



Annual Budget 2023-2024



Budget Introduction

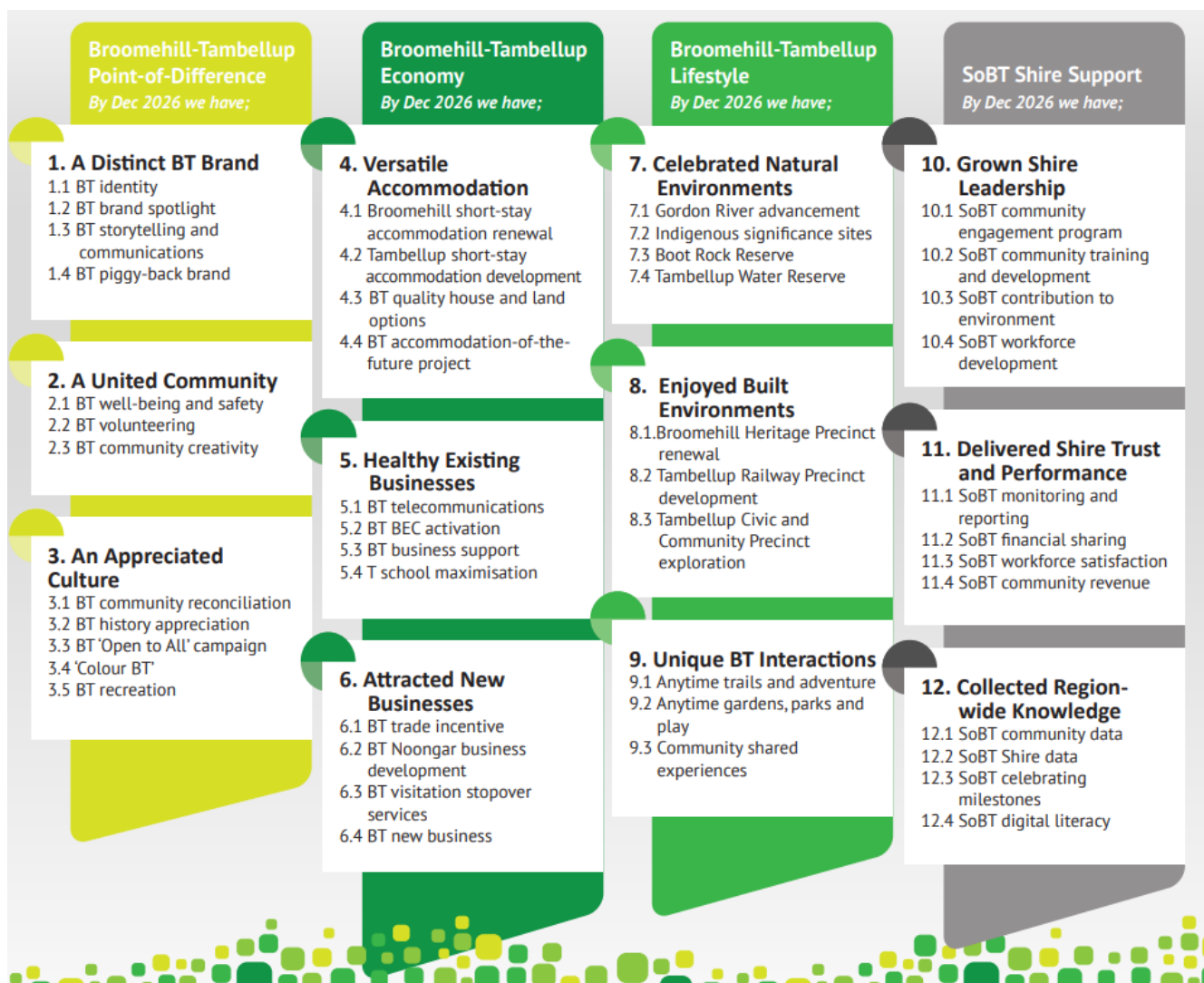
From the CEO



It is my pleasure, as the CEO of the Shire of Broomehill-Tambellup, to present the 2023/2024 Annual Budget.

The 2022/2023 financial year saw a major review undertaken of the Shire's long term planning processes, led by the adoption of a new Community Strategic Plan, titled *People Power*. People Power is the key document to set the direction for the next ten years and evolved directly from feedback and ideas generated through numerous well attended community workshops and written feedback methods. I thank all community members who had their say and gave their ideas for our future so willingly.

People Power is presented within a framework of a twelve (12) piece jigsaw puzzle, themed within four key pillars, with each piece representing an essential element to enable our communities to survive, and then thrive. These elements of People Power are as follows:





To ensure that People Power is the key focus of the Shire and is adopted into our everyday activities, a completely re-written Corporate Business Plan was adopted by the Council on 18 May 2023. This plan is a four year operational plan that sets the implementation of the strategies contained within People Power and summarises all goals set in other planning documents, such as the Public Health Plan, Disability Access & Inclusion Plan, etc. The Corporate Business Plan is the ‘bible’ that sets the direction for not only what we do each day, but the projects and services that are contained within this budget document. Both People Power and the Corporate Business Plan are available on the Shire’s website.

In addition to these two important corporate planning documents, the Shire has begun to develop ‘Precinct Plans’ to design specific initiatives or upgrades to major community facilities. During 2022/2023 the Council adopted plans for the following:

- (Proposed) Tambellup Caravan Park;
- Broomehill Heritage Precinct;
- Public Health Plan;
- Broomehill Caravan Park;
- Roads Hierarchy; and
- Tambellup Cemetery.



Precinct Plans that are currently in the drafting stage, that the Shire will be seeking community feedback on in the coming months, include the following:

- Broomehill Cemetery;
- Tambellup Youth Centre (The Zone);
- Tambellup Main Street & Railway Precinct;
- Gordon River Facilities; and
- Broomehill Streetscape Plan.



All input and ideas for these areas are welcomed and the Shire will be working closely with user groups to develop these important future directions. All adopted plans or plans seeking feedback are available on the Shire’s website, www.shirebt.wa.gov.au

This years’ budget totals \$13.4m, representing \$7.3m in operating expenditure and \$6.1m in capital expenditure. This budget is highlighted by several exciting community projects, including:

- The construction of a new Caravan Park in Tambellup;
- Improvements at the Tambellup Youth Centre (The Zone);
- New public toilets in the Tambellup Railway Precinct;
- Terracing in front of the Broomehill Cricket Pavillion;
- Major Roof Repairs to the Tambellup Town Hall; and
- Improvements to facilities at the Gordon River in the Tambellup town site.

Over 5kms of new seal on the northern gravel section of Warrenup Road (\$588,000), major widening works on Tieline Road (\$375,000) and sealing Chillicup Road (Brassey to Morgan Rd - \$289,100) are the biggest jobs in a \$1.84m road construction program, nearly equalling last years budgeted program of \$1.85m and \$981,000 more than the year before. The Shire is fortunate to receive funding from the

Regional Road Group and Roads to Recovery programs, which assists in meeting the costs in completing the planned projects.

Unfortunately, the constant legislative changes to the format required for the budget financial papers produces a budget document that is getting harder and harder for the community to derive meaningful information from. To assist, I provide the following budget summary:

- An **opening surplus position** at 30 June 2023 of \$2.1m. This budget is prepared assuming a surplus as at 30 June 2024 of \$0;
- **Net cash provided from operations** this year is negative \$1m due to the prepayment of \$2m Financial Assistance Grants by the Federal Government in the previous financial year;
- **Capital expenditure** of \$6.1m;
- A reduction in **loan indebtedness** of \$110,700 to \$1.57m at 30 June 2024;
- Increase in the total balance of **reserve accounts** of \$103,000 to \$2.24m at 30 June 2024;
- An increase in total **rates raised** of 5.0%, when compared to 2022/2023. Please note that individual properties will vary due to the constant revaluation of properties by the Valuer Generals Office;
- Total **wages** are lower than property rates raised (\$2.37m vs \$2.9m); and
- At 30 June 2024, reserve accounts held (\$2.24m) will be significantly higher than loans owing (\$1.57m).

The enclosed budget is a result of the goals and strategies defined in People Power and the subsequent Corporate Business plan. I commend this budget to you as a financially responsible budget that ensures services and facilities continue to be provided at the level ratepayers and residents have come to expect, while providing renewal of essential road and community assets for the enhancement of the whole Shire.

Highlights of this years' Annual Budget are:

Key Pillar – Broomehill-Tambellup Point of Difference

CAPITAL:

- \$170,000 has been allocated to the Tambellup Youth Centre for building extension and improvements and extension of the sealed area;
- Garrity Street Park Development - \$10,000; and
- Tambellup Cemetery – Implementation of 5yr Plan – seating, bollards and parking - \$15,000.

OPERATING:

- Youth Worker program – funding from Youth Great Southern \$20,000 and Tambellup Noongar Land Association \$15,000 to assist with continuation of Youth Worker program. Total expense of \$62,000 - \$27,000 net cost to the Shire;
- Library Management payment to Tambellup CRC in accordance with the Service Agreement - \$50,000;
- Emergency Services Levy (ESL) Grant \$51,100 with expense of same for clothing & equipment, maintenance of equipment and insurances for fire brigade volunteers;
- Community Emergency Services Manager (CESM) agreement continues with DFES, Shires of Katanning and Woodanilling - \$20,000;

- Ranger Services provided under Service Agreement with Shire of Kojonup - \$30,000;
- A Smart Start, annual contribution - \$4,300;
- Donations to Broomehill and Tambellup Primary Schools to assist with transport for swimming lessons - \$1,000 each;
- Heritage - Municipal Inventory review - \$15,000 (*funding 50/50 received in 2021/22*);
- Annual Contribution towards Great Southern Treasures (\$13,000) and special projects (\$3,000); and
- Payment to Tambellup CRC for production of the Topics - \$10,500.

Key Pillar – Broomehill-Tambellup Economy

CAPITAL:

- Road Construction Program of \$1.84m:
 - Warrenup Road - Reconstruct gravel section to 7m two coat seal - \$400,000;
 - Warrenup Rd - reconstruct gravel section to 7.0m, seal - \$188,500;
 - Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to 7m - \$225,000;
 - Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to 7m - \$150,000;
 - Chillicup Rd - seal Brassey to Morgan Rd - \$289,100;
 - Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m - \$150,000;
 - Broomehill-Kojonup Road - Repair failed pavement reseal to 7m - \$150,000;
 - Greenhills South Road – widen, reconstruct & seal - \$150,000
 - Nelson Road - seal (McGuire to Chillicup) - \$25,000;
 - Crawford Street - reseal (both east & west) - \$25,000;
 - Bridge/Donald Street - construct & seal - \$65,000;
 - Nymbup Road – Repair & extend culverts - \$20,000;
- Broomehill Caravan Park - building upgrades/storage funded by the Local Roads and Community Infrastructure Program Phase 3 (\$41,000) and unpowered bay section (\$10,000);
- Tambellup Caravan Park development - park infrastructure, building upgrades and cabins - \$850,000:
 - Funding from Local Roads and Community Infrastructure Program Phase 3 - \$700,000;
 - Contribution from the Tambellup Cropping Group towards cabins - \$150,000; and
- Renovation of recently vacated Unit 3 at Lavieville Lodge - \$30,000 from Reserve.

OPERATING:

- Road maintenance budget of \$2.94m (including depreciation) consistent with previous year – including provision for contractors to do tree pruning and roadside spraying;
- \$32,200 –Town Planning Schemes amalgamation;
- Mosquito Control – increase in expenditure for participation in the Contiguous Local Authority Group (CLAG) with the Shires of Gnowangerup and Katanning; includes staff training, purchase of baits and equipment - \$18,500;

- Routine maintenance of staff housing, GROH houses and Seniors Accommodation units;
- Town Planning revenue decreased from \$32,000 to \$10,000 (*previous Flat Rocks Wind Farm & CBH applications*);
- Town Planning consultant expense - \$20,000;
- Town Planning legal advice - \$10,000;
- Broomehill Caravan Park routine maintenance;
- Management of standpipes and bores in the Shire - \$52,200;
- Standpipe water usage recouped from customers - \$20,000; and
- Installation of blinds to the gazebo at Sandalwood Villas - \$2,500.

Key Pillar – Broomehill-Tambellup Lifestyle

CAPITAL:

- Tambellup Railway Precinct – New Public Toilets - \$400,000;
- Gordon River facilities upgrade in the Tambellup town site - \$160,000;
- Broomehill Recreational Complex – Oval Terracing - \$160,000;
- Tambellup Hall – Roof Repair/Replacement - \$150,000;
- Tambellup townscape - Crowden St footpaths - \$75,000 (possible street tree installation);
- Broomehill Hall – Crack repairs (\$30,000) and investigate acoustic improvements (\$10,000);
- Broomehill Heritage Precinct and Journal Street Footpaths - \$63,500;
- Footpaths – Crawford & Sagers Street, Tambellup - \$23,000;
- Diprose Park – Replace Playground/exercise equipment - \$20,000;
- Carpark Design – Broomehill Complex & Broomehill Information Bay - \$15,000; and
- Broomehill Recreational Complex – South spectator area - \$10,000;

OPERATING:

- Tambellup Pavilion, installation of hand rails down steps to oval (*carry over*) - \$5,000;
- Participation (signage) in the Yoorn (Bobtail) Trail project with Outdoors Great Southern - \$22,000.
- Routine maintenance of Town Halls, Sporting Complex's, Parks and Gardens;

Key Pillar – SoBT Shire Support

CAPITAL:

- Installation of Solar PV system at the Tambellup Community Pavillion - \$33,000;
- Broomehill Administration Building; enclose carport/install roller doors for security - \$30,000;
- Tambellup Depot workshop oil store (*to meet Safety requirements*) - \$25,000;
- Tambellup Shire Office – New Carpet throughout - \$20,000;
- Fuel Management System - \$20,000; and

- Plant Replacement per the 10 year program, funded by the Plant Reserve.

OPERATING:

- Integrated Planning expenses \$20,000 – for review of Strategic Resource Plan (includes Long Term Financial and Asset Management plans) and \$7,000 for community perception survey;
- Planning and design for various projects - \$50,000 (Youth Centre Master Plan, Youth Engagement Strategy, Economic Development Strategy, Waste Management Plan and Tambellup Railway Precinct);
- Property rates increase of 5.0%, raising an additional \$141,000 (the Local Government Cost Index is currently 4.5% and the Consumer Price Index (CPI) over the twelve months to March 2023 was 7.0%);
- CBH ex-gratia rates also increase by 5.0%;
- Rates write-offs budgeted for Tambellup Golf Club, Tambellup Business Centre and Broomehill Village Cooperative as in previous years;
- Advance payment of Financial Assistance Grants received in June 2023 of 100% of the 2023/2024 allocation (meaning \$0 budget in 2023/2024);
- Members Meeting Fees \$64,000, President and Deputy Allowances \$12,500 - increased per Council workshop 9 June 2022;
- Additional IT expense \$12,000 to increase cyber security measures;
- Rubbish collection charges for household and commercial properties increased by 5-10% (raising an additional \$8,000);
- Refuse site improvements at Broomehill (\$12,000) and Tambellup (\$5,000); and
- 50 Norrish Street, Tambellup; asbestos removal and demolition of building - \$20,000 (Old Butchers Shop).

Reserve Funds

- Increase in Reserve funds of \$103,000 to closing balance at 30 June 2024 of \$2.24m;
- A review of all reserve accounts will occur in 2023/2024;
- Two (2) new reserve accounts created:
 1. Parks & Playgrounds - \$20,000; and
 2. Energy Efficiency - \$20,000.

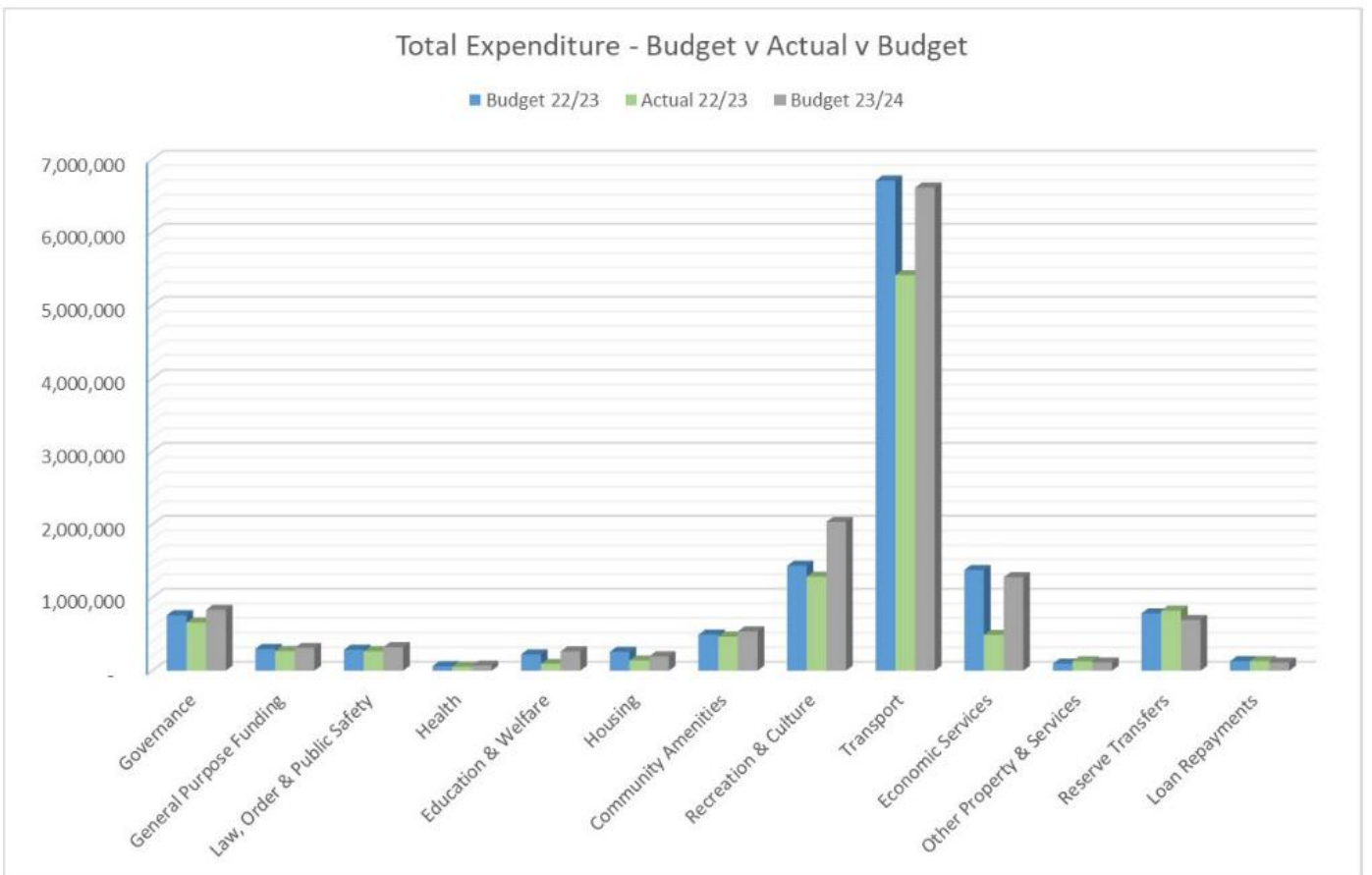
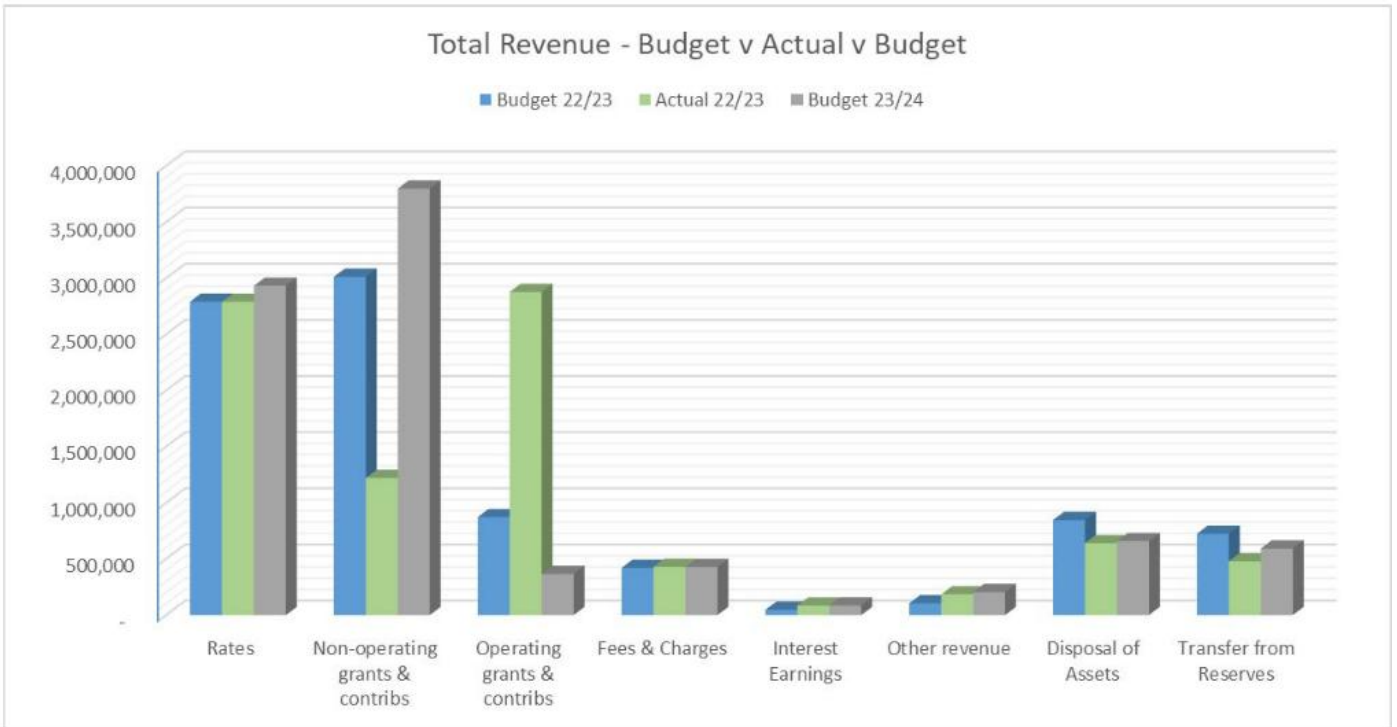
Loans

- No new loans are proposed in 2023/2024;
- Existing Loans:
 - GROH Housing loan matures 2034/35; and
 - Tambellup Pavilion loan matures 2036/37;
- Opening Balance 1 July 2022 - \$1.68m;
- Closing Balance 30 June 2023 - \$1.57m.

