.4%	
Amount attributable to investing activities		**(1,828,500)**	**(1,828,500)**	**(2,272,490)**	(443,990)	(133.5%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	1,072,000	1,072,000	427,614	(644,386)	(150.7%)	▼
		1,072,000	1,072,000	427,614	(644,386)	(150.7%)	
Outflows from financing activities							
Repayment of Debentures		(113,900)	(113,900)	(113,902)	(2)	(0.0%)	
Transfer to Reserves	6	(724,000)	(724,000)	(743,506)	(19,506)	(2.6%)	
		(837,900)	(837,900)	(857,408)	(19,508)	(2.6%)	
Amount attributable to financing activities		**234,100**	**234,100**	**(429,794)**	(663,894)	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,947,700	2,947,700	2,947,712.91	13	0.0%	
Amount attributable to operating activities		(1,353,300)	(1,353,300)	701,491	2,054,791	292.9%	▲
Amount attributable to investing activities		(1,828,500)	(1,828,500)	(2,272,490)	(443,990)	19.5%	
Amount attributable to financing activities		234,100	234,100	(429,794)	(663,894)	154.5%	
Surplus or deficit at the end of the reporting period	1	**0**	**0**	**946,920**	946,920	100.0%	▲

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 June 2025

	Actual 2024/25	30 June 2024
CURRENT ASSETS		
Cash and cash equivalents	3,722,992	5,734,811
Trade and other receivables	578,772	633,814
Inventories	13,571	33,017
TOTAL CURRENT ASSETS	4,315,336	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	19,880,032	19,866,307
Infrastructure	138,190,312	137,028,785
TOTAL NON-CURRENT ASSETS	158,367,067	157,191,815
TOTAL ASSETS	162,682,403	163,593,456
CURRENT LIABILITIES		
Trade and other payables	596,464	469,913
Other liabilities	20,451	548,406
Borrowings	-	113,902
Employee related provisions	389,333	389,333
TOTAL CURRENT LIABILITIES	1,006,249	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	2,504,774	3,020,080
NET ASSETS	160,177,629	160,573,376
EQUITY		
Retained Surplus	42,909,361	43,620,999
Reserve accounts	2,751,500	2,435,609
Revaluation surplus	114,516,768	114,516,768
TOTAL EQUITY	160,177,629	160,573,376

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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		971,492	3,299,200	3,299,202
Other financial assets - Reserves	6	2,751,500	2,435,600	2,435,609
Receivables - Rates and Rubbish	4	293,470	305,300	297,715
Receivables - Sundry debtors	4	285,303	343,500	336,099
Receivables - Other		0	0	0
Inventories		13,571	35,500	33,017
		4,315,336	6,419,100	6,401,641
Less: Current Liabilities				
Payables		(596,464)	(454,200)	(469,913)
Contract Liabilities - LRCIP		0	(521,300)	(521,309)
Contract Liabilities - Other Grants & Contributions		(20,451)	(28,000)	(27,097)
Borrowings - current		(113,902)	(113,900)	(113,902)
Employee related provisions		(389,333)	(393,500)	(389,333)
		(1,120,151)	(1,510,900)	(1,521,555)
Less: Cash Restricted - Reserves	6	(2,751,500)	(2,435,600)	(2,435,609)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		113,902	113,900	113,902
- employee benefit provisions		389,333	393,500	389,333
		(2,248,265)	(1,928,200)	(1,932,373)
Net Current Funding Position		**946,920**	**2,980,000**	**2,947,713**

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

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, relocati 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, communicat 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 fo loan debentures, overdraft accommodation and refinancing expense

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	Var $	Var %	Timing	Permanent
REVENUE				
Grants, Subsidies and Contributions	1,110,021	60%		x
The WA Local Government Grants Commission paid an advance instalment of 50% of the 2025/26 financial assistance grant allocation.				
EXPENDITURE				
Employee Costs	409,352	17%		x
Employee costs are lower than expected due to staff turnover in both Admin and works, delay in recruitment following staff departures and one senior position remaining unfilled				
Materials and Contracts	518,685	23%		x
External contractors and consultancy costs are lower than expected.				
Administration costs are lower than anticipated, largely in the wages and employee cost components, which are reallocated across all programs.				x
Loss on Asset Disposal	130,745	937%		x
Profit and losses on disposal of assets are posted when items of plant and equipment are traded. This is an adjsutment for depreciation, and is affected by the timing of changeover of assets. Assets not traded during the year have been carried over into the 2025/26 budget.				
INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions	(1,566,649)	-141%		x
The balance of Local Roads and Community Infrastructure program and Roads to Recovery program funding will be received once the acquittals have been signed off.				
Proceeds from Disposal of Assets	(225,545)	-92%		x
The variance arises from the timing of changeover of plant and equipment.				
Payments for property, plant and equipment	898,338	82%		x
Progress payments have been paid for the Tambellup Caravan Park cabins and a civil siteworks. Completion of this project has been carried over into 2025/26. Plant changeovers not completed have been carried over into 2025/26. The tender was awarded for changeover of the Kenworth truck, however this will not be delivered until the 2025/26 year.				

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

3: REPORT ON MATERIAL VARIANCES

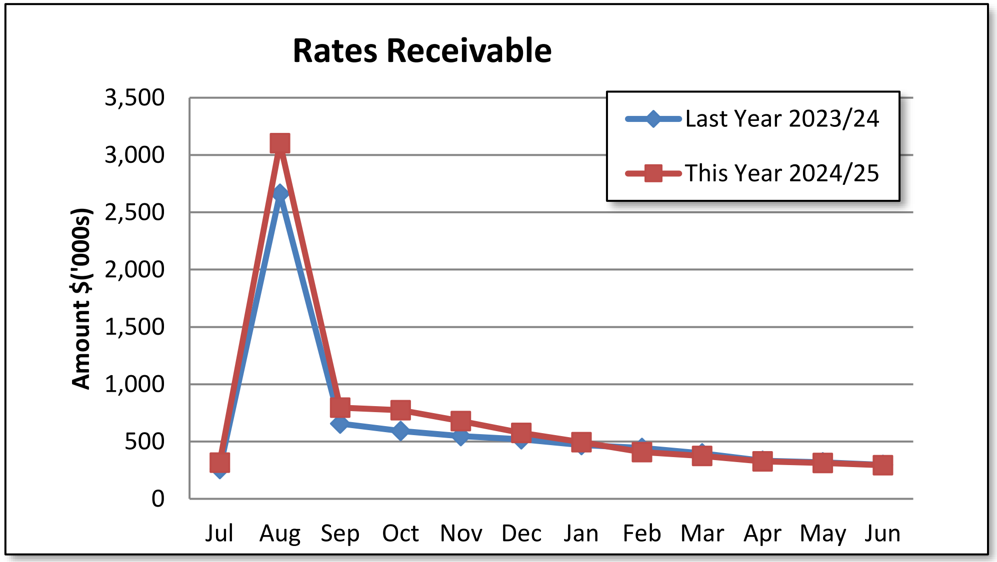
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 year is $10,000 or 10% whichever is greater.