This coming year promises to be a good balance between new and exciting community projects and responsible planning for the future. Much time and effort will be spent developing good ideas into well planned, costed and designed projects for future years with a high focus on community input and feedback. Please don't hesitate to share your ideas with me. As always, if you require further information, please contact any staff member at our Broomehill or Tambellup office.

I would like to personally thank all staff, especially the Senior Management Team, and the elected members for your continued hard work, personal dedication to serving the community and the manner in which you work as a team for the betterment of the Shire.

Anthony Middleton
Chief Executive Officer



SHIRE OF BROOMEHILL-TAMBELLUP
ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

*a region driven by
community spirit*

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 2,932,300	\$ 2,789,445	\$ 2,790,600
Grants, subsidies and contributions	10	365,600	2,877,280	872,300
Fees and charges	13	427,800	429,081	420,200
Interest revenue	11(a)	86,200	85,060	47,000
Other revenue	11(b)	205,400	184,417	105,300
		4,017,300	6,365,283	4,235,400
Expenses				
Employee costs		(2,464,500)	(2,134,546)	(2,284,500)
Materials and contracts		(1,966,400)	(1,502,726)	(2,000,000)
Utility charges		(238,900)	(224,073)	(235,700)
Depreciation	6	(2,090,900)	(2,049,370)	(2,087,500)
Finance costs	11(d)	(62,300)	(66,563)	(67,300)
Insurance		(208,900)	(200,080)	(188,800)
Other expenditure		(95,300)	(103,165)	(92,500)
		(7,127,200)	(6,280,523)	(6,956,300)
		(3,109,900)	84,760	(2,720,900)
Capital grants, subsidies and contributions	10	3,798,000	1,220,776	3,012,300
Profit on asset disposals	5	5,500	138,110	102,000
Loss on asset disposals		(131,100)	(28,837)	(159,100)
		3,672,400	1,330,049	2,955,200
Net result for the period		562,500	1,414,809	234,300
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		562,500	1,414,809	234,300

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 2,842,700	\$ 2,704,034	\$ 2,705,300
Rates excluding general rates	2(a)	89,600	85,412	85,300
Grants, subsidies and contributions	10	365,600	2,877,280	872,300
Fees and charges	13	427,800	429,081	420,200
Interest revenue	11(a)	86,200	85,060	47,000
Other revenue	11(b)	205,400	184,417	105,300
Profit on asset disposals	5	5,500	138,110	102,000
		4,022,800	6,503,394	4,337,400
Expenditure from operating activities				
Employee costs		(2,464,500)	(2,134,546)	(2,284,500)
Materials and contracts		(1,966,400)	(1,502,726)	(2,000,000)
Utility charges		(238,900)	(224,073)	(235,700)
Depreciation	6	(2,090,900)	(2,049,370)	(2,087,500)
Finance costs	11(d)	(62,300)	(66,563)	(67,300)
Insurance		(208,900)	(200,080)	(188,800)
Other expenditure		(95,300)	(103,165)	(92,500)
Loss on asset disposals	5	(131,100)	(28,837)	(159,100)
		(7,258,300)	(6,309,360)	(7,115,400)
Non-cash amounts excluded from operating activities	3(b)	2,216,500	1,940,097	2,144,600
Amount attributable to operating activities		(1,019,000)	2,134,131	(633,400)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,798,000	1,220,776	3,012,300
Proceeds from disposal of assets	5	659,000	640,145	846,000
		4,457,000	1,860,921	3,858,300
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,088,000)	(928,063)	(1,910,500)
Payments for construction of infrastructure	5(b)	(3,252,200)	(2,043,112)	(2,990,300)
		(5,340,200)	(2,971,175)	(4,900,800)
Amount attributable to investing activities		(883,200)	(1,110,254)	(1,042,500)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	592,500	480,191	724,100
		592,500	480,191	724,100
Outflows from financing activities				
Repayment of borrowings	7(a)	(110,700)	(131,805)	(131,800)
Transfers to reserve accounts	8(a)	(695,600)	(823,424)	(786,900)
		(806,300)	(955,229)	(918,700)
Amount attributable to financing activities		(213,800)	(475,038)	(194,600)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,116,000	1,567,779	1,870,500
Amount attributable to operating activities		(1,019,000)	2,134,131	(633,400)
Amount attributable to investing activities		(883,200)	(1,110,254)	(1,042,500)
Amount attributable to financing activities		(213,800)	(475,038)	(194,600)
Surplus or deficit at the end of the financial year	3	0	2,116,618	0

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts				
Rates		\$ 2,956,500	\$ 2,821,254	\$ 2,845,600
Grants, subsidies and contributions		2,255,600	2,747,613	1,087,300
Fees and charges		427,800	384,081	360,200
Interest revenue		86,200	85,060	47,000
Goods and services tax received		572,900	433,163	412,000
Other revenue		205,400	184,417	105,300
		6,504,400	6,655,588	4,857,400
Payments				
Employee costs		(2,498,000)	(2,166,732)	(2,276,600)
Materials and contracts		(2,160,700)	(2,013,320)	(2,570,000)
Utility charges		(238,900)	(224,073)	(235,700)
Finance costs		(62,300)	(66,563)	(64,800)
Insurance		(208,900)	(200,080)	(188,800)
Goods and services tax paid		(529,000)	(461,384)	(537,000)
Other expenditure		(95,300)	(103,165)	(92,500)
		(5,793,100)	(5,235,317)	(5,965,400)
Net cash provided by (used in) operating activities	4	711,300	1,420,271	(1,108,000)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,088,000)	(928,063)	(1,910,500)
Payments for construction of infrastructure	5(b)	(3,252,200)	(2,043,112)	(2,990,300)
Capital grants, subsidies and contributions		3,798,000	1,220,776	3,012,300
Proceeds from sale of property, plant and equipment	5(a)	659,000	640,145	846,000
Net cash provided by (used in) investing activities		(883,200)	(1,110,254)	(1,042,500)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(110,700)	(131,805)	(131,800)
Net cash provided by (used in) financing activities		(110,700)	(131,805)	(131,800)
Net increase (decrease) in cash held		(282,600)	178,212	(2,282,300)
Cash at beginning of year		2,524,800	2,346,644	4,141,000
Cash and cash equivalents at the end of the year	4	2,242,200	2,524,856	1,858,700

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

**SHIRE OF BROOMEHILL-TAMBELLUP
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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 AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Residential	Gross rental valuation	0.119256	246	2,123,420	252,900			252,900	244,231	241,400
GRV - Commercial	Gross rental valuation	0.119256	13	181,648	21,400			21,400	20,809	21,800
UV - Rural	Unimproved valuation	0.005604	356	460,948,000	2,582,500			2,582,500	2,464,024	2,460,500
UV - Mining	Unimproved valuation	0.005604	0	0	0			0	0	0
Total general rates			615	463,253,068	2,856,800	0	0	2,856,800	2,729,064	2,723,700
		Minimum								
(ii) Minimum payment		\$								
GRV - Residential	Gross rental valuation	585	126	113,976	73,700			73,700	66,340	66,300
GRV - Commercial	Gross rental valuation	585	1	308	600			600	535	500
UV - Rural	Unimproved valuation	585	44	3,009,100	25,700			25,700	20,865	20,800
UV - Mining	Unimproved valuation	585	17	189,762	9,900			9,900	8,560	8,000
Total minimum payments			188	3,313,146	109,900	0	0	109,900	96,300	95,600
Total general rates and minimum payments			803	466,566,214	2,966,700	0	0	2,966,700	2,825,364	2,819,300
(iv) Ex-gratia rates										
GRV - Commercial	Gross rental valuation		2		89,600			89,600	85,412	85,300
Total ex-gratia rates			2	0	89,600	0	0	89,600	85,412	85,300
					3,056,300	0	0	3,056,300	2,910,776	2,904,600
Discounts (Refer note 2(d))								(115,000)	(112,879)	(110,000)
Waivers or Concessions (Refer note 2(e))								(9,000)	(8,451)	(4,000)
Total rates					3,056,300	0	0	2,932,300	2,789,446	2,790,600

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	15/09/2023	0	0.00%	11.00%
Option two				
First instalment	15/09/2023	0	5.50%	11.00%
Second instalment	15/01/2024	10	5.50%	11.00%
Option three				
First instalment	15/09/2023	0	5.50%	11.00%
Second instalment	15/11/2023	10	5.50%	11.00%
Third instalment	15/01/2024	10	5.50%	11.00%
Fourth instalment	15/03/2024	10	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,270	1,500
Instalment plan interest earned	3,300	2,814	3,300
Unpaid rates and service charge interest earned	19,500	18,522	16,500
	24,300	22,606	21,300

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
General Rates	Rate	5.00%	\$	\$ 115,000	\$ 112,879	\$ 110,000	Payment made in full by the due date
				115,000	112,879	110,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - GRV	Rate	Concession	100.00%	\$	\$ 9,000	\$ 8,451	\$ 8,500		
					9,000	8,451	8,500		

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents	4	1,500	2,524,856	1,500
Financial assets		2,240,700	2,137,623	1,857,200
Receivables		519,000	548,799	398,000
Inventories		42,500	35,110	30,000

Less: current liabilities

Trade and other payables		(425,000)	(436,925)	(395,800)
Contract liabilities		(138,000)	(555,223)	(35,000)
Long term borrowings	7	(113,900)	(110,769)	(110,700)
Employee provisions		(425,000)	(476,757)	(363,700)

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	2,803,700	5,246,388	2,286,700
	(425,000)	(436,925)	(395,800)
	(138,000)	(555,223)	(35,000)
	(113,900)	(110,769)	(110,700)
	(425,000)	(476,757)	(363,700)
	(1,101,900)	(1,579,674)	(905,200)
	1,701,800	3,666,714	1,381,500
3(c)	(1,701,800)	(1,550,097)	(1,381,500)
	0	2,116,617	0

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals	5	(5,500)	(138,110)	(102,000)
Add: Loss on asset disposals	5	131,100	28,837	159,100
Add: Depreciation	6	2,090,900	2,049,370	2,087,500

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	2,216,500	1,940,097	2,144,600

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts	8	(2,240,700)	(2,137,623)	(1,857,200)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		113,900	110,769	110,700
- Current portion of employee benefit provisions		425,000	476,757	365,000

Total adjustments to net current assets

	(1,701,800)	(1,550,097)	(1,381,500)
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3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		1,500	387,233	1,500
Term deposits		2,240,700	2,137,623	1,857,200
Total cash and cash equivalents		2,242,200	2,524,856	1,858,700
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,500	387,233	1,500
- Restricted cash and cash equivalents	3(a)	2,240,700	2,137,623	1,857,200
		2,242,200	2,524,856	1,858,700
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,240,700	2,137,623	1,857,200
		2,240,700	2,137,623	1,857,200
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,240,700	2,137,623	1,857,200
		2,240,700	2,137,623	1,857,200
Reconciliation of net cash provided by operating activities to net result				
Net result		562,500	1,414,809	234,300
Depreciation	6	2,090,900	2,049,370	2,087,500
(Profit)/loss on sale of asset	5	125,600	(109,273)	57,100
(Increase)/decrease in receivables		1,906,000	(119,044)	210,000
(Increase)/decrease in inventories		8,200	(12,536)	(20,000)
Increase/(decrease) in payables		(150,400)	(526,279)	(125,000)
Increase/(decrease) in contract liabilities		0	(23,814)	(547,500)
Increase/(decrease) in employee provisions		(33,500)	(32,186)	7,900
Capital grants, subsidies and contributions		(3,798,000)	(1,220,776)	(3,012,300)
Net cash from operating activities		711,300	1,420,271	(1,108,000)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	30,000	0	0	0	10,453	54,500	180,000	125,500	25,000	88,000	180,000	92,000
Buildings - specialised	756,000	0	0	0	106,549	0	0	0	619,500	0	0	0
Furniture and equipment	0	0	0	0	27,194	0	0	0	25,000	0	0	0
Plant and equipment	1,302,000	784,600	659,000	(125,600)	783,867	476,372	460,145	(16,227)	1,241,000	815,100	666,000	(149,100)
Total	2,088,000	784,600	659,000	(125,600)	928,063	530,872	640,145	109,273	1,910,500	903,100	846,000	(57,100)
(b) Infrastructure												
Infrastructure - roads	1,735,700	0	0	0	1,412,287	0	0	0	1,707,300	0	0	0
Infrastructure - footpaths	161,500	0	0	0	544,717	0	0	0	640,000	0	0	0
Infrastructure - parks and ovals	360,000	0	0	0	14,957	0	0	0	7,000	0	0	0
Infrastructure - water supply	0	0	0	0	59,731	0	0	0	58,000	0	0	0
Infrastructure - other	995,000	0	0	0	11,420	0	0	0	578,000	0	0	0
Total	3,252,200	0	0	0	2,043,112	0	0	0	2,990,300	0	0	0
Total	5,340,200	784,600	659,000	(125,600)	2,971,175	530,872	640,145	109,273	4,900,800	903,100	846,000	(57,100)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - water supply
Infrastructure - other

By Program

Governance
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
63,700	63,459	153,600
238,000	197,076	204,100
3,000	2,900	3,500
393,700	393,540	359,400
1,211,100	1,210,970	1,199,200
37,900	37,913	32,800
8,700	8,731	8,700
105,400	105,378	98,500
3,800	3,813	3,500
25,600	25,590	24,200
2,090,900	2,049,370	2,087,500
41,500	41,330	48,700
45,200	37,476	43,900
2,500	1,763	2,500
63,700	63,459	150,000
9,900	8,364	9,700
288,200	263,581	244,200
1,614,400	1,610,393	1,563,900
25,500	22,575	24,600
	429	0
2,090,900	2,049,370	2,087,500

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings - non-specialised	40 Years
Buildings - specialised	40 to 70 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	4 to 15 Years
Infrastructure - roads	20 to 90 Years
Infrastructure - footpaths	20 Years
Infrastructure - drainage	80 Years
Infrastructure - parks and ovals	20 to 75 Years
Infrastructure - water supply	10 to 75 Years
Infrastructure - other	10 to 50 Years

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Admin Building	95	WATC	5.60%	0	0	0	0	0	24,071		(24,071)	0	(1,190)	24,071		(24,100)	(29)	(1,500)
GROH Housing	100	WATC	1.90%	787,465	(62,000)	725,465	(20,400)	848,344	848,344	(60,879)	787,465	(21,519)	848,344	848,344	(60,800)	787,544	(22,000)	
Tambellup Pavilion	99	WATC	4.00%	894,850	(48,700)	846,150	(41,900)	941,705	941,705	(46,855)	894,850	(43,853)	941,705	941,705	(46,900)	894,805	(43,800)	
				1,682,315	0	(110,700)	1,571,615	(62,300)	1,814,120	0	(131,805)	1,682,315	(66,562)	1,814,120	0	(131,800)	1,682,320	(67,300)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		(15,000)	(15,000)
Credit card balance at balance date		(1,245)	(1,500)
Total amount of credit unused	0	483,755	483,500
Loan facilities			
Loan facilities in use at balance date	1,571,615	1,682,315	1,682,320

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24	
				Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
Municipal Fund - Bendigo Bank	To fund short term liquidity requirements	2008	500,000	0	500,000
			500,000	0	500,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	84,359	54,000	(107,500)	30,859	115,084	54,085	(84,810)	84,359	115,085	51,800	(95,600)	71,285
(b) Plant reserve	283,778	463,500	(405,000)	342,278	165,736	455,888	(337,846)	283,778	165,736	452,500	(390,000)	228,236
(c) Building reserve	731,427	20,000	(50,000)	701,427	541,492	199,232	(9,297)	731,427	541,492	188,300	(50,000)	679,792
(d) Information Technology reserve	60,630	6,900	0	67,530	53,725	6,905	0	60,630	53,724	5,800	0	59,524
(e) Tambellup Recreation Ground & Pavilion reserve	75,086	7,400	0	82,486	67,684	7,402	0	75,086	67,684	6,000	0	73,684
(f) Broomehill Recreation Complex reserve	126,271	12,600	0	138,871	113,637	12,634	0	126,271	113,638	10,300	0	123,938
(g) Building Maintenance reserve	84,230	2,200	0	86,430	62,025	22,205	0	84,230	62,025	20,900	(23,500)	59,425
(h) Sandalwood Villas reserve	127,863	14,000	0	141,863	113,823	14,040	0	127,863	113,822	11,700	0	125,522
(i) Broomehill Bowling Green Replacement reserve	104,728	11,900	0	116,628	92,833	11,895	0	104,728	92,834	10,000	0	102,834
(j) Refuse Sites Post Closure Management reserve	48,646	11,500	0	60,146	42,149	6,497	0	48,646	42,148	5,600	0	47,748
(k) Lavieville Lodge reserve	104,471	13,600	(30,000)	88,071	101,248	13,594	(10,371)	104,471	101,248	11,500	(25,000)	87,748
(l) Townscape Implementation reserve	244,269	8,500	0	252,769	235,883	8,386	0	244,269	235,883	3,600	(100,000)	139,483
(m) Tambellup Bowling Green Replacement reserve	47,078	9,000	0	56,078	38,221	8,857	0	47,078	38,221	8,100	0	46,321
(n) Tourism and Economic Development reserve	14,787	20,500	0	35,287	50,850	1,804	(37,867)	14,787	50,850	800	(40,000)	11,650
(o) Energy Efficiency reserve	0	20,000	0	20,000	0	0	0	0	0	0	0	0
(p) Parks & Playgrounds reserve	0	20,000	0	20,000	0	0	0	0	0	0	0	0
	2,137,623	695,600	(592,500)	2,240,723	1,794,390	823,424	(480,191)	2,137,623	1,794,390	786,900	(724,100)	1,857,190