Explanation of variances	Var $	Var %	Timing	Permanent
Payments for construction of infrastructure The infrastructure component for the Tambellup Caravan Park has been carried over into 2025/26 for completion. Other infrastructure projects not complete will carry over.	449,867	18%		x

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

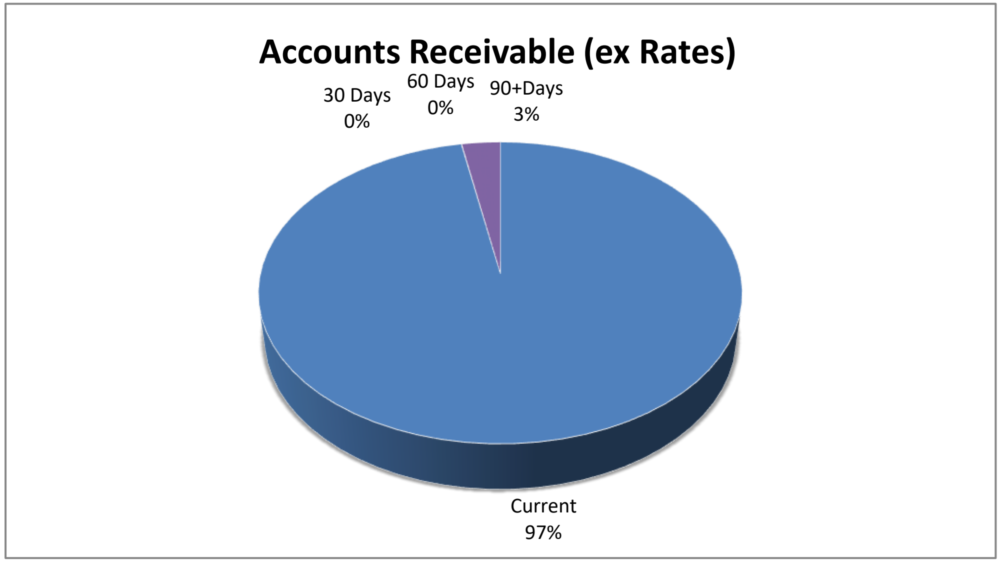
4: RECEIVABLES

Rates & Rubbish	Actual 2024/25	c/fwd 1 July 2024
	$	$
Opening Arrears Previous Years	297,715	277,387
Rates & Charges Levied this year	3,259,312	3,127,771
Less Collections to date	(3,263,558)	(3,107,444)
Equals Current Outstanding	**293,470**	**297,715**
Net Rates Collectable	**293,470**	**297,715**
% Collected	91.75%	91.26%



Accounts Receivable	Current	30 Days	60 Days	90+Days
	$	$	$	$
Sundry Debtors	265,605	57	30	8,325
Pensioner Rebates	1,941			
Emergency Services Levy	9,345			
	276,891	**57**	**30**	**8,325**
			Total Outstanding	**285,303**

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

5: GRANTS AND CONTRIBUTIONS	**Budget 2024/25**	**YTD Actual**	**%**
Operating Grants & Contributions			
Governance	9,000	-	0%
General purpose funding	127,000	1,239,971	976%
Law, Order and Public Safety	93,500	107,274	115%
Health	19,800	13,539	68%
Recreation and culture	22,500	20,618	92%
Transport	477,000	477,419	100%
Economic services	-	-	
Other property and services	-	-	
	748,800	**1,858,821**	**248%**
Capital Grants & Contributions			
Law, order, public safety	-	-	#DIV/0!
Education and welfare	78,300	19,620	25%
Recreation and culture	43,600	273	1%
Transport	1,884,500	804,423	43%
Economic services	671,000	286,436	43%
Other property and services	-	-	
	2,677,400	**1,110,751**	**41%**

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

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	54,355	(36,183)	103,250
Plant Reserve	407,183	453,500	(623,000)	237,683	407,183	460,868	(236,431)	631,620
Building Reserve	716,222	35,000	0	751,222	716,222	36,721	0	752,943
Information Technology Reserve	68,517	7,800	0	76,317	68,517	8,507	0	77,025
Tambellup Rec Ground & Pavilion Reserve	83,655	8,500	0	92,155	83,655	9,282	0	92,938
Broomehill Rec Complex Reserve	185,881	18,000	0	203,881	185,881	21,522	(45,000)	162,403
Building Maintenance Reserve	88,236	4,000	0	92,236	88,236	4,520	0	92,756
Sandalwood Villas Reserve	143,943	16,000	0	159,943	143,943	17,375	0	161,318
Bhill Synthetic Bowling Green Reserve	118,311	15,000	(110,000)	23,311	118,311	15,259	(110,000)	23,570
Refuse Sites Post Closure Management Reserve	60,964	12,300	0	73,264	60,964	13,123	0	74,087
Lavieville Lodge Reserve	89,444	14,900	0	104,344	89,444	14,581	0	104,025
Townscape Plan Implementation Reserve	255,871	11,600	0	267,471	255,871	13,115	0	268,986
Tambellup Synthetic Bowling Green Reserve	56,815	9,700	0	66,515	56,815	10,410	0	67,225
Tourism & Economic Development Reserve	35,488	20,700	0	56,188	35,488	21,818	0	57,306
Energy Efficiency Reserve	20,000	21,500	0	41,500	20,000	21,025	0	41,025
Parks & Playgrounds Reserve	20,000	21,500	0	41,500	20,000	21,025	0	41,025
	2,435,608	**724,000**	**(808,900)**	**2,350,708**	**2,435,609**	**743,506**	**(427,614)**	**2,751,500**

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 30 June 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 30 June 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 manangement 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 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
GENERAL PURPOSE FUNDING										
Rate Revenue										
03001	Revenue - Rate Income	MFA	3,119,100	3,119,100	3,117,551	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	18,000	7,326	40.70%	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	500	0	0.00%	0	0	0	-
03016	Revenue - Rate Enquiries	MFA	4,500	4,500	5,130	113.99%	0	0	0	-
03030	Revenue - Reimbursements	MFA	90,000	90,000	69,141	98.77%	0	0	0	-
03111	Expense - Rates Written Off	MFA	(31,000)	(31,000)	(23,444)	234.44%	0	0	0	-
03110	Expense - Rates General	MFA	0	0	0	-	(343,900)	(343,900)	(307,603)	99.52%
			3,175,100	**3,175,100**	**3,151,066**	99.24%	**(343,900)**	**(343,900)**	**(307,603)**	89.45%
General Purpose Funding										
03229	Revenue - FAGS General Purpose	MFA	49,800	49,800	687,306	-	0	0	0	-
03230	Revenue - FAGS Local Roads	MFA	77,200	77,200	552,665	-	0	0	0	-
			127,000	**127,000**	**1,239,971**	-	**0**	**0**	**0**	-
Other General Purpose Funding										
03239	Revenue - Other General Purpose	MFA	1,500	1,500	1,379	91.94%	0	0	0	-
03240	Revenue - Other General Purpose No GST	MFA	102,500	102,500	122,006	119.03%	0	0	0	-
03340	Expense - Other General Purpose Funding	MFA	0	0	0	-	(121,700)	(121,700)	(105,082)	88.16%
			104,000	**104,000**	**123,385**	118.64%	**(121,700)**	**(121,700)**	**(105,082)**	88.16%
	TOTAL GENERAL PURPOSE FUNDING		**3,406,100**	**3,406,100**	**4,514,422**	125.67%	**(465,600)**	**(465,600)**	**(412,684)**	96.35%
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	-	(571,000)	(571,000)	(495,663)	96.51%
04102	Expense - Elections	CEO	0	0	0	-	0	0	0	#DIV/0!
04103	Expense - Tambellup Admin Building & Chambers	MOW	0	0	0	-	(58,700)	(58,700)	(84,004)	94.71%
04104	Expense - Audit	MFA	0	0	0	-	(50,000)	(50,000)	(175)	0.35%
04106	Expense - Broomehill Admin Building & Chambers	MOW	0	0	0	-	(30,100)	(30,100)	(46,213)	153.53%
			0	**0**	**0**	#DIV/0!	**(709,800)**	**(709,800)**	**(626,055)**	91.74%
Administration General										
04201	Revenue - Administration General	MFA	0	0	3,416	#DIV/0!	0	0	0	-
04202	Revenue - Other Admin General	MFA	22,500	22,500	28,048	467.47%	0	0	0	-
04301	Expense - Administration General	MFA	0	0	0	-	(1,612,200)	(1,612,200)	(1,366,205)	86.73%
04330	Expense - Asset Depreciation	MFA	0	0	0	-	(52,700)	(52,700)	(54,443)	103.31%
04302	Expense - Administration Allocation	MFA	0	0	0	-	1,664,900	1,664,900	1,420,649	87.27%
			22,500	**22,500**	**31,464**	524.39%	**0**	**0**	**0**	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
Amalgamation										
04105	Expense - Amalgamation	CEO	0	0	0	-	(30,000)	(30,000)	(38)	0.13%
			0	**0**	**0**	-	**(30,000)**	**(30,000)**	**(38)**	0.13%
Other Governance										
04119	Revenue - Broomehill Archive Repository	CEO	9,000	9,000	0	0.00%	0	0	0	-
04125	Expense - VROC	CEO	0	0	0	-	(25,000)	(25,000)	(600)	2.40%
04126	Expense - Strategic Resource Plan	MFA	0	0	0	-	0	0	0	0.00%
04130	Expense - Corporate Business Plan	SSPO	0	0	0	-	(5,000)	(5,000)	(3,875)	77.50%
04131	Expense - Workforce Plan	SSPO	0	0	0	-	(15,000)	(15,000)	(6,072)	24.29%
04132	Expense - Broomehill Archive Repository	MOW	0	0	0	-	(11,500)	(11,500)	(8,042)	69.93%
			9,000	**9,000**	**0**	0.00%	**(65,500)**	**(65,500)**	**(27,905)**	32.26%
	TOTAL GOVERNANCE		**31,500**	**31,500**	**31,464**	209.76%	**(805,300)**	**(805,300)**	**(653,997.75)**	81.86%
LAW, ORDER & PUBLIC SAFETY										
Fire Prevention										
05001	Revenue - ESL Grant	MFA	53,500	53,500	55,265	88.00%	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	46,600	46,600	58,286	132.17%	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	1,300	(954)	-73.40%	0	0	0	-
05026	Revenue - Other Fire Prevention No GST	CEO	4,000	4,000	5,300	265.01%	0	0	0	-
05103	Expense - ESL Grant Clothing & Accessories	CESM	0	0	0	-	(10,000)	(10,000)	(13,624)	136.24%
05105	Expense - ESL Grant Maintenance Equipment	CESM	0	0	0	-	(10,000)	(10,000)	(5,493)	54.93%
05120	Expense - ESL Remitted	MFA	0	0	0	-	(82,000)	(82,000)	(82,292)	100.36%
05121	Expense - Fire Prevention Other	CEO	0	0	0	-	(93,800)	(93,800)	(88,497)	98.44%
05122	Expense - Fire Shed Tambellup	MOW	0	0	0	-	(600)	(600)	(434)	72.37%
05123	Expense - Community Emergency Services Manager	CEO	0	0	0	-	(20,000)	(20,000)	(13,481)	67.41%
05124	Expense - Jam Creek Rd Communications Tower	MOW	0	0	0	-	(800)	(800)	(869)	108.69%
05125	Expense - Fairfield Rd Communications Tower	MOW	0	0	0	-	(2,600)	(2,600)	(1,862)	71.60%
05126	Expense - Fire Shed Broomehill	MOW	0	0	0	-	(6,200)	(6,200)	(5,654)	91.19%
05127	Expense - Bushfire Risk Mitigation Coordinator	CEO	0	0	0	-	0	0	0	0.00%
05130	Expense - Asset Depreciation	MFA	0	0	0	-	(44,600)	(44,600)	(45,487)	101.99%
			191,400	**191,400**	**202,204**	103.06%	**(270,600)**	**(270,600)**	**(257,693)**	87.65%
Animal Control										
05201	Revenue - Animal Control	MFA	500	500	432	#DIV/0!	0	0	0	-
05202	Revenue - Animal Control (No GST)	MFA	4,400	4,400	4,923	144.79%	0	0	0	-
05203	Revenue - Cat Control (No GST)	MFA	500	500	520	104.00%	0	0	0	-