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	- to meet the Shires Long Service Leave liability for its employees
(b) Plant reserve	Ongoing	- for the purchase of plant and equipment in accordance with the Plant Replacement Program
(c) Building reserve	Ongoing	- to finance replacement, major repair or construction of new Shire buildings; and costs associated with subdivision of land
(d) Information Technology reserve	Ongoing	- to purchase, replace or upgrade computer hardware, software and associated equipment
(e) Tambellup Recreation Ground & Pavilion reserve	Ongoing	- to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion
(f) Broomehill Recreation Complex reserve	Ongoing	- for works at the Broomehill Recreation Complex in consultation with the Complex Management Committee
(g) Building Maintenance reserve	Ongoing	- to fund building maintenance requirements of all Shire owned buildings
(h) Sandalwood Villas reserve	Ongoing	- for maintenance of the 6 units at Sandalwood Villas
(i) Broomehill Bowling Green Replacement reserve	10+ years	- for the future replacement of the synthetic bowling green at the Broomehill Recreation Complex
(j) Refuse Sites Post Closure Management reserve	20+ years	- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires
(k) Lavieville Lodge reserve	Ongoing	- for upgrade and maintenance of the 4 units at Lavieville Lodge
(l) Townscape Implementation reserve	Ongoing	- for implementation of the Townscape Plans for the Broomehill and Tambellup townsites
(m) Tambellup Bowling Green Replacement reserve	10+ years	- for the future replacement of the synthetic bowling green at the Tambellup sportsground
(n) Tourism and Economic Development reserve	Ongoing	- to progress tourism and economic development opportunities in the Shire
(o) Energy Efficiency reserve	10+ years	- to be used towards energy efficiency initiatives on Shire properties
(p) Parks & Playgrounds reserve	Ongoing	- for improvements to parks and playgrounds in the Shire, including replacement or upgrade of playground equipment

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of elected members of Council and the administration support available to the Council for provision of governance of the district. Costs relating to the task of assisting elected members and ratepayers on matters which do not concern specific Shire services

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose grants and interest revenue

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, mosquito control including participation in the Upper Great Southern Contiguous Local Authority Group; maintenance of the Infant Health Clinic in Tambellup

Education and welfare

To provide services to the elderly, children and youth

Assistance to the Broomehill and Tambellup Primary Schools, provision of Youth Services and maintenance of the Youth Centre

Housing

To provide quality staff housing, accommodation for independently living seniors in the community and GROH housing for Police and Teachers

Provision and maintenance of staff housing, GROH housing for Police and Teachers, and the independently living seniors accommodation in Broomehill and Tambellup

Community amenities

To provide essential services required by the community

Includes rubbish collection services, operation of the tip sites and waste transfer stations; administration of Town Planning Schemes; maintenance of public conveniences; co-ordination of Drummuster collections and protection of the environment

Recreation and culture

To establish and effectively manage infrastructure and resources which will assist with the social wellbeing of the community

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds; operation of the Broomehill Library and support to Tambellup CRC to manage the Tambellup Library; museums and other cultural facilities

Transport

To provide safe, effective and efficient transport services to the community

Construction and maintenance of streets, roads and bridges; cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots; provision of Department of Transport licensing services to the community

Economic services

To assist in promoting the Shire and its economic wellbeing

Tourism and area promotion; operation of the Broomehill caravan park; provision of rural services including noxious weeds and vermin control; maintenance of standpipes and water supplies throughout the Shire; provision of building services

Other property and services

To monitor and control operating accounts

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

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	12,000	4,677	0
General purpose funding	3,043,000	2,895,678	2,842,100
Law, order, public safety	94,000	86,169	87,200
Health	2,600	2,236	3,100
Education and welfare	300	0	0
Housing	198,000	323,199	300,000
Community amenities	99,500	113,429	84,000
Recreation and culture	13,600	13,643	13,600
Transport	33,800	37,822	46,200
Economic services	87,400	77,313	73,900
Other property and services	73,000	71,947	15,000
	3,657,200	3,626,113	3,465,100
Grants, subsidies and contributions			
Governance	21,000	22,466	31,500
General purpose funding	0	2,522,339	443,700
Law, order, public safety	86,100	93,753	91,000
Health	2,000	0	3,700
Education and welfare	35,000	30,000	30,300
Housing	0	0	2,000
Community amenities	0	0	4,500
Recreation and culture	37,500	24,689	33,000
Transport	184,000	184,034	180,100
Economic services	0	0	5,500
Other property and services	0	0	47,000
	365,600	2,877,281	872,300
Capital grants, subsidies and contributions			
Education and welfare	120,000	0	120,000
Recreation and culture	365,000	0	20,000
Transport	2,422,000	1,132,802	1,876,300
Economic services	891,000	87,974	996,000
	3,798,000	1,220,776	3,012,300
Total Income	7,820,800	7,724,170	7,349,700
Expenses			
Governance	(669,700)	(534,935)	(615,700)
General purpose funding	(312,800)	(270,173)	(300,000)
Law, order, public safety	(322,600)	(267,734)	(289,300)
Health	(72,100)	(55,627)	(63,400)
Education and welfare	(94,600)	(92,513)	(104,700)
Housing	(166,200)	(130,473)	(233,000)
Community amenities	(525,000)	(469,090)	(485,900)
Recreation and culture	(1,465,000)	(1,253,219)	(1,386,300)
Transport	(3,140,300)	(2,756,023)	(3,190,300)
Economic services	(378,500)	(350,063)	(350,600)
Other property and services	(111,500)	(129,511)	(96,200)
Total expenses	(7,258,300)	(6,309,361)	(7,115,400)
Net result for the period	562,500	1,414,809	234,300

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	63,400	63,724	27,200
Other interest revenue	22,800	21,336	19,800
	86,200	85,060	47,000
(b) Other revenue			
Reimbursements and recoveries	205,400	184,417	105,300
	205,400	184,417	105,300
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	43,330	35,000
Other services	5,000	1,920	5,000
	50,000	45,250	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	62,300	66,562	67,300
	62,300	66,562	67,300
(e) Write offs			
General rate	9,000	8,451	4,000
	9,000	8,451	4,000
(f) Low Value lease expenses			
Office equipment	14,000	13,244	14,000
	14,000	13,244	14,000

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	10,000	10,000	10,000
Meeting attendance fees	16,000	16,000	16,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	800	688	500
	27,300	27,188	27,000
Elected member 2			
Deputy President's allowance	2,500	2,500	2,500
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	800	688	500
	11,800	11,688	11,500
Elected member 3			
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	0	200
	8,700	8,500	8,700
Elected member 4			
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	200	200
	8,700	8,700	8,700
Elected member 5			
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	200	200
	8,700	8,700	8,700
Elected member 6			
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	200	200
	8,700	8,700	8,700
Elected member 7			
Meeting attendance fees	8,000	8,000	8,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	349	800
	8,700	8,849	9,300
Total Elected Member Remuneration	82,600	82,325	82,600
President's allowance	10,000	10,000	10,000
Deputy President's allowance	2,500	2,500	2,500
Meeting attendance fees	64,000	64,000	64,000
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,600	2,325	2,600
	82,600	82,325	82,600

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	6,000	460	0
General purpose funding	5,500	8,355	5,500
Law, order, public safety	9,000	5,292	9,000
Health	2,600	2,236	3,100
Housing	196,000	195,536	208,000
Community amenities	95,000	111,342	84,000
Recreation and culture	13,600	13,643	13,600
Transport	12,300	9,334	18,200
Economic services	81,800	75,223	73,800
Other property and services	6,000	7,660	5,000
	427,800	429,081	420,200

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



Supporting Information

Detailed Operating Budget by Program
Capital Revenue and Expenditure

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

BUDGET SUMMARY by PROGRAM	Budget 2023/24	Actual YTD	Amended Budget 2022/23
Surplus / (Deficit) 1 July C/Fwd	2,116,000	1,567,779.09	1,861,800
<u>Revenue from Operating Activities</u>			
Governance	33,000	27,142.32	31,500
General Purpose Funding	3,043,000	5,418,017.16	3,377,200
Law, Order & Public Safety	180,100	179,921.93	178,200
Health	4,600	2,236.00	6,800
Education & Welfare	35,300	30,000.00	30,300
Housing	198,000	323,198.92	335,500
Community Amenities	99,500	113,428.92	88,500
Recreation & Culture	51,100	38,331.85	46,600
Transport	217,800	221,856.61	230,200
Economic Services	87,400	77,313.45	79,400
Other Property & Services	73,000	71,946.43	66,600
	4,022,800	6,503,393.59	4,470,800
<u>Expenditure from Operating Activities</u>			
Governance	(669,700)	(534,934.42)	(625,200)
General Purpose Funding	(312,800)	(270,172.66)	(301,000)
Law, Order & Public Safety	(322,600)	(267,734.32)	(290,100)
Health	(72,100)	(55,627.14)	(63,600)
Education & Welfare	(94,600)	(92,513.25)	(104,700)
Housing	(166,200)	(130,472.60)	(233,000)
Community Amenities	(525,000)	(469,089.63)	(491,300)
Recreation & Culture	(1,465,000)	(1,253,218.60)	(1,386,600)
Transport	(3,140,300)	(2,756,023.15)	(3,192,800)
Economic Services	(378,500)	(350,062.77)	(358,400)
Other Property & Services	(111,500)	(129,511.39)	(100,000)
	(7,258,300)	(6,309,359.93)	(7,146,700)
Non Cash Amounts excluded from Operating Activities			
Depreciation of Assets	2,090,900	2,049,369.58	2,087,500
(Profit) / Loss on Asset Disposal	125,600	(109,273.04)	23,600
	(1,019,000)	2,134,130.20	(564,800)
Capital Revenue and Expenses			
Capital Grants, Subsidies and Contributions	3,798,000	1,220,775.98	3,012,300
Proceeds from Disposal of Assets	659,000	640,145.17	846,000
Purchase of Land & Buildings	(786,000)	(117,002.12)	(654,500)
Purchase of Plant & Equipment	(1,302,000)	(783,867.26)	(1,269,000)
Purchase of Furniture & Equipment	0	(27,194.32)	(25,000)
Purchase of Infrastructure Assets - Roads	(1,735,700)	(1,412,286.81)	(1,707,300)
Purchase of Infrastructure Assets - Other	(1,516,500)	(630,825.17)	(1,299,000)
	(883,200)	(1,110,254.53)	(1,096,500)
Financing Activities			
Transfers from Reserves	592,500	480,191.00	734,100
Repayment of Debentures	(110,700)	(131,804.80)	(131,800)
Transfers to Reserves	(695,600)	(823,423.57)	(802,800)
	(213,800)	(475,037.37)	(200,500)
Surplus / (Deficit) Year to Date	0	2,116,617.39	0

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

GENERAL PURPOSE FUNDING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
RATES					
Revenue					
03001 Rate Income					
70 Rates	MFA	2,966,700	2,825,364.06	2,825,200	5% increase in rate revenue
03002 Rates - Ex Gratia					
70 Rates	MFA	89,600	85,411.59	85,300	5% increase per rates
03005 Discount - Rates					
70 Rates	MFA	(115,000)	(112,879.32)	(110,000)	
03011 Admin Fee - Instalments					
83 Fees & Charges	MFA	1,500	1,270.00	1,500	
03012 Rates Penalty Interest					
86 Penalty Interest	MFA	18,000	17,370.55	15,000	Penalty interest rate 11%
03013 Instalment Interest					
86 Penalty Interest	MFA	3,300	2,814.25	3,300	Penalty interest rate 5.5%
03014 Interest on Deferred Rates					
86 Penalty Interest	MFA	500	0.00	500	
03016 Rate Enquiries					
83 Fees & Charges	MFA	3,000	5,760.00	3,000	
03030 Reimbursements					
74 Reimbursements	MFA	20,000	13,969.57	30,000	Recoup legal fees on rate recovery
03111 Expense - Rates Written Off					
70 Rates	MFA	(9,000)	(8,450.81)	(8,500)	TA Golf Club, TA Business Centre, BHV Co-op
TOTAL REVENUE - RATES		2,978,600	2,830,629.89	2,845,300	
Expense					
03110 Expense - Rates General					
14 Printing & Stationery	MFA	(500)	(41.75)	(500)	
16 Contract Services	MFA	(20,000)	(13,819.01)	(30,000)	Ampac debt collection fees
23 Valuations & Title Searches	MFA	(10,000)	(9,502.69)	(10,000)	
53 Subscriptions	MFA	(2,500)	(2,230.00)	(2,500)	SLIP - Landgate mapping tool
96 Administration Allocated	MFA	(178,500)	(160,616.71)	(168,500)	
TOTAL EXPENSE - RATES		(211,500)	(186,210.16)	(211,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

GENERAL PURPOSE FUNDING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
GENERAL PURPOSE FUNDING					
Revenue					
03229 Grants - FAGS General Purpose					
71 Grants - Operating	MFA	0	1,576,299.00	344,900	100% of 23/24 allocation paid in June 2023
03230 Grants - FAGS Local Roads					
71 Grants - Operating	MFA	0	946,040.00	142,900	100% of 23/24 allocation paid in June 2023
TOTAL REVENUE - GENERAL PURPOSE FUNDING		0	2,522,339.00	487,800	
OTHER GENERAL PURPOSE FUNDING					
Revenue					
03239 Other General Purpose Funding					
83 Fees & Charges	MFA	1,000	1,324.67	1,000	Eftpos fees
03240 Other General Purpose Funding - No GST					
84 Interest On Investments - Reserves	MFA	63,400	63,723.57	43,100	
TOTAL REVENUE - OTHER GPF		64,400	65,048.27	44,100	
Expense					
03340 Other General Purpose Funding					
50 Bank Charges	MFA	(5,000)	(3,387.52)	(5,000)	
59 Other Sundry Expenses	MFA	(200)	(266.66)	(200)	
96 Administration Allocated	MFA	(96,100)	(80,308.32)	(84,300)	
TOTAL EXPENSE - OTHER GPF		(101,300)	(83,962.50)	(89,500)	
REVENUE - GENERAL PURPOSE FUNDING		3,043,000	5,418,017.16	3,377,200	
EXPENSE - GENERAL PURPOSE FUNDING		(312,800)	(270,172.66)	(301,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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GOVERNANCE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
MEMBERS OF COUNCIL					
Revenue					
04001 Revenue - Members Of Council					
73 Contributions	MFA	15,000	15,926.00	15,000	LGIS contributions credit
74 Reimbursements	MFA	0	0.00	4,000	
TOTAL REVENUE - MEMBERS OF COUNCIL		15,000	15,926.00	19,000	
Expense					
04101 Expense - Members Of Council					
13 Minor Equipment	MFA	(15,000)	(1,052.61)	(5,000)	New devices as required, Chambers Furniture
14 Printing & Stationery	EXA	(500)	(60.00)	(500)	
16 Contract Services	CEO	0	(859.22)	0	
17 Professional Services	CEO	(5,000)	0.00	(3,000)	CEO performance review
19 Advertising & Promotions	EXA	(3,000)	(3,031.49)	(3,000)	
24 Legal Advice	CEO	(5,000)	(1,500.00)	(15,000)	
26 Computer & Internet Expenses	MFA	(6,000)	(5,293.91)	(6,000)	Data for Cr ipads / Docs on Tap subscription
49 Councillor Allowances	CEO	(3,500)	(3,500.00)	(3,500)	ICT Allowance
52 Refreshments & Entertainment	EXA	(20,000)	(10,601.70)	(15,000)	Council meetings, Community events
53 Subscriptions	CEO	(30,000)	(27,873.49)	(30,000)	WALGA subs / LGPro Corporate M'ship
54 President & Deputy Allowances	CEO	(12,500)	(12,500.00)	(12,500)	
55 Members Meeting Fees	CEO	(64,000)	(64,000.00)	(64,000)	
56 Donations	CEO	(5,000)	(1,682.41)	(5,000)	
57 Conference Expenses	CEO	(7,000)	(7,960.41)	(7,000)	LG Convention registrations, Cr training
58 Travel & Accommodation	CEO	(5,000)	(2,063.56)	(5,000)	LG Convention accommodation / Cr travel
59 Other Sundry Expenses	CEO	(2,000)	(1,018.66)	(3,000)	
60 Insurances	MFA	(5,000)	(5,087.88)	(5,000)	
96 Administration Allocated	MFA	(274,700)	(247,102.61)	(259,300)	
04103 Expense - Tambellup Admin Building					
01 Salaries & Wages	MOW	(16,000)	(16,345.45)	(11,500)	
15 Repairs & Maintenance	MOW	(5,000)	(4,961.07)	(5,000)	
16 Contract Services	MOW	(1,500)	(1,061.10)	(1,500)	
51 Interest On Loans	MFA	0	(1,190.09)	(1,500)	Loan 95 - matured 2022/23
59 Other Sundry Expenses	MOW	(200)	(250.00)	(200)	
60 Insurances	MFA	(4,500)	(4,421.94)	(4,000)	
65 Electricity & Gas	MFA	(5,000)	(3,505.42)	(5,000)	
66 Water Charges	MFA	(1,500)	(1,536.67)	(800)	
99 Public Works Overhead	MOW	(10,000)	(9,227.35)	(6,500)	
04106 Expense - Broomehill Admin Building					
01 Salaries & Wages	MOW	(8,500)	(9,454.95)	(4,000)	
15 Repairs & Maintenance	MOW	(5,000)	(5,548.83)	(7,500)	
16 Contract Services	MOW	(1,500)	(735.31)	(1,500)	
59 Other Sundry Expenses	MOW	(100)	(104.89)	(100)	
60 Insurances	MFA	(1,500)	(1,384.26)	(1,500)	
65 Electricity & Gas	MFA	(1,500)	(1,341.44)	(1,500)	
66 Water Charges	MFA	0	(25.04)	0	
98 Plant Operating Costs	MOW	(500)	(426.25)	0	
99 Public Works Overhead	MOW	(5,500)	(5,751.60)	(2,000)	
04102 Expense - Elections					
17 Professional Services	CEO	(10,000)	0.00	(2,000)	Council elections October 2023
04104 Expense - Audit					
17 Professional Services	MFA	(50,000)	(45,250.00)	(40,000)	
TOTAL EXPENSE - MEMBERS OF COUNCIL		(591,000)	(508,109.61)	(537,900)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