05301	Expense - Animal Control	CEO	0	0	0	-	(106,200)	(106,200)	(99,429)	99.83%
05320	Expense - Asset Depreciation	MFA	0	0	0	-	(6,200)	(6,200)	(6,086)	1014.30%
			5,400	**5,400**	**5,875**	150.63%	**(112,400)**	**(112,400)**	**(105,514)**	105.30%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE 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	1,000	136	13.64%	0	0	0	
05403	Revenue - Other Law, Order & Public Safety (No GST)	CEO	500	500	1,277	#DIV/0!	0	0	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)	(1,000)	(496)	49.63%
05453	Expense - Vehicle Impounding	CEO	0	0	0	-	(500)	(500)	0	0.00%
			1,500	**0**	**1,413**	-	**(1,500)**	**(1,500)**	**(505)**	33.70%
	TOTAL LAW, ORDER & PUBLIC SAFETY		**198,300**	**198,300**	**209,492**	104.17%	**(384,500)**	**(384,500)**	**(363,713)**	91.92%
HEALTH										
Maternal & Infant Health										
07001	Revenue - Health	MFA	21,800	21,800	15,539	776.94%	0	0	0	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	0	-	(9,700)	(9,700)	(8,702)	89.71%
07102	Expense - Other Maternal and Infant Health	MOW	0	0	0	-	(19,800)	(19,800)	(19,745)	#DIV/0!
07110	Expense - Asset Depreciation	MFA	0	0	0	-	(2,500)	(2,500)	(2,270)	90.79%
			21,800	**21,800**	**15,539**	776.94%	**(32,000)**	**(32,000)**	**(30,718)**	251.78%
Health Inspection & Admin										
07121	Revenue - Health Inspection (No GST)	MFA	600	600	826	137.67%	0	0	0	-
07130	Expense - Health Inspection	CEO	0	0	0	-	(35,100)	(35,100)	(23,118)	66.62%
			600	**600**	**1,362**	227.06%	**(35,100)**	**(35,100)**	**(22,582)**	65.08%
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	-	(33,600)	(33,600)	(28,794)	75.18%
			0	**0**	**0**	#DIV/0!	**(33,600)**	**(33,600)**	**(28,794)**	75.18%
	TOTAL HEALTH		**22,400**	**22,400**	**16,901**	650.05%	**(100,700)**	**(100,700)**	**(82,094)**	96.35%
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	78,300	19,620	25.06%	0	0	0	-
08301	Expense - Other Welfare	CEO	0	0	0	-	(2,600)	(2,600)	(752)	28.93%
08303	Expense - Youth Services	SSPO	0	0	0	-	(25,000)	(25,000)	(21,310)	87.34%
08304	Expense - Tambellup Youth Centre	MOW	0	0	0	-	(2,400)	(2,400)	(1,196)	49.82%
			78,300	**78,300**	**19,620**	25.06%	**(30,000)**	**(30,000)**	**(23,258)**	79.11%
	TOTAL EDUCATION & WELFARE		**78,600**	**78,600**	**19,620**	24.96%	**(36,600)**	**(36,600)**	**(27,598)**	76.66%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE	Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
HOUSING									
Staff Housing									
09106 Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	0	-	(9,700)	(9,700)	(8,519)	87.82%
09107 Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	0	-	(12,100)	(12,100)	(12,060)	99.67%
09108 Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	0	-	(12,900)	(12,900)	(9,122)	70.71%
09109 Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	0	-	(24,100)	(24,100)	(27,887)	115.71%
09110 Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	0	-	(16,200)	(16,200)	(12,883)	79.52%
09120 Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	0	-	(12,100)	(12,100)	(9,115)	75.33%
09300 Expense - Allocation of Housing Costs	MFA	0	0	0	-	87,100	87,100	79,586	91.37%
		0	**0**	**0**	0.00%	**0**	**0**	**0**	#DIV/0!
Other Housing									
09002 Revenue - Sandalwood Villas	MFA	52,000	52,000	56,480	108.62%	0	0	0	-
09003 Revenue - Lavieville Lodge	MFA	12,000	12,000	20,090	167.42%	0	0	0	-
09004 Revenue - Other Housing	MFA	99,000	99,000	99,777	100.78%	0	0	0	-
09007 Revenue - Holland Court	MFA	35,000	35,000	34,920	99.77%	0	0	0	-
09125 Expense - Sandalwood Villas	MOW	0	0	0	-	(61,800)	(61,800)	(57,684)	93.34%
09126 Expense - Lavieville Lodge	MOW	0	0	0	-	(41,100)	(41,100)	(40,151)	97.69%
09128 Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	0	-	(18,900)	(18,900)	(14,436)	76.38%
09129 Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(17,100)	(13,192)	77.14%
09131 Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	0	-	(17,100)	(17,100)	(13,151)	76.91%
09132 Expense - Holland Court	MOW	0	0	0	-	(28,000)	(28,000)	(30,694)	109.62%
		198,000	**198,000**	**211,267**	106.70%	**(184,000)**	**(184,000)**	**(169,308)**	92.02%
TOTAL HOUSING		**198,000**	**198,000**	**211,267**	106.70%	**(184,000)**	**(184,000)**	**(169,308)**	92.02%
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	1,000	855	85.46%	0	0	0	-
10005 Revenue - Other Refuse Collection	MFA	500	500	436	87.27%	0	0	0	-
10076 Expense - Household Refuse	MOW	0	0	0	-	(78,000)	(78,000)	(72,910)	94.08%
10078 Expense - Tambellup Tip	MOW	0	0	0	-	(10,000)	(10,000)	(10,936)	109.36%
10079 Expense - Other Refuse Collection	MOW	0	0	0	-	(19,500)	(19,500)	(25,091)	128.67%
10080 Expense - Broomehill Tip	MOW	0	0	0	-	(31,500)	(31,500)	(40,501)	270.00%
10081 Expense - Transfer Station Tambellup	MOW	0	0	0	-	(82,100)	(82,100)	(76,611)	93.31%
10082 Expense - Transfer Station Broomehill	MOW	0	0	0	-	(82,100)	(82,100)	(76,548)	93.24%
10090 Expense - Asset Depreciation	MFA	0	0	0	-	(4,000)	(4,000)	(3,895)	97.37%
		74,200	**74,200**	**73,911**	99.61%	**(307,200)**	**(307,200)**	**(306,492)**	105.61%
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)	(20,000)	(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)**	**(24,500)**	**(20,053)**	81.85%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

	Resp. Officer	REVENUE Revised Budget	YTD Budget	YTD Actual	%	EXPENSE Revised Budget	YTD Budget	YTD Actual	%
Town Planning & Regional Development									
10301 Revenue - Town Planning	CEO	10,000	10,000	5,736	57.36%	0	0	0	-
10376 Expense - Town Planning	CEO	0	0	0	-	(118,800)	(118,800)	(63,091)	53.69%
		10,000	**10,000**	**5,736**	57.36%	**(118,800)**	**(118,800)**	**(63,091)**	53.69%
Other Community Amenities									
10451 Revenue - Other Community Amenities	MFA	10,000	10,000	12,152	121.52%	0	0	0	-
10526 Expense - Tambellup Cemetery	MOW	0	0	0	-	(72,600)	(72,600)	(88,534)	123.48%
10527 Expense - Broomehill Cemetery	MOW	0	0	0	-	(41,000)	(41,000)	(42,510)	105.22%
10528 Expense - Pindellup Cemetery	MOW	0	0	0	-	(1,800)	(1,800)	(545)	30.30%
10550 Expense - Asset Depreciation	MFA	0	0	0	-	(2,100)	(2,100)	(2,468)	117.51%
		10,000	**10,000**	**12,152**	121.52%	**(117,500)**	**(117,500)**	**(134,058)**	115.57%
Public Conveniences									
10625 Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	0	-	(11,700)	(11,700)	(14,852)	126.94%
10626 Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	0	-	(35,300)	(35,300)	(40,788)	115.55%
10627 Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	0	-	(17,700)	(17,700)	(11,875)	67.09%
10630 Expense - Asset Depreciation	MFA	0	0	0	-	(4,200)	(4,200)	(4,150)	98.81%
		0	**0**	**0**	-	**(68,900)**	**(68,900)**	**(71,665)**	104.01%
TOTAL COMMUNITY AMENITIES		**98,700**	**98,700**	**92,071**	93.28%	**(636,900)**	**(636,900)**	**(595,359)**	96.48%
RECREATION & CULTURE									
Public Halls & Civic Centres									
11001 Revenue - Broomehill Hall	MFA	1,200	1,200	1,295	258.92%	0	0	0	-
11002 Revenue - Broomehill Recreation Complex	MFA	7,500	7,500	5,000	66.67%	0	0	0	-
11005 Revenue - Tambellup Hall	MFA	45,600	45,600	2,991	6.56%	0	0	0	-
11007 Revenue - Tambellup Pavilion	MFA	5,000	5,000	5,000	100.00%	0	0	0	-
11076 Expense - Broomehill Hall	MOW	0	0	0	-	(26,100)	(26,100)	(27,254)	104.42%
11077 Expense - Broomehill Recreation Complex	MOW	0	0	0	-	(35,100)	(35,100)	(31,022)	88.38%
11078 Expense - Broomehill RSL Hall	MOW	0	0	0	-	(5,100)	(5,100)	(5,614)	110.08%
11080 Expense - Tambellup Hall	MOW	0	0	0	-	(36,300)	(36,300)	(36,966)	113.39%
11081 Expense - Tambellup RSL Hall	MOW	0	0	0	-	(1,800)	(1,800)	(1,564)	86.88%
11082 Expense - Former Tambellup Bowling Club	MOW	0	0	0	-	(55,700)	(55,700)	(57,726)	114.08%
11241 Expense - Tambellup Pavilion	MOW	0	0	0	-	(104,400)	(104,400)	(115,618)	123.79%
11190 Expense - Asset Depreciation	MFA	0	0	0	-	(139,600)	(139,600)	(145,147)	103.97%
		59,300	**59,300**	**14,286**	24.38%	**(404,100)**	**(404,100)**	**(420,910)**	109.53%
Other Recreation & Sport									
11151 Revenue - Other Recreation & Sport	MFA	20,000	20,000	20,618	103.09%	0	0	0	-
11223 Expense - Community Grants Program	MFA	0	0	0	-	0	0	0	0.00%
11224 Expense - Other Parks, Gardens & Reserves	MOW	0	0	0	-	(46,300)	(46,300)	(41,413)	97.21%
11225 Expense - Parks, Gardens & Reserves	MOW	0	0	0	-	(860,700)	(860,700)	(722,437)	80.10%
11248 Expense - Water Supplies	MOW	0	0	0	-	(42,500)	(42,500)	(69,957)	164.61%
11270 Expense - Asset Depreciation	MFA	0	0	0	-	(113,500)	(113,500)	(115,700)	101.94%
		20,000	**20,000**	**20,618**	103.09%	**(1,063,000)**	**(1,063,000)**	**(949,508)**	83.62%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE	Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
Libraries									
11301 Revenue - Broomehill Library	MFA	100	100	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	-	(89,200)	(89,200)	(75,535)	86.42%
11377 Expense - Tambellup Library & CRC	MFA	0	0	0	-	(76,300)	(76,300)	(71,305)	93.70%
11390 Expense - Asset Depreciation	MFA	0	0	0	-	(10,500)	(10,500)	(10,525)	100.24%
		100	**100**	**0**	0.00%	**(176,000)**	**(176,000)**	**(157,364)**	90.44%
Other Culture									
11451 Revenue - Other Culture	SSPO	0	0	0	-	0	0	0	-
11526 Expense - Broomehill Museum	MOW	0	0	0	-	(24,900)	(24,900)	(18,812)	114.71%
11527 Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	0	-	(24,200)	(24,200)	(4,675)	19.32%
11528 Expense - Heritage Trail	SSPO	0	0	0	-	(12,500)	(12,500)	0	0.00%
11529 Expense - Toolbrunup School	MOW	0	0	0	-	(800)	(800)	(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)	(7,800)	(7,775)	99.68%
		0	**0**	**0**	0.00%	**(70,200)**	**(70,200)**	**(31,761)**	45.90%
TOTAL RECREATION & CULTURE		**79,400**	**79,400**	**34,904**	44.35%	**(1,713,300)**	**(1,713,300)**	**(1,559,543)**	88.46%
TRANSPORT									
Road Construction									
12001 Revenue - Grants Roads to Recovery	MOW	525,300	525,300	0	0.00%	0	0	0	-
12004 Revenue - Grants Regional Road Group	MOW	592,000	592,000	589,442	99.57%	0	0	0	-
12007 Revenue - Local Roads & Community Infrastructure Program	MOW	767,200	767,200	214,981	28.02%	0	0	0	-
		1,884,500	**1,884,500**	**804,423**	38.85%	**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	235,000	235,000	235,000	100.86%	0	0	0	-
12159 Revenue - Direct Grant	MFA	242,000	242,000	242,419	118.83%	0	0	0	-
12160 Revenue - Profit on Sale of Assets	MFA	13,700	13,700	8,549	62.40%	0	0	0	-
12162 Revenue - Other Road Maintenance (No GST)	MFA	6,000	6,000	5,980	99.67%	0	0	0	-
12226 Expense - Road Maintenance	MOW	0	0	0	-	(1,164,500)	(1,164,500)	(889,150)	79.42%
12228 Expense - RAMM Road Inventory	MFA	0	0	0	-	(70,000)	(70,000)	(68,220)	136.44%
12250 Expense - Maintenance Other	MFA	0	0	0	-	(215,000)	(215,000)	(92,090)	42.83%
12251 Expense - Street Lighting	MFA	0	0	0	-	(35,000)	(35,000)	(31,618)	90.34%
12252 Expense - Tambellup Depot Maintenance	MOW	0	0	0	-	(56,800)	(56,800)	(84,873)	149.42%
12255 Expense - Broomehill Depot Maintenance	MOW	0	0	0	-	(17,800)	(17,800)	(16,926)	95.09%
12258 Expense - Asset Depreciation	MFA	0	0	0	-	(1,619,500)	(1,619,500)	(1,700,113)	104.98%
12259 Expense - Staff Housing Allocation	MFA	0	0	0	-	(38,000)	(38,000)	(33,462)	0.00%
12260 Expense - Gravel Pit Rehabilitation	MOW	0	0	0	-	(3,000)	(3,000)	(3,727)	124.22%
		496,700	**496,700**	**491,948**	107.72%	**(3,219,600)**	**(3,219,600)**	**(2,920,179)**	92.57%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

		Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
Traffic Control										
12451	Revenue - Licensing	MFA	16,300	16,300	13,732	84.24%	0	0	0	-
12526	Expense - Licensing	MFA	0	0	0	-	(233,500)	(233,500)	(198,953)	87.15%
			16,300	**16,300**	**13,732**	84.24%	**(233,500)**	**(233,500)**	**(198,953)**	87.15%
	TOTAL TRANSPORT		**2,397,500**	**2,397,500**	**1,310,102**	51.51%	**(3,453,100)**	**(3,453,100)**	**(3,119,133)**	92.20%
ECONOMIC SERVICES										
Rural Services										
13076	Expense - Rural Services	MOW	0	0	0	-	(7,200)	(7,200)	(3,821)	53.07%
13078	Expense - Vermin & Pest Control	MOW	0	0	0	-	(500)	(500)	(243)	48.58%
			0	**0**	**0**	-	**(7,700)**	**(7,700)**	**(4,064)**	52.78%
Tourism & Area Promotion										
13151	Revenue - Broomehill Caravan Park	MFA	106,000	106,000	68,104	64.25%	0	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	500	25	5.08%	0	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	650,000	650,000	286,436	34.06%	0	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	0	-	(141,200)	(141,200)	(139,830)	99.03%
13229	Expense - Great Southern Treasures	CEO	0	0	0	-	(16,000)	(16,000)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	0	-	(103,700)	(103,700)	(85,596)	84.00%
13233	Expense - Tambellup Caravan Park	CEO	0	0	0	-	(30,000)	(30,000)	(218)	1.09%
13250	Expense - Asset Depreciation	MFA	0	0	0	-	(14,900)	(14,900)	(15,518)	104.15%
			756,500	**756,500**	**354,566**	37.42%	**(305,800)**	**(305,800)**	**(254,162)**	86.45%
Building Control										
13301	Revenue - Building Services	MFA	4,000	4,000	3,925	98.12%	0	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	200	200	160	80.22%	0	0	0	-
13303	Revenue - Building Services Levy	MFA	2,000	2,000	2,404	120.19%	0	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	100	64	63.70%	0	0	0	-
13376	Expense - Building Services	CEO	0	0	0	-	(49,100)	(49,100)	(34,797)	71.75%
13377	Expense - Construction Training Fund Levy	MFA	0	0	0	-	(200)	(200)	(52)	25.88%
13378	Expense - Building Services Levy	MFA	0	0	0	-	(2,000)	(2,000)	(1,179)	58.95%
			6,300	**6,300**	**6,553**	104.01%	**(51,300)**	**(51,300)**	**(36,028)**	71.06%
Other Economic Services										
13451	Revenue - Other Economic Services	MFA	73,800	73,800	60,255	81.65%	0	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	0	-	(91,500)	(91,500)	(85,684)	93.64%
13528	Expense - Railway Building	MOW	0	0	0	-	(9,900)	(9,900)	(4,927)	49.77%
13529	Expense - Community Bank	MOW	0	0	0	-	(10,600)	(10,600)	(7,739)	87.94%
13550	Expense - Asset Depreciation	MFA	0	0	0	-	(9,000)	(9,000)	(9,007)	100.07%
			73,800	**73,800**	**60,255**	81.65%	**(121,000)**	**(121,000)**	**(107,357)**	90.06%
	TOTAL ECONOMIC SERVICES		**836,600**	**836,600**	**421,373**	41.01%	**(485,800)**	**(485,800)**	**(401,611)**	85.16%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