GOVERNANCE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
ADMINISTRATION GENERAL					
Revenue					
04201 Revenue - Administration General					
74 Reimbursements	MFA	5,000	4,216.93	7,000	LGIS motor vehicle policy rebates
04202 Revenue - Administration General (No GST)					
74 Reimbursements	MFA	1,000	0.00	1,500	
80 Rents	MFA	6,000	460.00	0	
04203 Revenue - FOI Applications					
83 Fees & Charges	MFA	0	0.00	0	
TOTAL REVENUE - ADMINISTRATION GENERAL		12,000	4,676.93	8,500	
Expense					
04301 Expense - Administration General					
01 Salaries & Wages	CEO	(828,900)	(719,519.04)	(789,600)	
02 Superannuation	MFA	(111,400)	(99,191.23)	(105,800)	Super Guarantee increase to 11%
03 Workers Comp Insurance	MFA	(15,800)	(15,901.33)	(15,800)	
04 Protective Clothing	MFA	(5,000)	(1,462.34)	(5,000)	
05 Training & Education	MFA	(20,000)	(17,433.29)	(10,000)	
07 Recruitment Costs And Subsidies	CEO	(3,000)	(1,738.58)	(5,000)	
08 Fringe Benefits Tax	MFA	(10,000)	(7,588.33)	(10,000)	
10 Staff Housing Allocation	MFA	(44,100)	(42,138.61)	(51,500)	CEO / MFA / CSO housing
13 Minor Equipment	MFA	(20,000)	(5,458.33)	(5,000)	Replace devices as required, office furniture
14 Printing & Stationery	MFA	(10,000)	(8,705.66)	(10,000)	
15 Repairs & Maintenance	MFA	(2,000)	(739.26)	(2,000)	
16 Contract Services	MFA	(5,000)	(19,683.18)	(20,000)	22/23 external rates contract
17 Professional Services	CEO	(35,000)	(50,270.72)	(40,000)	LGIS Risk Co-ord / Consultants as required
18 Postage & Freight	MFA	(4,000)	(3,244.00)	(4,000)	
19 Advertising & Promotions	MFA	(3,000)	(2,654.32)	(3,000)	
20 Leasing & Plant Hire	MFA	(14,000)	(13,244.28)	(14,000)	Tamb photocopier
24 Legal Advice	CEO	(5,000)	(4,941.58)	(5,000)	
26 Computer & Internet Expenses	MFA	(110,000)	(98,226.98)	(85,000)	IT Support, Synergy licenses, new modules
41 Loss on Disposal of Assets	MFA	(15,700)	(9,573.69)	(13,000)	
53 Subscriptions	MFA	(5,000)	(2,333.64)	(5,000)	
57 Conference Expenses	CEO	(5,000)	0.00	(3,000)	LG Convention / LG Pro conferences as arise
58 Travel & Accommodation	CEO	(5,000)	(6,165.29)	(3,000)	Staff training / conferences
59 Other Sundry Expenses	CEO	(3,000)	(2,104.16)	(3,000)	
60 Insurances	MFA	(45,000)	(43,696.92)	(30,000)	
67 Telephone Expense	MFA	(7,000)	(6,249.91)	(10,000)	
04330 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(23,200)	(23,180.30)	(31,000)	
31 Dep'n Plant & Equipment	MFA	(15,300)	(15,250.23)	(14,200)	
32 Dep'n Furniture & Equipment	MFA	(3,000)	(2,899.88)	(3,500)	
04302 Expense - Administration Allocation					
96 Administration Allocated	MFA	1,373,400	1,235,513.14	1,296,400	
TOTAL EXPENSE - ADMINISTRATION GENERAL		0	11,918.06	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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GOVERNANCE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
AMALGAMATION					
Expense					
04105 Expense - Amalgamation					
01 Salaries & Wages	CEO	(23,600)	(1,463.18)	0	Town Planner wages & super for
02 Superannuation	CEO	(2,600)	(129.94)	0	Consolidation of Town Planning Schemes
17 Professional Services	CEO	(6,000)	0.00	(33,800)	
TOTAL EXPENSE - AMALGAMATION		(32,200)	(1,593.12)	(33,800)	
OTHER GOVERNANCE					
Revenue					
04119 Revenue - Broomehill Archive Repository					
73 Contributions	MFA	6,000	6,539.39	4,000	
TOTAL REVENUE - OTHER GOVERNANCE		6,000	6,539.39	4,000	
Expense					
04125 Expense - VROC / Regional Collaboration					
16 Contract Services	CEO	(5,000)	(1,562.50)	(5,000)	
04126 Expense - Strategic Resource Plan					
16 Contract Services	MFA	(20,000)	0.00	(5,000)	Asset Management / Financial Plan review
04129 Expense - Strategic Community Plan					
16 Contract Services	CEO	(7,000)	(25,982.40)	(30,000)	Bi-ennial Community Survey
04130 Expense - Corporate Business Plan					
16 Contract Services	CEO	(5,000)	(210.00)	(5,000)	Implement Corporate Plan initiatives
04132 Expense - Broomehill Archive Repository					
01 Salaries & Wages	MOW	(2,000)	(2,197.96)	(1,000)	
15 Repairs & Maintenance	MOW	(2,000)	(1,528.63)	(1,500)	
16 Contract Services	MOW	(500)	(425.44)	(1,500)	
60 Insurances	MFA	(2,000)	(2,076.40)	(2,000)	
65 Electricity & Gas	MFA	(2,000)	(2,012.16)	(2,000)	
99 Public Works Overheads	MOW	(1,000)	(1,154.26)	(500)	
TOTAL EXPENSE - OTHER GOVERNANCE		(46,500)	(37,149.75)	(53,500)	
REVENUE - GOVERNANCE		33,000	27,142.32	31,500	
EXPENSE - GOVERNANCE		(669,700)	(534,934.42)	(625,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
FIRE PREVENTION					
Revenue					
05001 Revenue - ESL Grant					
71 Grants - Operating	MFA	51,100	59,098.00	59,000	
05020 Revenue - ESL Collected					
79 Other Sundry Income	MFA	77,500	73,563.00	73,200	ESL \$98 per assessment
05021 Revenue - Other Fire Prevention					
73 Contributions	MFA	35,000	34,654.47	30,000	DFES contrib to mitigation vacant crown land
74 Reimbursements	MFA	2,000	2,163.65	2,000	Firebreaks done & charged to property owner:
83 Fees & Charges	MFA	100	90.65	100	
05022 Revenue - ESL Administration Fees					
79 Other Sundry Income	MFA	4,000	4,000.00	4,000	
05024 Revenue - ESL Penalty Interest					
86 Penalty Interest	MFA	1,000	1,151.24	1,000	
05026 Revenue - Other Fire Prevention (No GST)					
82 Fines & Penalties	CEO	5,000	1,278.40	5,000	
TOTAL REVENUE - FIRE PREVENTION		175,700	175,999.41	174,300	
Expense					
05103 Expense - ESL Grant Clothing & Accessories					
13 Minor Equipment	CESM	(10,000)	(16,667.88)	(10,000)	ESL funded
15 Repairs & Maintenance	CESM	0	(67.03)	0	
05105 Expense - ESL Grant Maintenance Equipment					
13 Minor Equipment	CESM	(10,000)	(4,785.47)	(10,000)	ESL funded
15 Repairs & Maintenance	CESM	0	(1,778.08)	0	
05120 Expense - ESL Remitted					
59 Other Sundry Expenses	MFA	(77,500)	(73,656.00)	(73,200)	
05121 Expense - Fire Prevention Other					
01 Salaries & Wages	MOW	(5,500)	(1,819.55)	(5,500)	
14 Printing & Stationery	CEO	(1,800)	(1,601.64)	(1,500)	
16 Contract Services	CEO	(2,500)	(5,517.00)	(2,500)	Firebreaks done & charged to property owner:
17 Professional Services	CEO	(14,000)	0.00	0	Bushfire Risk Co-ordinator
18 Postage & Freight	CEO	(100)	0.00	(100)	
19 Advertising & Promotions	CEO	(200)	(200.00)	(200)	
59 Other Sundry Expenses	CEO	(1,000)	(1,910.92)	(1,000)	Catering for brigade training etc.
60 Insurances	MFA	(29,500)	(29,459.50)	(29,500)	Brigade members & vehicles (ESL funded)
67 Telephone Expense	MFA	(3,000)	(2,572.97)	(7,000)	Harvest ban hotline & sms
96 Administration Allocated	MFA	(27,500)	(24,710.26)	(25,900)	
98 Plant Operating Costs	MOW	(3,000)	(925.00)	(3,000)	
99 Public Works Overhead	MOW	(6,000)	(1,637.62)	(5,500)	
05122 Expense - Tambellup Fire Shed					
59 Other Sundry Expenses	MOW	(100)	0.00	(100)	
60 Insurances	MFA	(500)	(394.12)	(500)	
05123 Expense - Community Emergency Services Manager					
16 Contract Services	CEO	(20,000)	(17,683.04)	(20,000)	per MOU with Katanning, Woody & DFES
05124 Expense - Jam Creek Road Communications Tower					
01 Salaries & Wages	MOW	(200)	(114.24)	(200)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
60 Insurances	MFA	(300)	(235.50)	(300)	
98 Plant Operating Costs	MOW	(100)	(25.00)	(100)	
99 Public Works Overhead	MOW	(200)	(102.82)	(200)	

SHIRE OF BROOMEHILL-TAMBELLUP
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LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
FIRE PREVENTION continued					
05125 Expense - Fairfield Communications Tower					
01 Salaries & Wages	MOW	(200)	(548.36)	(200)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
65 Electricity & Gas	MFA	(700)	(739.22)	(700)	
60 Insurances	MFA	(200)	(211.50)	(200)	
98 Plant Operating Costs	MOW	(100)	(150.00)	(100)	
99 Public Works Overhead	MOW	(200)	(493.53)	(200)	
05126 Expense - Broomehill Fire Station					
01 Salaries & Wages	MOW	(500)	(453.92)	(500)	
15 Repairs & Maintenance	MOW	(5,000)	(1,178.89)	(5,000)	
16 Contract Services	MOW	0	(357.85)	0	
26 Computer & Internet Expenses	MFA	(600)	(543.44)	(600)	ESL funded
60 Insurances	MFA	(1,000)	(932.46)	(1,500)	ESL funded
65 Electricity & Gas	MFA	(1,300)	(1,078.84)	(1,000)	
66 Water Charges	MFA	(100)	0.00	(100)	
98 Plant Operating Costs	MOW	(100)	(159.25)	(100)	
99 Public Works Overhead	MOW	(500)	(473.72)	(500)	
05130 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(18,200)	(10,723.90)	(16,900)	
31 Dep'n Plant & Equipment	MFA	(26,400)	(26,339.84)	(26,400)	
TOTAL EXPENSE - FIRE PREVENTION		(269,100)	(230,248.36)	(251,300)	
ANIMAL CONTROL					
Revenue					
05202 Revenue - Dog Control (No Gst)					
82 Fines & Penalties	CEO	400	280.00	400	
83 Fees & Charges	MFA	3,000	3,325.02	3,000	
05203 Revenue - Cat Control (No Gst)					
83 Fees & Charges	MFA	500	317.50	500	
TOTAL REVENUE - ANIMAL CONTROL		3,900	3,922.52	3,900	
Expense					
05301 Expense - Animal Control					
13 Minor Equipment	MOW	(2,000)	(247.24)	(2,000)	Incl. Pound maintenance
15 Repairs & Maintenance	MOW	0	(45.45)	0	
16 Contract Services	CEO	(30,000)	(24,010.21)	(22,000)	Service agreement with Shire of Kojonup
19 Advertising & Promotions	CEO	(200)	0.00	(200)	
96 Administration Allocated	MFA	(19,200)	(12,355.13)	(13,000)	
05320 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(200)	(132.44)	(200)	
31 Dep'n Plant & Equipment	MFA	(400)	(279.97)	(400)	
TOTAL EXPENSE - ANIMAL CONTROL		(52,000)	(37,070.44)	(37,800)	
OTHER LAW, ORDER & PUBLIC SAFETY					
Revenue					
05401 Revenue - Other Law, Order & Public Safety					
79 Other Sundry Income	CEO	500	0.00	0	Sale of abandoned vehicles
TOTAL REVENUE - OTHER LAW, ORDER & PUBLIC SAFETY		500	0.00	0	
Expense					
05451 Expense - Other Law, Order & Public Safety					
16 Contract Services	CEO	(500)	(295.68)	0	Abandoned Vehicles
05452 Expense - Volunteer Services Callouts					
01 Salaries & Wages	MOW	(500)	(119.84)	(500)	
99 Public Works Overhead	MOW	(500)	0.00	(500)	
TOTAL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY		(1,500)	(415.52)	(1,000)	
REVENUE - LAW, ORDER & PUBLIC SAFETY		180,100	179,921.93	178,200	
EXPENSE - LAW, ORDER & PUBLIC SAFETY		(322,600)	(267,734.32)	(290,100)	

SHIRE OF BROOMEHILL-TAMBELLUP
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HEALTH	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
MATERNAL & INFANT HEALTH					
Revenue					
07001 Revenue - Maternal & Infant Health					
80 Rent	MFA	2,000	2,000.00	2,000	Tambellup Family Daycare
TOTAL REVENUE - MATERNAL & INFANT HEALTH		2,000	2,000.00	2,000	
Expense					
07101 Expense - Health (Infant Health Clinic)					
01 Salaries & Wages	MOW	(500)	(585.71)	(500)	
15 Repairs & Maintenance	MOW	(3,000)	(3,292.11)	(5,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(500)	(534.48)	(500)	
65 Electricity & Gas	MFA	(1,800)	(1,680.60)	(1,800)	
66 Water Charges	MFA	(700)	(813.67)	(700)	
67 Telephone Expense	MFA	(500)	(490.32)	0	
98 Plant Operation Costs	MOW	(100)	(87.50)	(100)	
99 Public Works Overhead	MOW	(500)	(547.46)	(500)	
07110 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(2,000)	(1,272.70)	(2,000)	
31 Dep'n Plant & Equipment	MFA	(500)	(489.93)	(500)	
TOTAL EXPENSE - MATERNAL & INFANT HEALTH		(10,200)	(10,331.87)	(11,700)	
HEALTH INSPECTION					
Revenue					
07120 Revenue - Health Inspection					
83 Fees & Charges	MFA	0	0.00	500	
07121 Revenue - Health Inspection (No Gst)					
82 Fines & Penalties	CEO	100	0.00	100	
83 Fees & Charges	MFA	500	236.00	500	
TOTAL REVENUE - HEALTH INSPECTION		600	236.00	1,100	
Expense					
07130 Expense - Health Inspection					
16 Contract Services	CEO	(15,000)	(9,243.14)	(7,000)	Contract Environmental Health Officer
24 Legal Advice	CEO	(1,000)	0.00	(2,000)	
96 Administration Allocated	MFA	(13,700)	(9,884.11)	(10,400)	
TOTAL EXPENSE - HEALTH INSPECTION		(29,700)	(19,127.25)	(19,400)	
PREVENTATIVE SERVICES - PEST CONTROL					
Revenue					
07201 Revenue - Pest Control					
71 Grants - Operating	MOW	2,000	0.00	3,700	Dept Health funding for CLAG
TOTAL REVENUE - PEST CONTROL		2,000	0.00	3,700	
Expense					
07301 Expense - Pest Control					
01 Salaries & Wages	MOW	(3,000)	(1,329.06)	(3,000)	Mosquito control / fogging
05 Staff Training	MOW	(1,500)	0.00	(1,000)	
15 Repairs & Maintenance	MOW	(4,000)	(3,736.80)	(3,000)	
16 Contract Services	MOW	(5,000)	(6,687.12)	(7,500)	Contribution to CLAG
58 Travel & Accommodation	MOW	(1,000)	(661.75)	(1,000)	
96 Administration Allocated	MFA	(13,700)	(12,355.13)	(13,000)	
98 Plant Operating Costs	MOW	(1,000)	(200.00)	(1,000)	
99 Public Works Overhead	MOW	(3,000)	(1,198.16)	(3,000)	
TOTAL EXPENSE - PEST CONTROL		(32,200)	(26,168.02)	(32,500)	
REVENUE - HEALTH		4,600	2,236.00	6,800	
EXPENSE - HEALTH		(72,100)	(55,627.14)	(63,600)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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EDUCATION & WELFARE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER EDUCATION					
Revenue					
08001 Revenue - Education					
74 Reimbursements	MFA	300	0.00	300	From Nurse Turner Award funds
TOTAL REVENUE - OTHER EDUCATION		300	0.00	300	
Expense					
08101 Expense - Education					
56 Donations	CEO	(4,300)	(4,300.00)	(4,300)	Annual contribution to A Smart Start
08102 Expense - Broomehill Primary School					
56 Donations	CEO	(1,000)	(1,040.00)	(1,000)	Contrib to swimming lessons, Book Award
08103 Expense - Tambellup Primary School					
56 Donations	CEO	(1,000)	(1,000.00)	(1,000)	
59 Other Sundry Expenses	MFA	(300)	0.00	(300)	Nurse Turner Awards
08104 Expense - A Smart Start Program (GSDC Funded)					
01 Salaries & Wages	MFA	0	(13,514.83)	(23,700)	
02 Superannuation	MFA	0	(1,389.55)	(2,500)	
16 Contract Services	MFA	0	(12,138.16)	0	Funds transferred to A Smart Start 22/23
TOTAL EXPENSE - OTHER EDUCATION		(6,600)	(33,382.54)	(32,800)	
OTHER WELFARE					
Revenue					
08201 Revenue - Other Welfare					
71 Grants - Operating	SSPO	20,000	20,000.00	20,000	Youth Great Southern; Youth Worker program
72 Grants - Non Operating	SSPO	120,000	0.00	120,000	LRCIP3 for Youth Centre capital works
73 Contributions	SSPO	15,000	10,000.00	10,000	Tamb Noongar Land Assoc; Youth Worker prog
TOTAL REVENUE - OTHER WELFARE		155,000	30,000.00	150,000	
Expense					
08303 Expense - Youth Services					
16 Contract Services	SSPO	(62,000)	(46,666.62)	(60,000)	Youth Worker program (0.4FTE)
96 Administration Allocated	MFA	(20,600)	(6,177.55)	(6,500)	
08304 Expense - Tamb Youth Centre					
01 Salaries & Wages	MOW	0	(674.50)	0	
15 Repairs & Maintenance	MOW	(5,000)	(4,401.31)	(5,000)	
16 Contract Services	MOW	(200)	(234.39)	(200)	
60 Insurances	MFA	(200)	(173.04)	(200)	
98 Plant Operating Costs	MOW	0	(162.50)	0	
99 Public Works Overhead	MOW	0	(640.80)	0	
TOTAL EXPENSE - OTHER WELFARE		(88,000)	(59,130.71)	(71,900)	
REVENUE - EDUCATION & WELFARE		155,300	30,000.00	150,300	
EXPENSE - EDUCATION & WELFARE		(94,600)	(92,513.25)	(104,700)	

SHIRE OF BROOMEHILL-TAMBELLUP
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HOUSING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
STAFF HOUSING					
Revenue					
09001 Revenue - Staff Housing					
89 Profit on Disposal of Assets	MFA	0	125,500.00	125,500	
TOTAL REVENUE - OTHER HOUSING		0	125,500.00	125,500	
Expense					
09101 Expense - Housing 20 Henry St, Tambellup					
01 Salaries & Wages	MOW	0	(205.00)	0	Property sold
15 Repairs & Maintenance	MOW	0	(639.26)	0	
16 Contract Services	MOW	0	(187.00)	0	
59 Other Sundry Expenses	MOW	0	(93.00)	0	
60 Insurances	MFA	0	(972.82)	0	
98 Plant Operation Costs	MOW	0	(31.25)	0	
99 Public Works Overheads	MOW	0	(194.76)	0	
09104 Expense - Housing 27 East Tce, Tambellup					
01 Salaries & Wages		0	(301.51)	0	Property sold
16 Contract Services	MOW	0	(5,960.87)	(5,000)	
59 Other Sundry Expenses	MOW	0	(93.00)	0	
60 Insurances	MFA	0	(793.06)	0	
65 Electricity & Gas	MFA	0	(136.85)	0	
66 Water Charges	MOW	0	(87.79)	0	
99 Public Works Overheads		0	(209.07)	0	
09106 Expense - Housing 18 Henry Street, Tambellup					
01 Salaries & Wages	MOW	0	(102.50)	0	
15 Repairs & Maintenance	MOW	(3,000)	(1,347.24)	(5,000)	
16 Contract Services	MOW	(500)	(323.83)	(500)	
30 Dep'n Land & Buildings	MFA	(3,600)	(3,625.00)	(2,400)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,300)	(1,416.94)	(1,300)	
65 Electricity & Gas	MFA	0	(52.00)	0	
66 Water Charges	MFA	(1,800)	(1,773.09)	(1,800)	
98 Plant Operation Costs	MOW	0	(18.75)	0	
99 Public Works Overheads	MOW	0	(97.38)	0	
09107 Expense - Housing 63 Taylor Street, Tambellup					
01 Salaries & Wages	MOW	0	(831.05)	0	
15 Repairs & Maintenance	MOW	(3,000)	(3,393.07)	(5,000)	
16 Contract Services	MOW	(500)	(510.83)	(500)	
30 Dep'n Land & Buildings	MFA	(3,900)	(3,887.50)	(2,800)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,300)	(1,205.46)	(1,300)	
65 Electricity & Gas	MOW	0	(324.41)	0	
66 Water Charges	MFA	(5,000)	(4,310.90)	(5,000)	
98 Plant Operation Costs	MOW	0	(56.25)	0	
99 Public Works Overheads	MOW	0	(647.86)	0	
09108 Expense - Housing 17 Taylor Street, Tambellup					
01 Salaries & Wages	MOW	0	(1,197.52)	0	
15 Repairs & Maintenance	MOW	(3,000)	(4,130.79)	(5,000)	
16 Contract Services	MOW	(500)	(393.63)	(500)	
30 Dep'n Land & Buildings	MFA	(4,800)	(4,750.00)	(14,500)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,500)	(1,089.14)	(1,500)	
65 Electricity & Gas	MFA	0	0.00	(1,000)	
66 Water Charges	MFA	(3,500)	(2,771.02)	(3,500)	
98 Plant Operation Costs		0	(43.75)	0	
99 Public Works Overheads	MOW	0	(1,039.30)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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HOUSING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
STAFF HOUSING					
Expense					
09109 Expense - Housing 21 Lathom St, Broomehill					
01 Salaries & Wages	MOW	(1,500)	(2,241.77)	(1,500)	
15 Repairs & Maintenance	MOW	(10,000)	(12,132.10)	(5,000)	
16 Contract Services	MOW	(500)	(521.83)	(500)	
30 Dep'n Land & Buildings	MFA	(5,000)	(5,000.00)	(12,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(2,000)	(1,290.06)	(2,000)	
65 Electricity & Gas	MFA	(500)	(1,219.03)	(500)	
66 Water Charges	MFA	(2,000)	(601.21)	(2,000)	
98 Plant Operation Costs	MOW	(500)	(782.50)	(500)	
99 Public Works Overheads	MOW	(1,300)	(2,082.84)	(1,300)	
09110 Expense - Housing 5 Leven St, Broomehill					
01 Salaries & Wages	MOW	0	(724.99)	0	
15 Repairs & Maintenance	MOW	(3,000)	(555.79)	(5,000)	
16 Contract Services	MOW	(500)	(521.83)	(500)	
30 Dep'n Land & Buildings	MFA	(4,600)	(4,625.00)	(11,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(2,000)	(1,142.02)	(2,000)	
65 Electricity & Gas	MFA	(500)	(179.95)	(500)	
66 Water Charges	MFA	(2,000)	(1,281.91)	(2,000)	
98 Plant Operation Costs	MOW	0	(263.75)	0	
99 Public Works Overheads	MOW	0	(669.60)	0	
09120 Expense - Housing 18 Ivy Street, Broomehill					
01 Salaries & Wages		0	(1,293.10)	0	
15 Repairs & Maintenance	MOW	(3,000)	(6,415.29)	(5,000)	
16 Contract Services	MOW	(500)	(382.63)	(500)	
30 Dep'n Land & Buildings	MFA	(2,000)	(1,937.50)	(1,800)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(700)	(655.60)	(700)	
65 Electricity & Gas	MFA	0	(206.89)	0	
66 Water Charges	MFA	(1,000)	(306.12)	(1,000)	
98 Plant Operation Costs		0	(253.75)	0	
99 Public Works Overheads		0	(1,081.05)	0	
09300 Expense - Allocation Of Housing Costs					
10 Staff Housing Allocation	MFA	78,900	97,300.16	112,500	
TOTAL EXPENSE - STAFF HOUSING		(2,000)	(870.40)	0	
OTHER HOUSING					
Revenue					
09002 Revenue - Sandalwood Villas					
80 Rents	MFA	52,000	56,800.00	52,000	
09003 Revenue - Lavieville Lodge					
80 Rents	MFA	10,000	8,540.00	10,000	
74 Reimbursements	MFA	2,000	2,162.41	2,000	Electricity charges
09004 Revenue - Other Housing					
80 Rents	MFA	99,000	99,776.51	99,000	GROH rentals
09007 Revenue - Holland Court					
80 Rents	MFA	35,000	30,420.00	47,000	
TOTAL REVENUE - OTHER HOUSING		198,000	197,698.92	210,000	

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HOUSING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER HOUSING					
Expense					
09125 Expense - Sandalwood Villas					
01 Salaries & Wages	MOW	(3,500)	(2,262.05)	(3,500)	
15 Repairs & Maintenance	MOW	(7,000)	(2,019.22)	(7,000)	Blinds for gazebo
16 Contract Services	MOW	(3,500)	(3,008.93)	(3,500)	
30 Dep'n Land & Buildings	MFA	(13,000)	(12,898.60)	(23,000)	
60 Insurances	MFA	(4,600)	(5,084.04)	(4,600)	
65 Electricity & Gas	MFA	(1,500)	(893.12)	(1,500)	
66 Water Charges	MFA	(12,000)	(12,193.38)	(12,000)	
98 Plant Operating Costs	MOW	(100)	(288.75)	(100)	
99 Public Works Overhead	MOW	(3,500)	(2,104.66)	(3,500)	
09126 Expense - Lavieville Lodge					
01 Salaries & Wages	MOW	(2,000)	(2,512.12)	0	Cleaning - furnished unit 2
15 Repairs & Maintenance	MOW	(5,000)	(627.93)	(5,000)	
16 Contract Services	MOW	(7,000)	(4,726.09)	(7,000)	
30 Dep'n Land & Buildings	MFA	(5,300)	(5,205.20)	(8,500)	
60 Insurances	MFA	(2,000)	(1,721.44)	(2,000)	
65 Electricity & Gas	MFA	(3,500)	(3,033.27)	(3,500)	
66 Water Charges	MFA	(6,500)	(7,387.51)	(6,500)	
98 Plant Operating Costs	MOW	(300)	(437.50)	0	
99 Public Works Overhead	MOW	(2,000)	(2,204.39)	0	
09128 Expense - GROH Housing Lot 384 Parnell St, Tambellup					
01 Salaries & Wages	MOW	0	(40.00)	0	
15 Repairs & Maintenance	MOW	(3,000)	(488.79)	(5,000)	
16 Contract Services	MOW	(500)	(404.63)	(500)	
30 Dep'n Land & Buildings	MFA	(5,300)	(5,250.00)	(14,000)	
51 Interest on Loans	MFA	(7,600)	(7,962.92)	(8,200)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,600)	(1,142.02)	(1,600)	
65 Electricity & Gas	MFA	0	0.00	0	
66 Water Charges	MFA	(1,500)	(275.72)	(1,500)	
99 Public Works Overhead	MOW	0	(38.00)	0	
09129 Expense - GROH Housing Lot 1/22 Taylor St, Tambellup					
15 Repairs & Maintenance	MOW	(3,000)	(105.79)	(5,000)	
16 Contract Services	MOW	(500)	(190.13)	(500)	
30 Dep'n Land & Buildings	MFA	(3,800)	(3,850.00)	(12,000)	
51 Interest on Loans	MFA	(6,400)	(6,778.14)	(6,900)	
59 Other Sundry Expenses	MOW	(100)	(46.50)	(100)	
60 Insurances	MFA	(1,200)	(1,036.28)	(1,200)	
65 Electricity & Gas	MFA	(100)	(80.00)	(100)	
66 Water Charges	MFA	(2,500)	(1,525.99)	(2,500)	
09131 Expense - GROH Housing Lot 2/22 Taylor St, Tambellup					
15 Repairs & Maintenance	MOW	(3,000)	(105.79)	(5,000)	
16 Contract Services	MOW	(500)	(190.13)	(500)	
30 Dep'n Land & Buildings	MFA	(3,800)	(3,850.00)	(12,000)	
51 Interest on Loans	MFA	(6,400)	(6,778.14)	(6,900)	
59 Other Sundry Expenses	MOW	(100)	(46.50)	(100)	
60 Insurances	MFA	(1,200)	(1,036.28)	(1,200)	
65 Electricity & Gas	MFA	(100)	(80.00)	(100)	
66 Water Charges	MFA	(2,500)	(1,525.99)	(2,500)	

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HOUSING	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER HOUSING					
Expense					
09132 Expense - Holland Court					
01 Salaries & Wages	MOW	(1,000)	(1,108.67)	(1,000)	
15 Repairs & Maintenance	MOW	(3,000)	(1,328.16)	(3,000)	
16 Contract Services	MOW	(5,000)	(1,823.32)	(5,000)	
30 Dep'n Land & Buildings	MFA	(8,600)	(8,580.00)	(36,000)	
60 Insurance	MFA	(5,500)	(3,003.08)	(5,500)	
65 Electricity & Gas	MFA	(3,000)	(812.60)	(3,000)	
98 Plant Operating Costs	MOW	0	(236.25)	0	
99 Public Works Overhead	MOW	(1,000)	(1,048.75)	(800)	
TOTAL EXPENSE - OTHER HOUSING		(164,200)	(129,602.20)	(233,000)	
REVENUE - HOUSING		198,000	323,198.92	335,500	
EXPENSE - HOUSING		(166,200)	(130,472.60)	(233,000)	

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COMMUNITY AMENITIES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
REFUSE COLLECTION					
Revenue					
10001 Revenue - Household Refuse					
77 Rubbish Collection Charges	MFA	63,100	55,260.00	55,100	
10002 Revenue - Commercial Refuse					
77 Rubbish Collection Charges	MFA	8,900	8,265.00	8,900	
10003 Revenue - Tip Site Charges					
83 Fees & Charges	MFA	2,000	1,900.06	1,000	
10005 Revenue - Other Refuse Collection					
83 Fees & Charges	MFA	1,000	636.37	1,000	
TOTAL REVENUE - REFUSE COLLECTION		75,000	66,061.43	66,000	
Expense					
10076 Expense - Household Refuse					
01 Salaries & Wages	MOW	0	(350.47)	0	
16 Contract Services	MOW	(55,000)	(55,143.43)	(52,000)	Warren Blackwood Waste contract
96 Administration Allocated	MFA	(13,700)	(8,648.62)	(9,100)	
99 Public Works Overhead	MOW	0	(199.14)	0	
10078 Expense - Tambellup Tip					
01 Salaries & Wages	MOW	(1,000)	(950.06)	(1,000)	
15 Repairs & Maintenance	MOW	(2,000)	(1,245.79)	0	
16 Contract Services	MOW	(5,000)	(611.99)	(5,000)	Fill trench & clean up
98 Plant Operating Costs	MOW	(500)	(898.75)	(500)	
99 Public Works Overhead	MOW	(1,000)	(857.11)	(900)	
10079 Expense - Other Refuse Collection					
01 Salaries & Wages	MOW	(5,000)	(2,723.22)	(5,000)	
16 Contract Services	MOW	(6,000)	(6,560.37)	(6,000)	
98 Plant Operating Costs	MOW	(2,000)	(1,097.50)	(2,000)	
99 Public Works Overhead	MOW	(5,200)	(2,408.31)	(4,500)	
10080 Expense - Broomehill Tip					
01 Salaries & Wages	MOW	(1,000)	(3,235.26)	(1,000)	
15 Repairs & Maintenance	MOW	(2,000)	(3,626.86)	0	Fencing panels for trench
16 Contract Services	MOW	(10,000)	(612.00)	(5,000)	New trenches, compact & cover waste
98 Plant Operating Costs	MOW	(500)	(2,303.75)	(500)	
99 Public Works Overhead	MOW	(1,000)	(2,913.40)	(900)	
10081 Expense - Transfer Station Tambellup					
15 Repairs & Maintenance	MOW	(2,000)	(561.52)	(5,000)	Transfer Station hut mtce as required
16 Contract Services	MOW	(78,000)	(79,717.97)	(74,000)	Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(65.36)	(100)	
10082 Expense - Transfer Station Broomehill					
15 Repairs & Maintenance	MOW	(2,000)	0.00	(5,000)	Transfer Station hut mtce as required
16 Contract Services	MOW	(78,000)	(77,515.26)	(74,000)	Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(65.36)	(100)	
10090 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(2,000)	(1,235.25)	(1,800)	
33 Dep'n Infrastructure	MFA	(2,000)	(1,978.04)	(2,000)	
TOTAL EXPENSE - REFUSE COLLECTION		(275,100)	(255,524.79)	(255,400)	

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COMMUNITY AMENITIES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
PROTECTION OF THE ENVIRONMENT					
Revenue					
10153 Revenue - Protection Of The Environment					
74 Reimbursements	MOW	4,500	2,086.65	4,500	
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT		4,500	2,086.65	4,500	
Expense					
10228 Expense - Drummuster					
16 Contract Services	MOW	(4,500)	(4,054.10)	(4,500)	
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT		(4,500)	(4,054.10)	(4,500)	
TOWN PLANNING & DEVELOPMENT					
Revenue					
10301 Revenue - Town Planning					
83 Fees & Charges	CEO	10,000	32,064.95	10,000	
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT		10,000	32,064.95	10,000	
Expense					
10376 Expense - Town Planning					
17 Professional Services	CEO	(20,000)	(15,979.50)	(30,000)	External Planning Consultant
24 Legal Advice	CEO	(10,000)	(17,109.60)	(20,000)	
19 Advertising & Promotions	CEO	(500)	0.00	(500)	
96 Administration Allocated	MFA	(48,100)	(33,358.87)	(35,000)	
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT		(78,600)	(66,447.97)	(85,500)	
OTHER COMMUNITY AMENITIES					
Revenue					
10451 Revenue - Other Community Amenities					
83 Fees & Charges	MFA	10,000	13,215.89	8,000	
TOTAL REVENUE - OTHER COMMUNITY AMENITIES		10,000	13,215.89	8,000	
Expense					
10526 Expense - Tambellup Cemetery					
01 Salaries & Wages	MOW	(8,000)	(7,800.68)	(2,500)	Remove old niche wall
15 Repairs & Maintenance	MOW	(1,000)	(248.76)	(1,000)	
16 Contract Services	MOW	(5,000)	(1,603.77)	(2,000)	Mulch & plants
17 Professional Services	MOW	(5,000)	0.00	0	Survey Cemetery
59 Other Sundry Expenses	MOW	0	(62.73)	0	
96 Administration Allocated	MFA	(34,300)	(29,652.29)	(31,100)	
98 Plant Operating Costs	MOW	(3,500)	(2,722.50)	(1,000)	
99 Public Works Overhead	MOW	(8,400)	(6,921.29)	(2,000)	
10527 Expense - Broomehill Cemetery					
01 Salaries & Wages	MOW	(2,000)	(5,267.93)	(2,000)	
15 Repairs & Maintenance	MOW	(1,000)	(297.84)	(5,000)	
16 Contract Services	MOW	(2,000)	(357.63)	(1,000)	
96 Administration Allocated	MFA	(20,600)	(23,474.73)	(24,600)	
98 Plant Operating Costs	MOW	(1,000)	(2,120.00)	(1,000)	
99 Public Works Overhead	MOW	(2,100)	(4,741.12)	(1,800)	
10528 Expense - Pindellup Cemetery					
01 Salaries & Wages	MOW	(500)	(1,101.84)	(500)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
98 Plant Operating Costs	MOW	(300)	(500.00)	(300)	
99 Public Works Overhead	MOW	(500)	(991.65)	(500)	
10550 Expense - Asset Depreciation					
31 Dep'n Plant & Equipment	MFA	(500)	(499.93)	(500)	
33 Dep'n Infrastructure	MFA	(1,600)	(1,610.84)	(1,600)	
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES		(97,800)	(89,975.53)	(78,900)	

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COMMUNITY AMENITIES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
PUBLIC CONVENIENCES					
Expense					
10625 Expense - Diprose Park Public Toilets					
01 Salaries & Wages	MOW	(4,500)	(5,482.99)	(4,500)	
15 Repairs & Maintenance	MOW	(3,000)	(392.80)	(3,000)	
16 Contract Services	MOW	(500)	(204.39)	(500)	
60 Insurances	MFA	(200)	(115.36)	(200)	
98 Plant Operating Costs	MOW	0	(212.50)	0	
99 Public Works Overhead	MOW	(3,000)	(3,251.64)	(2,500)	
10626 Expense - Norrish Street Public Toilets					
01 Salaries & Wages	MOW	(13,000)	(13,170.07)	(13,000)	
15 Repairs & Maintenance	MOW	(5,000)	(1,489.73)	(8,000)	
16 Contract Services	MOW	(500)	(566.21)	(500)	
60 Insurances	MFA	(300)	(211.50)	(300)	
65 Electricity & Gas	MFA	(2,000)	(1,873.13)	(2,000)	
66 Water Charges	MFA	(3,500)	(3,139.26)	(2,000)	
98 Plant Operating Costs	MOW	0	(218.75)	0	
99 Public Works Overhead	MOW	(8,500)	(6,938.76)	(7,000)	
10627 Expense - Holland Park Public Toilets					
01 Salaries & Wages	MOW	(9,500)	(6,582.47)	(9,500)	
15 Repairs & Maintenance	MOW	(5,000)	(2,042.87)	(5,000)	
16 Contract Services	MOW	(500)	(204.40)	(500)	
60 Insurances	MFA	(200)	(182.66)	(200)	
98 Plant Operating Costs		0	(175.00)	0	
99 Public Works Overhead	MOW	(6,000)	(3,592.90)	(4,500)	
10630 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(3,800)	(3,039.85)	(3,800)	
TOTAL EXPENSE - PUBLIC CONVENIENCES		(69,000)	(53,087.24)	(67,000)	
REVENUE - COMMUNITY AMENITIES		99,500	113,428.92	88,500	
EXPENSE - COMMUNITY AMENITIES		(525,000)	(469,089.63)	(491,300)	

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RECREATION & CULTURE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
PUBLIC HALLS & CIVIC CENTRES					
Revenue					
11001 Revenue - Broomehill Hall					
83 Fees & Charges	MFA	500	163.64	500	
11002 Revenue - Broomehill Recreation Complex					
72 Grants - Non Operating	SSPO	150,000	0.00	0	LRCIP4 - terracing front of new pavilion
73 Contributions	MFA	2,500	0.00	2,500	
74 Reimbursements	MFA	0	0.00	5,000	
83 Fees & Charges	MFA	5,000	5,000.00	5,000	BRC Lease
11005 Revenue - Tambellup Hall					
72 Grants - Non Operating	SSPO	100,000	0.00	0	LRCIP4 - roofing
83 Fees & Charges	MFA	3,000	3,322.71	3,000	
11007 Revenue - Tambellup Pavilion					
72 Grants - Non Operating	CEO	15,000	0.00	0	FRWF towards solar panels
73 Contributions	MFA	0	2,244.00	2,500	
83 Fees & Charges	MFA	5,000	5,118.19	5,000	TCPA Lease
TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES		281,000	15,848.54	23,500	
Expense					
11076 Expense - Broomehill Hall					
01 Salaries & Wages	MOW	(6,000)	(6,385.58)	(6,000)	
15 Repairs & Maintenance	MOW	(5,000)	(1,459.71)	(5,000)	
16 Contract Services	MOW	(1,000)	(995.31)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(4,200)	(4,133.56)	(3,700)	
65 Electricity & Gas	MFA	(1,800)	(1,679.22)	(1,200)	
98 Plant Operating Costs	MOW	0	(112.50)	0	
99 Public Works Overhead	MOW	(4,000)	(3,401.82)	(3,500)	
11077 Expense - Broomehill Recreation Complex					
01 Salaries & Wages	MOW	(9,000)	(7,441.79)	(9,000)	
15 Repairs & Maintenance	MOW	(5,000)	(2,962.11)	(8,000)	
16 Contract Services	MOW	(5,000)	(1,166.22)	(5,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(3,300)	(3,160.72)	(2,900)	
65 Electricity & Gas	MFA	(7,500)	(6,815.73)	(7,500)	
98 Plant Operating Costs	MOW	0	(101.25)	0	
99 Public Works Overhead	MOW	(6,000)	(3,919.45)	(5,000)	
11078 Expense - Broomehill RSL Hall					
01 Salaries & Wages	MOW	0	(748.83)	0	
15 Repairs & Maintenance	MOW	(3,000)	(759.81)	(3,000)	
16 Contract Services	MOW	(200)	(404.40)	(200)	
60 Insurances	MFA	(500)	(486.42)	(500)	
65 Electricity & Gas	MFA	(1,000)	(826.56)	(600)	
66 Water Charges	MFA	(200)	(83.85)	(200)	
98 Plant Operating Costs	MOW	0	(181.25)	0	
99 Public Works Overhead	MOW	0	(709.16)	0	
11080 Expense - Tambellup Hall					
01 Salaries & Wages	MOW	(5,000)	(3,339.06)	(5,000)	
15 Repairs & Maintenance	MOW	(5,000)	(3,211.28)	(5,000)	
16 Contract Services	MOW	(1,000)	(835.30)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(12,000)	(10,766.50)	(9,900)	
65 Electricity & Gas	MFA	(2,000)	(2,577.70)	(1,500)	
66 Water Charges	MFA	(1,200)	(937.73)	(1,200)	
67 Telephone Expense	MFA	(800)	(762.48)	(800)	
98 Plant Operating Costs	MOW	0	(156.25)	0	
99 Public Works Overhead	MOW	(3,300)	(2,092.85)	(3,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
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RECREATION & CULTURE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
<i>PUBLIC HALLS & CIVIC CENTRES continued</i>					
11081 Expense - Tambellup RSL Hall					
01 Salaries & Wages	MOW	0	(142.50)	0	
15 Repairs & Maintenance	MOW	(500)	(53.63)	(500)	
16 Contract Services	MOW	(500)	(264.39)	(500)	
60 Insurances	MFA	(100)	(124.96)	(100)	
98 Plant Operating Costs	MOW	0	(31.25)	0	
99 Public Works Overhead	MOW	0	(135.38)	0	
11082 Expense - Former Tambellup Bowling Club					
01 Salaries & Wages	MOW	0	(120.00)	0	
15 Repairs & Maintenance	MOW	0	(271.81)	0	
16 Contract Services	MOW	(200)	(294.40)	(200)	
60 Insurances	MFA	(100)	(57.68)	(100)	
65 Electricity & Gas	MFA	(500)	(650.83)	(500)	
98 Plant Operating Costs	MOW	0	(25.00)	0	
99 Public Works Overhead	MOW	0	(114.00)	0	
11241 Expense - Tambellup Pavilion					
01 Salaries & Wages	MOW	(10,000)	(10,036.56)	(7,000)	
15 Repairs & Maintenance	MOW	(13,000)	(2,515.81)	(10,000)	Handrails on steps to oval, coolroom repair
16 Contract Services	MOW	(1,000)	(1,879.84)	(1,000)	
51 Interest on Loans	MFA	(41,900)	(43,853.23)	(43,800)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(4,800)	(5,114.10)	(4,800)	
65 Electricity & Gas	MFA	(7,000)	(6,987.57)	(7,000)	
66 Water Charges	MFA	(3,000)	(2,049.96)	(3,000)	
98 Plant Operating Costs	MOW	(500)	(231.25)	0	
99 Public Works Overhead	MOW	(6,500)	(5,677.93)	(4,000)	
11190 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(139,600)	(119,045.28)	(100,200)	
33 Dep'n Infrastructure	MFA	0	0.00	(300)	
TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES		(322,600)	(272,663.76)	(273,100)	