8: OPERATING REVENUE AND EXPENDITURE

	Resp. Officer	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	%	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	%
OTHER PROPERTY & SERVICES									
Private Works									
14001 Revenue - Private Works	MFA	18,000	18,000	13,669	227.82%	0	0	0	-
14051 Expense - Private Works	MOW	0	0	0	-	(18,000)	(18,000)	(19,994)	338.88%
		18,000	**18,000**	**13,669**	227.82%	**(18,000)**	**(18,000)**	**(19,994)**	338.88%
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	-	(897,900)	(897,900)	(871,603)	97.44%
14152 Expense - Unallocated Wages	MOW	0	0	0	-	0	0	0	#DIV/0!
14153 Expense - Occ Health & Safety	MOW	0	0	0	-	(60,700)	(60,700)	(54,391)	89.61%
14154 Expense - Works Training	MOW	0	0	0	-	(31,000)	(31,000)	(30,362)	97.94%
14200 Expense - PWO Allocated	MFA	0	0	0	-	989,600	989,600	925,133	93.81%
		0	**0**	**1,777**	#DIV/0!	**0**	**0**	**(31,223)**	0.00%
Plant Operation Costs									
14249 Revenue - Community Bus Hire	MFA	2,000	2,000	2,218	#DIV/0!	0	0	0	-
14250 Revenue - Plant Operation	MFA	35,000	35,000	35,391	101.12%	0	0	0	-
14251 Expense - Plant Operation	MOW	0	0	0	-	(591,600)	(591,600)	(536,094)	90.66%
14300 Expense - Plant Operation Allocated	MFA	0	0	0	-	591,600	591,600	435,296	73.62%
14301 Expense - Plant Depreciation Recovered	MFA	0	0	0	-	0	0	148,986	-
		37,000	**37,000**	**37,609**	107.46%	**0**	**0**	**48,187**	-
Salaries & Wages									
14551 Expense - Gross Wages & Salaries	CEO	0	0	0	-	(2,490,400)	(2,490,400)	(2,210,019)	88.74%
14600 Expense - Wages & Salaries Allocated	CEO	0	0	0	-	2,490,400	2,490,400	2,299,281	92.33%
		0	**0**	**0**	-	**0**	**0**	**89,262**	-
Unclassified									
14706 Revenue - Unclassified	MFA	10,000	10,000	18,600	0.00%	0	0	0	#DIV/0!
14753 Expense - Unclassified	CEO	0	0	0	-	(43,000)	(43,000)	(16,573)	38.54%
14754 Expense - Doubtful Debts Expense	CEO	0	0	0	-	0	0	0	#DIV/0!
14755 Expense - Asset Depreciation	CEO	0	0	0	-	0	0	(750)	#DIV/0!
14756 Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	0	-	(5,000)	(5,000)	(4,800)	96.00%
14759 Expense - 50 Norrish Street, Tambellup	MOW	0	0	0	-	(100)	(100)	(1,566)	1566.16%
		10,000	**10,000**	**18,600**	0.00%	**(48,100)**	**(48,100)**	**(23,689)**	49.25%
Workers Compensation									
14800 Revenue - Workers Compensation	MFA	70,000	70,000	79,652	113.79%	0		0	-
14851 Expense - Workers Compensation	MFA	0		0	-	(70,000)	(70,000)	(83,775)	119.68%
		70,000	**70,000**	**79,652**	113.79%	**(70,000)**	**(70,000)**	**(83,775)**	119.68%
TOTAL OTHER PROPERTY & SERVICES		**135,000**	**135,000**	**151,308**	125.05%	**(136,100)**	**(136,100)**	**(21,231)**	17.12%
TOTAL OPERATING REVENUE / (EXPENSE)		**7,482,100**	**7,482,100**	**7,012,924**	88.13%	**(8,401,900)**	**(8,401,900)**	**(7,406,271)**	89.38%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

9: CAPITAL REVENUE AND EXPENDITURE

		Resp Officer	Class	REVENUE Revised Budget	REVENUE YTD Budget	REVENUE YTD Actual	REVENUE %	EXPENSE Revised Budget	EXPENSE YTD Budget	EXPENSE YTD Actual	EXPENSE %
GOVERNANCE											
CAP189	Tamb Admin Building - external paint	MOW	BS	0	0	0	-	(30,000)	(30,000)	(26,910)	89.70%
Plant Replacement											
04353	Ford Everest Wagon - BHT150	MOW	P&E	45,000	45,000	61,818	######	(65,000)	(65,000)	(67,977)	######
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	40,000	0	0.00%	(55,000)	(55,000)	0	0.00%
			Total	**85,000**	**85,000**	**61,818**	72.73%	**(150,000)**	**(150,000)**	**(94,887)**	63.26%
LAW, ORDER & PUBLIC SAFETY											
CAP187	Fast Fill Fire Unit - fire brigades (LGGS funding rec'd)	CEO	P&E	0	0	0	-	0	0	0	#DIV/0!
			Total	**0**	**0**	**0**	-	**0**	**0**	**0**	#DIV/0!
EDUCATION & WELFARE											
LR301	Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	0	0	-	(110,000)	(110,000)	(57,371)	52.16%
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	0	0	-	(20,000)	(20,000)	0	0.00%
			Total	**0**	**0**	**0**	-	**(130,000)**	**(130,000)**	**(57,371)**	44.13%
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)	(10,000)	(9,255)	92.55%
LR401	Tambellup Hall - roof	MOW	BS	0	0	0	-	(45,000)	(45,000)	(1,473)	3.27%
CAP190	Tambellup Hall - external paint	MOW	BS	0	0	0	-	(50,000)	(50,000)	0	0.00%
CAP191	Tambellup Lesser Hall - create storeroom for records	MOW	BS	0	0	0	-	(10,000)	(10,000)	(9,710)	97.10%
CAP192	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	0	-	(80,000)	(80,000)	(26,400)	33.00%
CAP198	Broomehill Rec Complex - water security plan	MOW	I-P	0	0	0	-	(45,000)	(45,000)	(27,911)	62.03%
CAP193	Broomehill Rec Complex - Bowling Green resurfacing	MOW	I-P	0	0	0	-	(135,000)	(135,000)	(121,807)	90.23%
CAP194	Tambellup CRC - subfloor and floor repairs	MOW	BS	0	0	0	-	(40,000)	(40,000)	(29,092)	72.73%
CAP181	Diprose Park - replace exercise equipment	MOW	I-P	0	0	0	-	(20,000)	(20,000)	0	0.00%
CAP195	Gordon River facilities	MOW	I-P	0	0	0	-	(160,000)	(160,000)	(125,597)	78.50%
			Total	**0**	**0**	**0**	-	**(595,000)**	**(595,000)**	**(351,244)**	59.03%
TRANSPORT											
CAP170	Tambellup Depot workshop - oil store	MOW	BS	0	0	0	-	(25,000)	(25,000)	0	0.00%
Plant Replacement											
12300	Plant trailer with electric brakes, winch	MOW	P&E	0	0	0	#DIV/0!	(10,000)	(10,000)	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	100,000	0	0.00%	(340,000)	(340,000)	0	0.00%
12300	Isuzu FRR600 truck - BH000	MOW	P&E	63,000	63,000	62,727	-	(185,000)	(185,000)	(181,681)	98.21%
12300	Isuzu FRR500 truck - BH00	MOW	P&E	25,000	25,000	0	-	(85,000)	(85,000)	0	0.00%
12300	Ford Ranger Wildtrak with canopy - BHT152 (MOW)	MOW	P&E	48,000	48,000	45,455	94.70%	(58,000)	(58,000)	(59,036)	######
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	35,000	0	0.00%	(50,000)	(50,000)	0	0.00%
12300	Ford Ranger dual cab - BHT158	MOW	P&E	35,000	35,000	31,818	90.91%	(50,000)	(50,000)	(47,577)	95.15%
12300	Ford Ranger dual cab - BHT159	MOW	P&E	35,000	35,000	0	0.00%	(50,000)	(50,000)	0	0.00%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

9: CAPITAL REVENUE AND EXPENDITURE		Resp Officer	Class	REVENUE Revised Budget	YTD Budget	YTD Actual	%	EXPENSE Revised Budget	YTD Budget	YTD Actual	%
Townscape											
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	0	0	-	(75,000)	(75,000)	(51,656)	68.87%
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	0	-	0	0	0	#DIV/0!
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)	(219,000)	(202,131)	92.30%
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	0	-	(65,000)	(65,000)	(65,499)	######
RG71	Tambellup West Road - reseal	MOW	I-R	0	0	0	-	(183,000)	(183,000)	(190,474)	######
RG72	Warrenup Road - stabilise and seal	MOW	I-R	0	0	0	-	(525,000)	(525,000)	(546,330)	######
Road Construction - Roads to Recovery											
RR33	North Terrace - asphalt overlay	MOW	I-R	0	0	0	-	(67,000)	(67,000)	(67,027)	######
RR34	Taylor Street - asphalt overlay	MOW	I-R	0	0	0	-	(101,000)	(101,000)	(101,211)	######
RR35	Nymbup Road - gravel sheet	MOW	I-R	0	0	0	-	(67,700)	(67,700)	(67,746)	######
RR36	Pallinup Road - construct & seal	MOW	I-R	0	0	0	-	(237,600)	(237,600)	(282,020)	######
RR37	Crosby Road - gravel sheet	MOW	I-R	0	0	0	-	(52,000)	(52,000)	(44,336)	85.26%
Road Construction - Local Roads and Community Infrastructure											
LR405	Flat Rocks Road - reseal	MOW	I-R	0	0	0	-	0	0	(128,040)	
	Add back Job Depreciation		I-R	0	0	0	-	89,200	89,200	49,410	55.39%
			Total	**386,000**	**386,000**	**183,636**	-	**(2,600,700)**	**(2,600,700)**	**(2,221,990)**	85.44%
ECONOMIC SERVICES											
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	0	-	(20,000)	(20,000)	(3,405)	17.03%
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	0	-	(10,000)	(10,000)	0	0.00%
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	0	-	(585,000)	(585,000)	(475,962)	81.36%
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	0	-	(838,200)	(838,200)	(402,958)	48.07%
CAP196	India Street Dam - fencing	MOW	I-W	0	0	0	-	(20,000)	(20,000)	0	0.00%
CAP197	Water tanks (3) - Bhill & Tamb depots mains connections	MOW	I-W	0	0	0	-	(19,000)	(19,000)	(15,314)	80.60%
			Total	**0**	**0**	**0**	-	**(1,492,200)**	**(1,492,200)**	**(897,640)**	60.16%
OTHER PROPERTY & SERVICES											
14761	Subdivision costs - Jam Creek Rd dam (Water Corp)	CEO	LF	0	0	0	-	0	0	(5,564)	#DIV/0!
				0	**0**	**0**	-	**0**	**0**	**(5,564)**	#DIV/0!
	TOTAL			**471,000**	**471,000**	**245,455**	-	**(4,976,900)**	**(4,976,900)**	**(3,628,696)**	72.91%
	LAND - FREEHOLD		LF	0	0	0		0	0	(5,564)	
	BUILDINGS - SPECIALISED		BS	0	0	0		(925,000)	(925,000)	(613,177)	66.29%
	PLANT & EQUIPMENT		P&E	471,000	471,000	245,455		(1,074,000)	(1,074,000)	(481,921)	44.87%
	INFRASTRUCTURE - ROADS		I-R	0	0	0		(1,546,700)	(1,546,700)	(1,756,390)	######
	INFRASTRUCTURE - FOOTPATHS		I-F	0	0	0		(75,000)	(75,000)	(51,656)	68.87%
	INFRASTRUCTURE - PARKS & OVALS		I-P	0	0	0		(440,000)	(440,000)	(301,715)	68.57%
	INFRASTRUCTURE - OTHER		I-O	0	0	0		(877,200)	(877,200)	(402,958)	45.94%
				471,000	**471,000**	**245,455**		**(4,976,900)**	**(4,976,900)**	**(3,628,696)**	72.91%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

9: CAPITAL REVENUE AND EXPENDITURE		Resp Officer	Class	REVENUE Revised Budget	YTD Budget	YTD Actual	%	EXPENSE Revised Budget	YTD Budget	YTD Actual	%
RESERVE TRANSFERS from / (to)											
	Leave Reserve	MFA		75,900	75,900	36,183	47.67%	(54,000)	(54,000)	(54,355)	######
	Plant Replacement Reserve	MFA		623,000	623,000	236,431	37.95%	(453,500)	(453,500)	(460,868)	######
	Building Reserve	MFA		218,100	218,100	0	-	(35,000)	(35,000)	(36,721)	######
	Computer Reserve	MFA		0	0	0	-	(7,800)	(7,800)	(8,507)	######
	Tambellup Recreation Ground & Pavilion Reserve	MFA		0	0	0	-	(8,500)	(8,500)	(9,282)	######
	Broomehill Recreation Complex Reserve	MFA		45,000	45,000	45,000	-	(18,000)	(18,000)	(21,522)	######
	Building Maintenance Reserve	MFA		0	0	0	-	(4,000)	(4,000)	(4,520)	######
	Sandalwood Villas Reserve	MFA		0	0	0	-	(16,000)	(16,000)	(17,375)	######
	Broomehill Synthetic Bowling Green Replacement Reserve	MFA		110,000	110,000	110,000	######	(15,000)	(15,000)	(15,259)	######
	Refuse Sites Post Closure Management Reserve	MFA		0	0	0	-	(12,300)	(12,300)	(13,123)	######
	Lavieville Lodge Reserve	MFA		0	0	0	-	(14,900)	(14,900)	(14,581)	97.86%
	Townscape Plan Implementation Reserve	MFA		0	0	0	-	(11,600)	(11,600)	(13,115)	######
	Tambellup Bowling Green Replacement Reserve	MFA		0	0	0	-	(9,700)	(9,700)	(10,410)	######
	Tourism and Economic Development Reserve	MFA		0	0	0	-	(20,700)	(20,700)	(21,818)	######
	Energy Efficiency Reserve	MFA		0	0	0	-	(21,500)	(21,500)	(21,025)	97.79%
	Parks & Playgrounds Reserve	MFA		0	0	0	-	(21,500)	(21,500)	(21,025)	97.79%
				1,072,000	**1,072,000**	**427,614**	39.89%	**(724,000)**	**(724,000)**	**(743,506)**	######
LOANS											
00122	Loan Repayments	MFA		0	0	0		(113,900)	(113,900)	(113,902)	
				0	**0**	**0**		**(113,900)**	**(113,900)**	**(113,902)**	
	TOTAL CAPITAL			**1,543,000**	**1,543,000**	**673,069**		**(5,814,800)**	**(5,814,800)**	**(4,486,103)**	