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RECREATION & CULTURE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER RECREATION & SPORT					
Revenue					
11151 Revenue - Other Recreation & Sport					
71 Grants - Operating	SSPO	15,000	0.00	0	DLGSC - Trails Planning project
72 Grants - Non Operating	SSPO	100,000	0.00	0	LRCIP4 - Gordon River facilities
73 Contributions	MFA	20,000	19,363.29	20,000	BRC & TCPA Bowling Green Reserves
TOTAL REVENUE - OTHER RECREATION & SPORT		135,000	19,363.29	20,000	
Expense					
11224 Expense - Other Parks, Gardens And Reserves					
16 Contract Services	SSPO	(30,000)	0.00	0	Trails Planning project
96 Administration Allocated	MFA	(27,500)	(27,181.28)	(28,500)	
11225 Expense - Parks, Gardens And Reserves					
01 Salaries & Wages	MOW	(244,700)	(207,224.21)	(244,700)	
11 Fuel & Oil	MOW	(500)	(176.71)	(1,000)	
15 Repairs & Maintenance	MOW	(30,000)	(27,973.69)	(30,000)	
16 Contract Services	MOW	(30,000)	(17,528.33)	(30,000)	
21 Chemicals	MOW	(3,000)	(2,216.77)	(5,000)	
60 Insurance	MFA	(1,000)	(1,005.30)	(1,000)	
65 Electricity & Gas	MFA	(6,500)	(5,979.63)	(6,500)	
66 Water Charges	MFA	(10,000)	(8,520.40)	(12,000)	
98 Plant Operating Costs	MOW	(134,200)	(137,277.00)	(158,700)	
99 Public Works Overheads	MOW	(255,200)	(230,174.17)	(220,400)	
11248 Expense - Water Supplies					
01 Salaries & Wages	MOW	(5,000)	(1,762.65)	(5,000)	
15 Repairs & Maintenance	MOW	0	0.00	(1,500)	
16 Contract Services	MOW	(5,000)	(660.92)	(5,000)	Mtce to equipment as required
65 Electricity & Gas	MFA	(5,000)	(5,162.01)	(5,000)	
66 Water Charges	MFA	(500)	(323.73)	(500)	
98 Plant Operating Costs	MOW	(2,000)	(270.00)	(2,000)	
99 Public Works Overheads	MOW	(5,000)	(1,586.42)	(4,500)	
11270 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(1,500)	(1,196.18)	(2,000)	
31 Dep'n Plant & Equipment	MFA	(25,700)	(25,735.38)	(26,400)	
33 Dep'n Infrastructure	MFA	(105,400)	(105,377.67)	(98,600)	
TOTAL EXPENSE - OTHER RECREATION & SPORT		(927,700)	(807,332.45)	(888,300)	

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RECREATION & CULTURE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
LIBRARIES					
Revenue					
11301 Revenue - Broomehill Library					
71 Grants - Operating	MFA	0	2,949.32	3,000	
83 Fees & Charges	MFA	100	38.22	100	
11302 Revenue - Tambellup Library & CRC					
71 Grants - Operating	MFA	0	132.48	0	
TOTAL REVENUE - LIBRARIES		100	3,120.02	3,100	
Expense					
11376 Expense - Broomehill Library					
14 Printing & Stationery	MFA	(500)	(45.00)	(500)	
15 Repairs & Maintenance	MFA	(1,000)	(144.54)	(1,000)	Equipment / materials as required
16 Contract Services	MFA	(3,000)	(5,361.52)	(6,000)	Library software licensing
18 Postage & Freight	MFA	(700)	(562.78)	(700)	
26 Computer & Internet Expenses	MFA	(500)	(376.76)	(500)	
59 Other Sundry Expenses	MFA	(200)	0.00	(200)	
60 Insurances	MFA	(100)	(47.56)	(100)	
96 Administration Allocated	MFA	(68,700)	(63,011.20)	(66,100)	
11377 Expense - Tambellup Library & Community Resource Centre					
01 Salaries & Wages	MOW	0	(588.50)	0	
15 Repairs & Maintenance	MOW	(5,000)	(2,570.76)	(4,000)	Building mtce
16 Contract Services	CEO	(55,000)	(54,284.30)	(50,000)	Library Management / software licensing
18 Postage & Freight	MFA	(300)	(480.26)	(300)	
59 Other Sundry Expenses	MFA	(100)	(93.00)	(100)	
60 Insurances	MFA	(2,500)	(2,443.86)	(2,300)	
65 Electricity & Gas	MFA	(3,500)	(3,153.86)	(3,500)	
66 Water Charges	MFA	(800)	(567.93)	(800)	
96 Administration Allocated	MFA	(6,900)	(6,177.55)	(6,500)	
11390 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(10,500)	(7,860.85)	(11,400)	
TOTAL EXPENSE - LIBRARIES		(159,300)	(148,416.82)	(154,000)	

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RECREATION & CULTURE	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER CULTURE					
Revenue					
11451 Revenue - Other Culture					
72 Grants - Non Operating	CEO	0	0.00	20,000	
TOTAL REVENUE - OTHER CULTURE		0	0.00	20,000	
Expense					
11526 Expense - Broomehill Museum					
01 Salaries & Wages	MOW	(1,500)	(1,473.07)	0	
15 Repairs & Maintenance	MOW	(1,000)	(227.23)	(5,000)	
16 Contract Services	MOW	0	(414.40)	0	
56 Donations	MFA	(1,200)	(1,108.13)	(1,200)	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	0.00	(100)	
60 Insurances	MFA	(1,000)	(1,099.74)	(1,000)	
65 Electricity & Gas	MFA	(600)	(617.61)	(600)	
66 Water Charges	MFA	(1,000)	(785.97)	0	
98 Plant Operating Costs	MOW	(500)	(385.00)	0	
99 Public Works Overhead	MOW	(1,500)	(1,242.07)	0	
11527 Expense - Tambellup Museum (Station Masters Res)					
15 Repairs & Maintenance	MOW	(1,000)	(114.88)	(5,000)	
16 Contract Services	MOW	(500)	(444.39)	0	
56 Donations	MFA	(800)	(749.04)	(800)	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	0.00	(100)	
60 Insurances	MFA	(700)	(692.12)	(700)	
65 Electricity & Gas	MFA	(200)	(772.87)	(200)	
11528 Expense - Heritage Trails					
01 Salaries & Wages	MOW	(3,000)	0.00	(3,000)	
15 Repairs & Maintenance	MOW	(5,000)	0.00	(2,000)	Repair/replace existing signage
16 Contract Services	SSPO	(10,000)	(5,000.00)	(22,000)	Outdoors Great Southern Service Agreement
98 Plant Operating Costs	MOW	(1,500)	0.00	(1,500)	
99 Public Works Overhead	MOW	(3,000)	0.00	(2,500)	
11529 Expense - Toolbrunup School					
16 Contract Services	MOW	(200)	0.00	(200)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(400)	(363.36)	(400)	
11531 Expense - Other Culture					
17 Professional Services	SSPO	(15,000)	(4,857.50)	(19,500)	Municipal Inventory review (25% paid 22/23)
11550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(5,500)	(4,365.19)	(5,300)	
TOTAL EXPENSE - OTHER CULTURE		(55,400)	(24,805.57)	(71,200)	
REVENUE - RECREATION & CULTURE		416,100	38,331.85	66,600	
EXPENSE - RECREATION & CULTURE		(1,465,000)	(1,253,218.60)	(1,386,600)	

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TRANSPORT	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
ROAD CONSTRUCTION					
Revenue					
12001 Revenue - Grants Roads To Recovery					
72 Grants - Non-Operating	MOW	853,300	0.00	404,100	22/23 & 23/24 allocations
12004 Revenue - Grants Regional Road Group					
72 Grants - Non-Operating	MOW	806,000	706,000.00	842,000	Incl carryover Warrenup Rd final claim
12007 Revenue - Local Roads & Community Infrastructure Program					
72 Grants - Non-Operating	SSPO	662,700	28,511.44	148,900	LRCIP 1&2 balance / LRCIP4 - Railway precinct
TOTAL REVENUE - ROAD CONSTRUCTION		2,322,000	734,511.44	1,395,000	
ROAD MAINTENANCE					
Revenue					
12156 Revenue - Grants Other					
72 Grants - Non-Operating	MOW	100,000	398,290.24	481,300	Drought Communities Program - final
12158 Revenue - Rural Road Numbering					
83 Grants - Operating	MFA	0	90.90	0	
12159 Revenue - Direct Grant					
71 Grants - Operating	MFA	184,000	184,034.00	184,000	
12160 Revenue - Profit On Disposal Of Assets					
89 Profit On Disposal Of Assets	MFA	5,500	12,610.38	10,000	
12162 Revenue - Other Road Maintenance (No GST)					
80 Rents	MFA	12,000	8,970.00	18,000	
TOTAL REVENUE - ROAD MAINTENANCE		301,500	603,995.52	693,300	
Expense					
12226 Expense - Road Maintenance					
01 Salaries & Wages	MOW	(268,700)	(196,870.19)	(292,700)	Includes maintenance grading, bitumen patching, tree pruning, shoulder, drainage & culverts, signs & guideposts, footpath maintenance, roadside spraying etc.
15 Repairs & Maintenance	MOW	(10,000)	(9,260.00)	0	
16 Contract Services	MOW	(155,000)	(86,180.84)	(165,000)	
21 Chemicals	MOW	(5,000)	(1,611.50)	(5,000)	
25 Road Materials	MOW	(10,000)	(1,719.26)	(10,000)	
60 Insurances	MFA	(12,000)	(11,632.90)	(11,500)	
98 Plant Operating Costs	MOW	(231,500)	(186,016.89)	(261,500)	
99 Public Works Overhead	MOW	(284,600)	(225,384.08)	(289,600)	Provision for contractors to assist if required & purchase of materials
12250 Expense - Maintenance Other					
41 Loss On Disposal Of Assets	MFA	(115,400)	(19,263.65)	(146,100)	
96 Administration Allocated	MFA	(75,500)	(77,837.36)	(81,700)	
12228 Expense - RAMM Road Inventory					
16 Contract Services	MFA	(30,000)	(21,651.05)	(30,000)	RAMM subscription/updates for fair value
12251 Expense - Street Lighting					
65 Electricity & Gas	MFA	(35,000)	(29,700.67)	(30,000)	
12252 Expense - Tambellup Depot Maintenance					
01 Salaries & Wages	MOW	(10,000)	(10,667.04)	(10,000)	
15 Repairs & Maintenance	MOW	(10,000)	(6,384.89)	(15,000)	
16 Contract Services	MOW	(2,000)	(519.39)	(2,000)	
21 Chemicals	MOW	0	(150.85)	0	
59 Other Sundry Expenses	MOW	(200)	(687.47)	(200)	
60 Insurances	MFA	(2,500)	(2,303.26)	(2,500)	
65 Electricity & Gas	MOW	(6,000)	(5,176.47)	(6,000)	
66 Water Charges	MOW	(700)	(702.82)	(700)	
98 Plant Operating Costs	MOW	(500)	(886.25)	(500)	
99 Public Works Overhead	MOW	(10,500)	(8,309.93)	(9,000)	
12255 Expense - Broomehill Depot Maintenance					
01 Salaries & Wages	MOW	(5,000)	(4,427.70)	(3,000)	
15 Repairs & Maintenance	MOW	(5,000)	(1,263.37)	(5,000)	
16 Contract Services	MOW	(500)	(409.40)	(500)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,200)	(1,192.00)	(1,200)	
65 Electricity & Gas	MOW	(1,500)	(947.92)	(1,500)	
66 Water Charges	MOW	(100)	(75.19)	(100)	
98 Plant Operating Costs	MOW	(1,000)	(980.00)	(800)	
99 Public Works Overhead	MOW	(4,000)	(3,242.24)	(2,000)	

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TRANSPORT	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
<i>TRANSPORT continued</i>					
12258 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(15,700)	(11,704.54)	(17,900)	
31 Dep'n Plant & Equipment	MFA	(324,400)	(324,414.66)	(290,500)	
33 Dep'n Infrastructure	MFA	(1,274,300)	(1,274,273.51)	(1,255,500)	
12259 Expense - Staff Housing Allocation					
10 Staff Housing Allocation	MFA	(36,800)	(55,161.55)	(61,000)	
12260 Expense - Gravel Pit Rehabilitation					
01 Salaries & Wages	MOW	(1,000)	(575.39)	(1,000)	
98 Plant Operating Costs	MOW	(800)	(475.00)	(800)	
99 Public Works Overhead	MOW	(1,000)	(517.85)	(1,000)	
TOTAL EXPENSE - ROAD MAINTENANCE		(2,947,500)	(2,582,670.08)	(3,010,900)	
TRANSPORT OTHER					
Revenue					
12451 Revenue - Licensing					
83 Fees & Charges	MFA	300	272.70	200	Sale of Special Series number plates
87 Commissions	MFA	16,000	15,878.63	18,000	
TOTAL REVENUE - TRANSPORT OTHER		16,300	16,151.33	18,200	
Expense					
12526 Expense - Licensing					
67 Telephone Expense	MFA	(400)	(381.24)	(400)	
96 Administration Allocated	MFA	(192,400)	(172,971.83)	(181,500)	
TOTAL EXPENSE - TRANSPORT OTHER		(192,800)	(173,353.07)	(181,900)	
REVENUE - TRANSPORT		2,639,800	1,354,658.29	2,106,500	
EXPENSE - TRANSPORT		(3,140,300)	(2,756,023.15)	(3,192,800)	

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ECONOMIC SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
RURAL SERVICES					
Expense					
13076 Expense - Rural Services					
01 Salaries & Wages	MOW	(500)	0.00	(500)	
21 Chemicals	MOW	(200)	0.00	(200)	
98 Plant Operating Costs	MOW	(300)	0.00	(300)	
99 Public Works Overhead	MOW	(500)	0.00	(500)	
13078 Expense - Vermin & Pest Control					
01 Salaries & Wages	MOW	0	(41.00)	0	
59 Other Sundry Expenses	MOW	0	(31.50)	0	
98 Plant Operating Costs	MOW	0	(6.25)	0	
99 Public Works Overhead	MOW	0	(38.95)	0	
TOTAL EXPENSE - RURAL SERVICES		(1,500)	(117.70)	(1,500)	
TOURISM & AREA PROMOTION					
Revenue					
13151 Revenue - Caravan Park, Broomehill					
72 Grants - Non Operating	SSPO	41,000	0.00	41,000	LRCIP3 Bhill caravan park improvements
83 Fees & Charges	MFA	50,000	54,016.45	40,000	
13156 Revenue - Other Tourism & Area Promotion					
74 Reimbursements	MFA	500	649.00	500	
79 Other Sundry Income	MFA	0	83.47	0	
13157 Revenue - Caravan Park, Tambellup					
72 Grants - Non Operating	SSPO	700,000	0.00	700,000	LRCIP3 Tamb caravan park development
81 Contributions - Non Operating	CEO	150,000	0.00	150,000	TA6320 Cropping Group towards development
TOTAL REVENUE - TOURISM & AREA PROMOTION		941,500	54,748.92	931,500	
Expense					
13226 Expense - Caravan Park, Broomehill					
01 Salaries & Wages	MOW	(55,000)	(52,644.70)	(35,000)	
15 Repairs & Maintenance	MOW	(10,000)	(9,370.28)	(8,000)	
16 Contract Services	MOW	(2,500)	(1,983.02)	(2,500)	
59 Other Sundry Expenses	MOW	(100)	(93.00)	(100)	
60 Insurances	MFA	(1,200)	(1,016.66)	(600)	
65 Electricity & Gas	MFA	(4,000)	(4,575.55)	(4,000)	
66 Water Charges	MFA	(2,000)	(1,411.89)	(2,000)	
67 Telephone Charges	MFA	(500)	(204.18)	(500)	
98 Plant Operating Costs	MOW	(1,500)	(1,564.00)	(1,500)	
99 Public Works Overhead	MOW	(36,000)	(28,017.55)	(20,000)	
13229 Expense - Great Southern Treasures - General Funds					
16 Contract Services	CEO	(3,000)	0.00	0	Treasures projects
56 Donations	CEO	(13,000)	(11,000.00)	(11,000)	Annual contribution
13232 Expense - Other Tourism & Area Promotion					
19 Advertising & Promotions	SSPO	(10,000)	(3,068.23)	(5,000)	Incl Holland Track brochure update
16 Contract Services	CEO	(10,500)	(10,500.00)	(10,500)	Topics production by Tamb CRC
96 Administration Allocated	MFA	(68,700)	(67,953.19)	(71,300)	
13233 Expense - Caravan Park, Tambellup					
17 Professional Services	CEO	(20,000)	(37,867.00)	(47,500)	Planning for development
13250 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(11,100)	(9,460.40)	(10,200)	
33 Dep'n Infrastructure	MFA	(5,200)	(5,156.95)	(5,200)	
TOTAL EXPENSE - TOURISM & AREA PROMOTION		(254,300)	(246,463.38)	(234,900)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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ECONOMIC SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
BUILDING SERVICES					
Revenue					
13301 Revenue - Building Services					
83 Fees & Charges	MFA	1,500	1,134.00	3,000	
13302 Revenue - Construction Training Fund Levy					
83 Fees & Charges	MFA	500	51.75	1,000	
13303 Revenue - Building Services Levy					
83 Fees & Charges	MFA	1,000	566.50	1,000	
13305 Revenue - Commissions on Building Levies					
87 Commissions	MFA	100	53.00	100	
TOTAL REVENUE - BUILDING SERVICES		3,100	1,805.25	5,100	
Expense					
13376 Expense - Building Services					
01 Salaries & Wages	CEO	(19,600)	(9,628.77)	(19,600)	Casual Building Surveyor
02 Superannuation	CEO	(2,000)	(959.95)	(2,000)	
96 Administration Allocated	MFA	(20,600)	(18,532.74)	(19,400)	
13377 Expense - Construction Training Fund Levy					
59 Other Sundry Expenses	MFA	(500)	0.00	(1,000)	
13378 Expense - Building Services Levy					
59 Other Sundry Expenses	MFA	(1,000)	(395.25)	(1,000)	
TOTAL EXPENSE - BUILDING SERVICES		(43,700)	(29,516.71)	(43,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
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ECONOMIC SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
OTHER ECONOMIC SERVICES					
Revenue					
13451 Revenue - Other Economic Services					
72 Grants - Non Operating	SSPO	0	87,974.30	105,000	
74 Reimbursements	MFA	5,000	1,304.86	5,000	
80 Rents	MFA	8,800	8,240.04	8,800	Bendigo Bank
83 Fees & Charges	MFA	20,000	11,214.38	20,000	Sale of standpipe water
TOTAL REVENUE - OTHER ECONOMIC SERVICES		33,800	108,733.58	138,800	
Expense					
13527 Expense - Standpipe & Bore Mtce					
01 Salaries & Wages	MOW	(500)	(1,091.28)	(500)	
15 Repairs & Maintenance	MOW	(3,000)	0.00	(3,000)	
16 Contract Services	MOW	(5,000)	(5,420.61)	(5,000)	
65 Electricity & Gas	MFA	(8,000)	(5,426.65)	(8,000)	
66 Water Charges	MFA	(35,000)	(44,079.85)	(35,000)	
98 Plant Operating Costs	MOW	(200)	(300.00)	(200)	
99 Public Works Overhead	MOW	(500)	(982.15)	(500)	
13528 Expense - Railway Building					
01 Salaries & Wages	MOW	0	(102.50)	0	
15 Repairs & Maintenance	MOW	(5,000)	(53.63)	(5,000)	
16 Contract Services	MOW	(2,000)	(505.39)	(2,000)	
60 Insurances	MFA	(1,000)	(1,067.04)	(1,000)	
65 Electricity & Gas	MFA	(500)	(648.39)	(500)	
66 Water Charges	MFA	(800)	(1,967.46)	(800)	
98 Plant Operating Costs	MOW	0	(6.25)	0	
99 Public Works Overhead	MOW	0	(97.38)	0	
13529 Expense - Community Bank					
01 Salaries & Wages	MOW	0	(387.50)	0	
15 Repairs & Maintenance	MOW	(5,000)	(293.06)	(5,000)	
16 Contract Services	MOW	(500)	(374.40)	(500)	
60 Insurances	MFA	(800)	(807.50)	(800)	
66 Water Charges	MFA	(2,000)	(1,927.73)	(2,000)	
98 Plant Operating Costs	MOW	0	(100.00)	0	
99 Public Works Overhead	MOW	0	(368.14)	0	
13550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(4,700)	(3,429.80)	(5,000)	
31 Dep'n Plant & Equipment	MFA	(500)	(529.96)	(500)	
33 Dep'n Infrastructure	MFA	(4,000)	(3,998.31)	(3,700)	
TOTAL EXPENSE - OTHER ECONOMIC SERVICES		(79,000)	(73,964.98)	(79,000)	
REVENUE - ECONOMIC SERVICES		978,400	165,287.75	1,075,400	
EXPENSE - ECONOMIC SERVICES		(378,500)	(350,062.77)	(358,400)	

SHIRE OF BROOMEHILL-TAMBELLUP
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for the year ended 30 June 2024

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
PRIVATE WORKS					
Revenue					
14001 Revenue - Private Works					
83 Fees & Charges	MFA	6,000	7,660.42	5,000	
TOTAL REVENUE - PRIVATE WORKS		6,000	7,660.42	5,000	
Expense					
14051 Expense - Private Works					
01 Salaries & Wages	MOW	(1,500)	(1,751.44)	(1,500)	
16 Contract Services	MOW	0	0.00	(1,000)	
96 Administration Allocated	MFA	(1,400)	(1,235.53)	(1,300)	
98 Plant Operating Costs	MOW	(1,000)	(1,975.25)	(1,000)	
99 Public Works Overhead	MOW	(1,400)	(1,576.27)	(1,400)	
TOTAL EXPENSE - PRIVATE WORKS		(5,300)	(6,538.49)	(6,200)	
PUBLIC WORKS OVERHEADS					
Revenue					
14100 Revenue - Public Works Overheads					
74 Reimbursements	MFA	0	818.74	0	
14101 Revenue - Public Works Overheads No GST					
74 Reimbursements	MFA	2,000	3,550.85	2,000	
TOTAL REVENUE - PUBLIC WORKS OVERHEADS		2,000	4,369.59	2,000	
Expense					
14151 Expense - Public Works Overheads					
01 Salaries & Wages	MOW	(148,800)	(89,123.47)	(115,000)	
02 Superannuation	MFA	(192,400)	(152,818.66)	(176,800)	Super Guarantee increase to 11%
03 Workers Comp Insurance	MFA	(30,000)	(30,648.49)	(30,000)	
04 Protective Clothing	MOW	(18,000)	(14,381.71)	(18,000)	
06 Employee Provisions	MFA	(300,000)	(319,578.02)	(265,000)	Annual, long service & sick leave
07 Recruitment Costs And Subsidies	MOW	(3,000)	(1,590.46)	(3,000)	
08 Fringe Benefits Tax	MFA	(8,000)	(6,070.67)	(8,000)	
09 Allowances	MFA	(32,000)	(28,357.21)	(32,000)	Adverse Working Conditions - per Award
13 Minor Equipment	MOW	(2,000)	(703.64)	(900)	
17 Professional Services	MOW	(2,000)	0.00	(5,000)	Engineering if required
26 Computer & Internet Expenses	MOW	(4,000)	(3,935.10)	(1,200)	
57 Conference Expenses	MOW	(1,000)	0.00	(2,000)	
58 Travel & Accommodation	MOW	(500)	0.00	(1,000)	
59 Other Sundry Expenses	MOW	(5,000)	(6,788.62)	(5,000)	
60 Insurances	MFA	(500)	(438.99)	(500)	
61 Licenses	MOW	(800)	(720.30)	(800)	MDL renewals for staff
67 Telephone Expense	MFA	(8,000)	(8,081.31)	(6,500)	
96 Administration Allocated	MFA	(137,300)	(139,612.98)	(146,400)	
99 Public Works Overheads	MFA	0	(30.40)	0	
14153 Expense - Occ Health & Safety					
01 Salaries & Wages	MOW	(15,000)	(13,695.71)	(10,000)	
16 Contract Services	MOW	(5,000)	(1,364.18)	(5,000)	Safety equipment as required
59 Other Sundry Expenses	MOW	(2,000)	(247.12)	(2,000)	
98 Plant Operating Costs	MOW	(500)	(468.75)	(500)	
99 Public Works Overheads	MOW	0	0.13	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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OTHER PROPERTY & SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
PUBLIC WORKS OVERHEADS					
14154 Expense - Works Training					
01 Salaries & Wages	MOW	(25,000)	(18,847.86)	(30,000)	
05 Training & Education	MOW	(10,000)	(6,996.98)	(15,000)	
16 Contract Services	MOW	0	0.00	0	
58 Travel & Accommodation	MOW	(2,000)	(2,219.08)	(1,000)	
98 Plant Operating Costs	MOW	(500)	(487.50)	(500)	
99 Public Works Overheads	MOW	0	2.64	0	
14200 Expense - PWO Allocated					
99 Public Works Overhead	MFA	953,300	849,289.16	881,100	Allocation of costs across all programs
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS		0	2,084.72	0	
PLANT OPERATION					
Revenue					
14250 Revenue - Plant Operation					
74 Reimbursements	MFA	30,000	26,203.71	45,000	Fuel Tax credits
79 Other Sundry Income	MOW	5,000	0.00	5,000	Sale of surplus equipment
TOTAL REVENUE - PLANT OPERATION		35,000	26,203.71	50,000	
Expense					
14251 Expense - Plant Operation					
01 Salaries & Wages	MOW	(80,000)	(71,646.89)	(80,000)	
11 Fuel & Oil	MOW	(220,000)	(206,828.75)	(240,000)	
13 Minor Equipment	MOW	(20,000)	(4,785.50)	(20,000)	Minor tools & equipment as required
15 Repairs & Maintenance	MOW	(100,000)	(90,474.58)	(145,000)	
16 Contract Services	MOW	(5,000)	0.00	(5,000)	
60 Insurances	MFA	(43,000)	(40,712.80)	(42,200)	
61 Licenses	MFA	(15,000)	(12,601.72)	(15,000)	
96 Administration Allocated	MFA	(13,700)	(12,355.15)	(13,000)	
98 Plant Operating Costs	MOW	(1,000)	(752.00)	(2,000)	
99 Public Works Overhead	MOW	(70,500)	(64,483.05)	(70,500)	
14300 Expense - Plant Operation Allocated					
98 Plant Operating Costs	MFA	568,200	504,452.64	632,700	Allocation of costs across all programs
TOTAL EXPENSE - PLANT OPERATION		0	(187.80)	0	
WORKERS COMPENSATION					
Revenue					
14800 Revenue - Workers Compensation					
74 Reimbursements	MFA	30,000	24,095.95	0	
TOTAL REVENUE - WORKERS COMPENSATION		30,000	24,095.95	0	
Expense					
14851 Expense - Workers Compensation					
06 Employee Provisions	MFA	(30,000)	(26,501.63)	0	
TOTAL EXPENSE - WORKERS COMPENSATION		(30,000)	(26,501.63)	0	
SALARIES & WAGES					
Expense					
14551 Expense - Gross Wages & Salaries					
01 Salaries & Wages	CEO	(2,372,200)	(2,156,347.81)	(2,254,100)	
14600 Expense - Wages & Salaries Allocated					
01 Salaries & Wages	CEO	2,372,200	2,094,949.75	2,254,100	
TOTAL EXPENSE - SALARIES & WAGES		0	(61,398.06)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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OTHER PROPERTY & SERVICES	Resp Officer	Budget 2023/24	Actual YTD	Amended Budget 2022/23	COMMENTS
UNCLASSIFIED					
Revenue					
14706 Revenue - Unclassified					
79 Other Sundry Revenue	MFA	0	9,616.76	9,600	
TOTAL REVENUE - UNCLASSIFIED		0	9,616.76	9,600	
Expense					
14753 Expense - Unclassified					
16 Contract Services	CEO	(50,000)	(13,403.00)	(45,000)	Youth Engagement Strategy, Economic Devel.
59 Other Sundry Expenses	CEO	0	(13,781.31)	(13,800)	Strategy & Tamb Railway Precinct Planning
14755 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	0	(429.00)	0	
14756 Expense - Lease Reserve 22607 Tambellup					
16 Contract Services	MFA	(5,000)	(4,800.00)	(5,000)	
14758 Expense - Covid-19 Response					
06 Employee Provisions	CEO	0	(3,071.14)	(10,000)	
14759 Expense - 50 Norrish St, Tambellup					
16 Contract Services	MOW	(20,000)	0.00	(20,000)	Demolition & asbestos removal(Bldg Res)
59 Other Sundry Expenses	MOW	0	(93.00)	0	
66 Water Charges	MOW	(1,200)	(1,392.68)	0	
TOTAL EXPENSE - UNCLASSIFIED		(76,200)	(36,970.13)	(93,800)	
REVENUE - OTHER PROPERTY & SERVICES		73,000	71,946.43	66,600	
EXPENSE - OTHER PROPERTY & SERVICES		(111,500)	(129,511.39)	(100,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
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CAPITAL REVENUE and EXPENDITURE

		Resp Officer	Class	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Actual YTD Revenue	Actual YTD Expense	Budget Revenue 2023/24	Budget Expense 2023/24	COMMENT
GOVERNANCE										
CAP152	Bhill Admin Building - enclose carport/install roller doors	MOW	BS	0	(30,000)	0.00	(9,297.73)	0	(30,000)	Building Reserve
CAP	Tamb Admin Building - replace carpet throughout	MOW	BS	0	0	0.00	0.00	0	(20,000)	
Plant Replacement										
04353	Ford Everest Wagon - BHT150	MOW	P&E	45,000	(60,000)	50,000.00	(61,199.82)	45,000	(60,000)	Plant Reserve
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	(55,000)	41,818.18	(54,003.23)	40,000	(55,000)	Plant Reserve
		Total		85,000	(145,000)	91,818.18	(124,500.78)	85,000	(165,000)	
EDUCATION & WELFARE										
LR301	Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	(100,000)	0.00	0.00	0	(150,000)	LRCIP3 \$100k
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	(20,000)	0.00	0.00	0	(20,000)	LRCIP3 \$20k
		Total		0	(120,000)	0.00	0.00	0	(170,000)	
HOUSING										
CAP168	Lavieville Lodge - Unit 3 renovation	MOW	BNS	0	(35,000)	0.00	(10,453.18)	0	(30,000)	Reserve - carry over from 22/23
09001	Sale of 27 East Terrace, Tambellup	MFA	BNS	180,000	0	180,000.00	0.00	0	0	
		Total		180,000	(35,000)	180,000.00	(10,453.18)	0	(30,000)	
COMMUNITY AMENITIES										
CAP155	Broomehill Cemetery - seating under gazebo	MOW	I-O	0	(8,000)	0.00	0.00	0	0	
CAP	Tambellup Cemetery - seating, bollards, parking	MOW	I-O	0	0	0.00	0.00	0	(15,000)	
		Total		0	(8,000)	0.00	0.00	0	(15,000)	
RECREATION & CULTURE										
CAP156	Broomehill Hall - security upgrades windows/doors	MOW	BS	0	(8,500)	0.00	0.00	0	0	
CAP158	Broomehill RSL Hall (playgroup) - toilet upgrades	MOW	BS	0	(15,000)	0.00	(48.91)	0	0	
CAP169	Broomehill RSL Hall (playgroup) - shade sails	MOW	I-P	0	(7,000)	0.00	(8,100.00)	0	0	
CAP	Broomehill Hall - repair internal cracks	MOW	BS	0	0	0.00	0.00	0	(30,000)	
CAP	Broomehill Hall - improve accoustics	MOW	BS	0	0	0.00	0.00	0	(10,000)	
LR401	Tambellup Hall - roof	MOW	BS	0	0	0.00	0.00	0	(150,000)	LRCIP4 \$100K
CAP172	Broomehill Rec Complex - landscaping new spectator area	MOW	I-P	0	(10,000)	0.00	(1,650.00)	0	(10,000)	carry over from 22/23
LR402	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	0.00	0.00	0	(160,000)	LRCIP4 \$150K
CAP	Tambellup Pavilion - solar panels	CEO	P&E	0	0	0.00	0.00	0	(33,000)	FRWF \$15k
CAP	Diprose Park - replace playground/exercise equipment	MOW	I-P	0	0	0.00	0.00	0	(20,000)	
LR403	Gordon River facilities	MOW	I-P	0	0	0.00	0.00	0	(160,000)	LRCIP4 \$100K
CAP173	Broomehill Heritage Precinct - signage	MOW	I-P	0	(6,000)	0.00	(5,206.96)	0	0	
LR303	Broomehill Museum - machinery shed	MOW	BS	0	(20,000)	0.00	(20,000.00)	0	0	
		Total		0	(66,500)	0.00	(35,005.87)	0	(573,000)	
TRANSPORT										
CAP170	Tambellup Depot workshop - oil store	MOW	BS	0	(15,000)	0.00	0.00	0	(25,000)	carry over from 22/23
CAP163	Tambellup Depot machinery shed (concrete bay)	MOW	BS	0	(10,000)	0.00	(8,690.00)	0	0	
CAP174	Fuel Management System - Bhill & Tamb depot's	MOW	P&E	0	(20,000)	0.00	0.00	0	(20,000)	carry over from 22/23
CAP175	Broomehill Depot - security cameras	MOW	P&E	0	(8,000)	0.00	(7,966.26)	0	0	

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CAPITAL REVENUE and EXPENDITURE

		Resp Officer	Class	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Actual YTD Revenue	Actual YTD Expense	Budget Revenue 2023/24	Budget Expense 2023/24	COMMENT
Plant Replacement										
12300	Mack Truck - trade for prime mover - BHT125	MOW	P&E	100,000	(285,000)	0.00	0.00	100,000	(285,000)	Tender awarded 21/22, deliver
12300	Caterpillar Loader - TA281	MOW	P&E	90,000	(350,000)	147,500.00	(344,672.12)	0	0	
12300	Isuzu NLR55 light tipper - BH009	MOW	P&E	20,000	(45,000)	31,818.18	(55,361.82)	0	0	
12300	Toro GM360 Mower - BHT84	MOW	P&E	10,000	(45,000)	11,670.00	(43,910.00)	0	0	
12300	Caterpillar 12M Grader - 1TA	MOW	P&E	0	0	0.00	0.00	125,000	(360,000)	Plant Reserve
12300	Isuzu FRR600 truck - BH000	MOW	P&E	0	0	0.00	0.00	30,000	(125,000)	Plant Reserve
12300	Small ride-on mower	MOW	P&E	0	0	0.00	0.00	0	(10,000)	Plant Reserve
12300	Plant trailer with electric brakes, winch	MOW	P&E	0	0	0.00	0.00	0	(10,000)	Plant Reserve
12300	Ford Ranger Wildtrak with canopy - BHT152 (MOW)	MOW	P&E	37,000	(52,000)	45,975.17	(59,652.51)	37,000	(52,000)	Plant Reserve
12300	Ford Ranger Wildtrak - BHT153 (WS)	MOW	P&E	84,000	(99,000)	89,545.46	(103,739.95)	37,000	(52,000)	Plant Reserve
12300	Ford Ranger dual cab - BHT157	MOW	P&E	30,000	(40,000)	0.00	0.00	30,000	(45,000)	Plant Reserve
12300	Ford Ranger dual cab - BHT158	MOW	P&E	35,000	(50,000)	41,818.18	(43,281.55)	35,000	(50,000)	Plant Reserve
12300	Ford Ranger extra cab - BHT156	MOW	P&E	30,000	(45,000)	0.00	0.00	35,000	(50,000)	Plant Reserve
12300	Ford Ranger dual cab - BHT159	MOW	P&E	30,000	(45,000)	0.00	0.00	30,000	(45,000)	Plant Reserve
12300	Ford Ranger extra cab - BHT154	MOW	P&E	35,000	(50,000)	0.00	0.00	35,000	(50,000)	Plant Reserve
12161	Isuzu Jetpatcher	MOW	P&E	80,000	0	0.00	0.00	80,000	0	Plant Reserve
12300	Sundry Plant	MOW	P&E	0	(20,000)	0.00	(10,080.00)	0	0	
Townscape										
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	(50,000)	0.00	0.00	0	(75,000)	
CAP127	Streetscape - Broomehill (paving in Museum grounds, west to India St)	MOW	I-F	0	(590,000)	0.00	(544,716.72)	0	(50,000)	
CAP	Footpaths - Journal St (Annice to India northern side)	MOW	I-F	0	0	0.00	0.00	0	(13,500)	
CAP	Footpaths - Crawford Street (GS Hwy to Sagers St)	MOW	I-F	0	0	0.00	0.00	0	(12,500)	
CAP	Footpaths - Sagers Street (Tamb West Rd to Crawford St)	MOW	I-F	0	0	0.00	0.00	0	(10,500)	
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	0.00	0.00	0	(400,000)	LRCIP4 \$345,300
CAP	Parking - Broomehill Information Bay and Complex	MOW	I-R	0	0	0.00	0.00	0	(15,000)	
Road Construction - Regional Road Group										
RG62	Tieline Rd - repair failed pavement, widen shoulder & seal	MOW	I-R	0	(165,000)	0.00	(174,959.06)	0	0	
RG63	Tambellup West Rd - repair failed pavement, reseal to 7.0m	MOW	I-R	0	(150,000)	0.00	(150,884.12)	0	0	
RG64	Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	(420,000)	0.00	(233,792.70)	0	(188,500)	Carry over from 22/23
RG65	Tieline Rd - repair failed sections, widen shoulders & seal to 7.0m	MOW	I-R	0	(540,000)	0.00	(539,050.67)	0	0	
RG66	Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0.00	0.00	0	(150,000)	
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	0.00	0.00	0	(150,000)	
RG68	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to 7m	MOW	I-R	0	0	0.00	0.00	0	(225,000)	
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	0.00	0.00	0	(400,000)	
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to 7m	MOW	I-R	0	0	0.00	0.00	0	(150,000)	
Road Construction - Roads to Recovery										
RR28	Toolbrunup Road - extend seal to Tallents Rd	MOW	I-R	0	(160,000)	0.00	(161,295.34)	0	0	
RR29	Chillicup Rd - seal Brassey to Morgan Rd	MOW	I-R	0	(244,100)	0.00	(245,327.30)	0	(289,100)	
RR30	Nelson Road - seal (McGuire to Chillicup)	MOW	I-R	0	0	0.00	0.00	0	(25,000)	
RR31	Crawford Street - reseal (both east & west)	MOW	I-R	0	0	0.00	0.00	0	(25,000)	
RR32	Bridge/Donald Street - construct & seal	MOW	I-R	0	0	0.00	0.00	0	(65,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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CAPITAL REVENUE and EXPENDITURE

		Resp Officer	Class	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Actual YTD Revenue	Actual YTD Expense	Budget Revenue 2023/24	Budget Expense 2023/24	COMMENT
Local Roads & Community Infrastructure Program - Phase 2										
LR1	Nymbup Road - repair & extend culverts	MOW	I-R	0	(20,000)	0.00	0.00	0	(20,000)	
LR13	Emergency Management Incident Control Centre	SSPO	F&E	0	(25,000)	0.00	(27,194.32)	0	0	
LR14	Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	(150,000)	0.00	(1,317.12)	0	(150,000)	
	Add back Job Depreciation		I-R	0	141,800	0.00	94,339.50	0	116,900	
		Total		581,000	(3,551,300)	368,326.99	(2,661,552.06)	574,000	(3,476,200)	
ECONOMIC SERVICES										
CAP144	Holland Track Interpretive Centre	SSPO	BS	0	(80,000)	0.00	(68,512.30)	0	0	
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	(41,000)	0.00	0.00	0	(41,000)	LRCIP3
CAP	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	MOW	I-O	0	0	0.00	0.00	0	(10,000)	
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	(150,000)	0.00	0.00	0	(150,000)	Tamb Cropping Group
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	(550,000)	0.00	(11,420.00)	0	(550,000)	LRCIP3
LR311	Tambellup Caravan Park - building upgrades	CEO	BS	0	(150,000)	0.00	0.00	0	(150,000)	LRCIP3
CAP164	Water efficiencies - Tambellup (Gordon St)	MOW	I-W	0	(25,000)	0.00	(19,462.00)	0	0	
CAP166	Water tanks (4 locations) completion c/fwd from 21/22	MOW	I-W	0	0	0.00	(6,965.49)	0	0	
CAP171	Standpipe Greenhills North Rd - controller replacement	MOW	I-W	0	(15,500)	0.00	(15,500.00)	0	0	
CAP171	Standpipe Tamb West, Crawford & Cemetery Rd - controller upgrades	MOW	I-W	0	(17,500)	0.00	(17,804.00)	0	0	
		Total		0	(1,029,000)	0.00	(139,663.79)	0	(901,000)	
OTHER PROPERTY & SERVICES										
CAP	61 Garrity Street - landscaping	MOW	I-P	0	0	0.00	0.00	0	(10,000)	
		Total		0	0	0.00	0.00	0	(10,000)	
TOTAL				846,000	(4,954,800)	640,145.17	(2,971,175.68)	659,000	(5,340,200)	
BUILDINGS - NON SPECIALISED		BNS		180,000	(35,000)	180,000.00	(10,453.18)	0	(30,000)	
BUILDINGS - SPECIALISED		BS		0	(619,500)	0.00	(106,548.94)	0	(756,000)	
PLANT & EQUIPMENT		P&E		666,000	(1,269,000)	460,145.17	(783,867.26)	659,000	(1,302,000)	
FURNITURE & EQUIPMENT		F&E		0	(25,000)	0.00	(27,194.32)	0	0	
INFRASTRUCTURE - ROADS		I-R		0	(1,707,300)	0.00	(1,412,286.81)	0	(1,735,700)	
INFRASTRUCTURE - FOOTPATHS		I-F		0	(640,000)	0.00	(544,716.72)	0	(161,500)	
INFRASTRUCTURE - PARKS & OVALS		I-P		0	(23,000)	0.00	(14,956.96)	0	(360,000)	
INFRASTRUCTURE - WATER SUPPLY		I-W		0	(58,000)	0.00	(59,731.49)	0	0	
INFRASTRUCTURE - OTHER		I-O		0	(578,000)	0.00	(11,420.00)	0	(995,000)	
		Total		846,000	(4,954,800)	640,145.17	(2,971,175.68)	659,000	(5,340,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
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CAPITAL REVENUE and EXPENDITURE

	Resp Officer	Class	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Actual YTD Revenue	Actual YTD Expense	Budget Revenue 2023/24	Budget Expense 2023/24	COMMENT	
RESERVE TRANSFERS from / (to)										
Leave Reserve	MFA		95,600	(52,800)	84,810.00	(54,084.67)	107,500	(54,000)		
Plant Replacement Reserve	MFA		390,000	(454,000)	337,846.00	(455,888.06)	405,000	(463,500)		
Building Reserve	MFA		50,000	(193,100)	9,297.00	(199,231.77)	50,000	(20,000)		
Computer Reserve	MFA		0	(6,300)	0.00	(6,905.34)	0	(6,900)		
Tambellup Recreation Ground & Pavilion Reserve	MFA		0	(6,600)	0.00	(7,402.38)	0	(7,400)		
Broomehill Recreation Complex Reserve	MFA		0	(11,300)	0.00	(12,633.70)	0	(12,600)		
Building Maintenance Reserve	MFA		23,500	(21,500)	0.00	(22,204.84)	0	(2,200)		
Sandalwood Villas Reserve	MFA		0	(12,700)	0.00	(14,040.07)	0	(14,000)		
Broomehill Synthetic Bowling Green Replacement Reserve	MFA		0	(10,800)	0.00	(11,894.50)	0	(11,900)		
Refuse Sites Post Closure Management Reserve	MFA		0	(6,000)	0.00	(6,497.51)	0	(11,500)		
Lavieville Lodge Reserve	MFA		35,000	(12,400)	10,371.00	(13,594.01)	30,000	(13,600)		
Townscape Plan Implementation Reserve	MFA		100,000	(5,600)	0.00	(8,386.04)	0	(8,500)		
Tambellup Bowling Green Replacement Reserve	MFA		0	(8,400)	0.00	(8,857.31)	0	(9,000)		
Tourism and Economic Development Reserve	MFA		40,000	(1,300)	37,867.00	(1,803.37)	0	(20,500)		
Energy Efficiency Reserve	MFA		0	0	0.00	0.00	0	(20,000)		
Parks & Playgrounds Reserve	MFA		0	0	0.00	0.00	0	(20,000)		
			734,100	(802,800)	480,191.00	(823,423.57)	592,500	(695,600)		
LOANS										
00122		Loan Repayments	MFA	0	(131,800)	0.00	(131,804.80)	0	(110,700)	
				0	(131,800)	0.00	(131,804.80)	0	(110,700)	
TOTAL CAPITAL				1,580,100	(5,889,400)	1,120,336.17	(3,926,404.05)	1,251,500	(6,146,500)	



Additional Information

Road Construction Program
Plant Replacement Program
Building Maintenance Program
Reserve Funds
Loan Repayment Schedule

		Wages	PWO	POC	Dep'n	Materials	Total	
REGIONAL ROAD GROUP								
RG64	Warrenup Road - slk 7.17 to 9.86 (carry over) Reconstruct gravel section to 7m, two coat seal	<i>Budget</i>	23,300	21,000	25,700	21,500	97,000	188,500
RG66	Gnowangerup-Tambellup Road - slk 12.00 to 15.00 Repair failed pavement, reseal to 7m	<i>Budget</i>	12,800	13,500	10,700	6,500	106,500	150,000
RG67	Broomehill-Kojonup Road - slk 19.70 to 22.50 Repair failed pavement, reseal to 7m	<i>Budget</i>	12,800	13,500	10,700	6,500	106,500	150,000
RG68	Tieline Road - slk 6.66 to 9.69 Repair failed sections, widen shoulders & reseal to 7m	<i>Budget</i>	37,900	39,800	39,400	23,400	84,500	225,000
RG69	Warrenup Road - slk 9.86 to 12.86 Reconstruct gravel section to 7m, two coat seal	<i>Budget</i>	53,000	55,800	47,800	29,000	214,400	400,000
RG70	Tieline Road - slk 0.28 to 0.87 Repair failed sections, widen shoulders with 40mm asphalt overlay at interesection, and 14mm reseal to rail line to 7m	<i>Budget</i>	9,900	10,500	11,800	6,900	110,900	150,000
TOTAL REGIONAL ROAD GROUP		<i>Budget</i>	149,700	154,100	146,100	93,800	719,800	1,263,500
ROADS TO RECOVERY								
RR29	Chillicup Road Construct and seal to Brassey Rd	<i>Budget</i>	8,500	8,900	7,500	4,500	259,700	289,100
RR30	Nelson Road Seal - McGuire to Chillicup	<i>Budget</i>	2,400	2,500	2,400	1,400	16,300	25,000
RR31	Crawford Street Reseal - both east and west	<i>Budget</i>	-	-	-	-	25,000	25,000
RR32	Donald Street Construct & Seal	<i>Budget</i>	6,000	6,400	5,200	3,000	44,400	65,000
TOTAL ROADS TO RECOVERY		<i>Budget</i>	16,900	17,800	15,100	8,900	345,400	404,100

ROAD CONSTRUCTION PROGRAM 2023/24

				Wages	PWO	POC	Dep'n	Materials	30/04/2023 Total
LOCAL ROADS & COMMUNITY INFRASTRUCTURE PROGRAM									
<i>Phase 2</i>									
LR2	Nymbup Road								
	Repair & extend culverts	<i>Budget</i>	-	-	-	-		20,000	20,000
LR14	Greenhills South Road								
	Widen, reconstruct & seal	<i>Budget</i>	18,900	17,000	15,900	14,200		84,000	150,000
TOTAL LRCIP PHASE 2			<i>Budget</i>	18,900	17,000	15,900	14,200	104,000	170,000
TOTAL ROAD CONSTRUCTION PROGRAM			<i>Budget</i>	185,500	188,900	177,100	116,900	1,169,200	1,837,600

SHIRE OF BROOMEHILL-TAMBELLUP
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10 YEAR PLANT REPLACEMENT PROGRAM 2023/24 to 2032/33

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 22/23 actual	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32	TOTAL 32/33
GRADERS																	
P12M4	BH004	Cat 12M Grader	2017	8 yrs	353,276					-360,000							
										125,000							
P12M3	1TA	Cat 12M Grader	2016	8 yrs	340,300			-360,000									-360,000
								125,000									125,000
P1401	BH006	Cat 140 Grader	2021	8 yrs	357,470								-360,000				
													125,000				
LOADERS																	
P938K	TA001	Cat 938K Loader	2023	8 yrs	316,200	-350,000	-344,672										-350,000
						90,000	147,500										90,000
PBHOE2	BH013	Caterpillar 444 Backhoe	2021	8 yrs	195,960									-210,000			
														80,000			
PSS2	BHT92	Caterpillar Skid Steer	2017	8 yrs	157,000					-160,000							
										60,000							
ROLLERS																	
PRR3	BH005	Caterpillar PF300 Tyred roller	2018	10 yrs	187,500							-200,000					
												50,000					
PVR1	BH001	Cat Vibrating Roller	2016	10 yrs	153,200						-180,000						
											50,000						
ROAD BROOMS																	
PBROOM1		Caterpillar Angle Broom	2010	15 yrs	23,263				-25,000								
									5,000								
TRUCKS																	
PTT30	BH002	Isuzu FVZ tip truck	2022	10 yrs	206,000												-210,000
																	100,000
PTT22	BHT125	Mack truck (trade for prime mover) <i>(carry over from 2021/22)</i>	2022	8 yrs	285,000	-285,000	0	-285,000									-285,000
						100,000	0	100,000									100,000
PTT19	BHT0	Kenworth truck	2016	8 yrs	338,497				-340,000								-340,000
									100,000								100,000
PTT27	BH000	Isuzu FRR600 truck <i>Maintenance Crew</i>	2019	5 yrs	125,800			-125,000					-125,000				
								30,000					30,000				
PTT28	BH00	Isuzu FRR500 factory tipper <i>Parks and Gardens</i>	2019	5 yrs	84,900				-85,000					-85,000			
									25,000					25,000			

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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10 YEAR PLANT REPLACEMENT PROGRAM 2023/24 to 2032/33

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 22/23 actual	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32	TOTAL 32/33
TRUCKS																	
PTT29	BH009	Isuzu NLR55 SWB light tipper	2019	3 yrs	45,300	-45,000	-60,898			-60,000			-60,000			-60,000	
		<i>Bhill Parks & Gardens</i>				20,000	35,000			35,000			35,000			35,000	
PTT18	TA06	Isuzu FVY1400 Jetpacher	*2010		176,305	0	0	0									
		<i>Dispose</i>				80,000	0	80,000									
MOWERS																	
PTORO2	BHT84	Toro GM360 2WD Mower	2013	10 yrs	34,150	-45,000	-43,910										
						10,000	11,670										
PTORO3	BH007	Toro GM360 2WD Mower	2016	10 yrs	43,150						-45,000						
											10,000						
PTORO5	BH003	Toro Reelmaster Mower	2020	10 yrs	61,800											-62,000	
																10,000	
NEW		Small ride-on mower		5 yrs				-10,000						-10,000			
								0						2,000			
TRAILERS																	
PTLR7	BHT1648	3 axle Float Trailer	2009	15 yrs	71,159								-110,000				
													30,000				
PTLR16	BHT1655	Side Tipping Trailer	2012	15 yrs	108,000									-105,000			
													25,000				
PTLR22	BHT1636	Side Tipping Trailer	2017	15 yrs	75,000												-105,000
																	25,000
PTLR28	1TXR047	Plant Trailer - for 6 wheel truck	2022	15 yrs	42,500												
PTLR21	BHT1624	Dual axle fuel trailer	2016	15 yrs	19,608												
		<i>Dispose</i>															
NEW		Plant trailer with electric brakes, winch		10 yrs				-10,000									
								0									
LIGHT VEHICLES																	
PUTE145	BHT152	Ford Ranger Wildtrak dual cab/canopy	2022	50,000km	59,652	-52,000	-59,652	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000
		<i>Manager of Works</i>				37,000	45,975	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
PUTE144	BHT153	Ford Ranger Wildtrak dual cab	2022	50,000km	51,870	-99,000	-103,740	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000
		<i>Works Supervisor</i>				84,000	89,545	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000

SHIRE OF BROOMEHILL-TAMBELLUP
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10 YEAR PLANT REPLACEMENT PROGRAM 2023/24 to 2032/33

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 22/23 actual	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32	TOTAL 32/33
LIGHT VEHICLES																	
PUTE142	BHT157	Ford Ranger dual cab	2021	50,000km	36,455	-40,000	0	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000
		<i>Construction Crew</i>				30,000	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE140	BHT158	Ford Ranger dual cab	2021	50,000km	43,281	-50,000	-43,281	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
		<i>Maintenance Crew</i>				35,000	41,818	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
PUTE139	BHT156	Ford Ranger extra cab	2022	50,000km	53,883	-45,000	0	-50,000	0	-50,000	0	-50,000	0	-50,000	0	-50,000	0
		<i>Mechanic</i>				30,000	0	35,000	0	35,000	0	35,000	0	35,000	0	35,000	0
PUTE143	BHT159	Ford Ranger dual cab	2022	50,000km	48,124	-45,000	0	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000
		<i>Parks & Gardens</i>				30,000	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE141	BHT154	Ford Ranger extra cab	2021	50,000km	50,610	-50,000	0	-50,000	0	-50,000	0	-50,000	0	-50,000	0	-50,000	0
		<i>Building Maintenance</i>				35,000	0	35,000	0	35,000	0	35,000	0	35,000	0	35,000	0
ADMIN VEHICLES																	
PCAR80	BHT150	Ford Everest Wagon	2021	50,000km	61,199	-60,000	-61,199	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000
		<i>Chief Executive Officer</i>				45,000	50,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
PCAR79	BHT151	Ford Everest Wagon	2021	50,000km	54,003	-55,000	-54,003	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
		<i>Manager Finance & Admin</i>				40,000	41,818	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
MISCELLANEOUS PLANT																	
PFL		Forklift	2019	15 yrs	25,000												
PGTR	TA005	John Deere 6x4 Gator (spray unit)	2020	10 yrs	21,006									-30,000			
														5,000			
		Misc. minor plant		annually		-20,000	-10,080	0	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASES		* 2nd hand		-575,000	-318,109	-590,000	-425,000	-495,000	-350,000	-365,000	-468,000	-350,000	-417,000	-535,000	-580,000
		PURCHASE FINANCING															
		Plant Reserve Opening Balance				165,537	165,735	303,341	363,449	404,159	375,275	491,103	593,089	593,095	711,101	763,287	697,995
		Transfer from Municipal Fund				450,000	450,000	457,500	457,500	457,500	457,500	457,500	457,500	457,500	457,500	457,500	457,500
		Interest		2.00%		6,155	5,715	7,608	8,209	8,617	8,328	9,486	10,506	10,506	11,686	12,208	11,555
		Reserve Funds Utilised				390,000	318,109	405,000	425,000	495,000	350,000	365,000	468,000	350,000	417,000	535,000	580,000
		CLOSING BALANCE of RESERVE FUND				231,692	303,341	363,449	404,159	375,275	491,103	593,089	593,095	711,101	763,287	697,995	587,050
		LIGHT FLEET CHANGEOVERS (NET)				130,000	52,719	135,000	105,000	135,000	105,000	135,000	105,000	135,000	105,000	135,000	105,000
		HEAVY PLANT (NET)				445,000	265,390	455,000	320,000	360,000	245,000	230,000	363,000	215,000	312,000	400,000	475,000
						575,000	318,109	590,000	425,000	495,000	350,000	365,000	468,000	350,000	417,000	535,000	580,000

SHIRE OF BROOMEHILL-TAMBELLUP
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RESERVE FUNDS	Budget 2023/24	Actual YTD	Revised Budget 2022/23	COMMENT
(a) Leave Reserve				
Opening Balance	84,400	115,084.71	115,100	
Amount Set Aside/Transfer to Reserve	50,000	50,000.00	50,000	For future leave entitlements
Amount Used/Transfer from Reserve	(107,500)	(84,810.00)	(95,600)	Leave due in 2023/24
Interest Received	4,000	4,084.67	2,800	
	30,900	84,359.38	72,300	
(b) Plant Reserve				
Opening Balance	283,800	165,735.75	165,700	
Amount Set Aside/Transfer to Reserve	457,500	450,000.00	450,000	per Plant Replacement Program
Amount Used/Transfer from Reserve	(405,000)	(337,846.00)	(390,000)	Changeovers scheduled in 2023/24
Interest Received	6,000	5,888.06	4,000	
	342,300	283,777.81	229,700	
(c) Building Reserve				
Opening Balance	731,400	541,491.90	541,500	
Amount Set Aside/Transfer to Reserve	0	180,000.00	180,000	
Amount Used/Transfer from Reserve	(50,000)	(9,297.00)	(50,000)	Bhill Admin security/50 Norrish St demolition
Interest Received	20,000	19,231.77	13,100	
	701,400	731,426.67	684,600	
(d) Information Technology Reserve				
Opening Balance	60,600	53,724.39	53,700	
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,900	1,905.34	1,300	
	67,500	60,629.73	60,000	
(e) Tambellup Recreation Ground & Pavilion Reserve				
Opening Balance	75,000	67,684.03	67,700	
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	2,400	2,402.38	1,600	
	82,400	75,086.41	74,300	
(f) Broomehill Recreation Complex Reserve				
Opening Balance	126,200	113,637.66	113,600	
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	4,000	4,033.70	2,700	
	138,800	126,271.36	124,900	
(g) Building Maintenance Reserve				
Opening Balance	84,200	62,024.85	62,000	
Amount Set Aside/Transfer to Reserve	0	20,000.00	20,000	
Amount Used/Transfer from Reserve	0	0.00	(23,500)	
Interest Received	2,200	2,204.84	1,500	
	86,400	84,229.69	60,000	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

RESERVE FUNDS	Budget 2023/24	Actual YTD	Revised Budget 2022/23	COMMENT
(h) Sandalwood Villas Reserve				
Opening Balance	127,800	113,822.46	113,800	
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	4,000	4,040.07	2,700	
	141,800	127,862.53	126,500	
(i) Broomehill Bowling Green Replacement Reserve				
Opening Balance	104,700	92,833.87	92,800	
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	3,300	3,294.50	2,200	
	116,600	104,728.37	103,600	
(j) Refuse Sites Post Closure Management Reserve				
Opening Balance	48,600	42,148.26	42,100	
Amount Set Aside/Transfer to Reserve	10,000	5,000.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,500	1,497.51	1,000	
	60,100	48,645.77	48,100	
(k) Lavieville Lodge Reserve				
Opening Balance	104,500	101,248.29	101,200	
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000	
Amount Used/Transfer from Reserve	(30,000)	(10,371.00)	(35,000)	Unit 3 Renovation
Interest Received	3,600	3,594.01	2,400	
	88,100	104,471.30	78,600	
(l) Townscape Plan Implementation Reserve				
Opening Balance	244,200	235,883.30	235,800	
Amount Set Aside/Transfer to Reserve	0	0.00	0	
Amount Used/Transfer from Reserve	0	0.00	(100,000)	
Interest Received	8,500	8,386.04	5,600	
	252,700	244,269.34	141,400	
(m) Tambellup Bowling Green Replacement Reserve				
Opening Balance	47,000	38,221.17	38,200	
Amount Set Aside/Transfer to Reserve	7,500	7,500.00	7,500	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,500	1,357.31	900	
	56,000	47,078.48	46,600	
(n) Tourism and Economic Development Reserve				
Opening Balance	14,800	50,850.27	50,800	
Amount Set Aside/Transfer to Reserve	20,000	0.00	0	
Amount Used/Transfer from Reserve	0	(37,867.00)	(40,000)	
Interest Received	500	1,803.37	1,300	
	35,300	14,786.64	12,100	
(o) Energy Efficiency Reserve				
Opening Balance	0	0.00	0	
Amount Set Aside/Transfer to Reserve	20,000	0.00	0	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	0	0.00	0	
	20,000	0.00	0	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2024

RESERVE FUNDS	Budget 2023/24	Actual YTD	Revised Budget 2022/23	COMMENT
(p) Parks & Playgrounds Reserve				
Opening Balance	0	0.00	0	
Amount Set Aside/Transfer to Reserve	20,000	0.00	0	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	0	0.00	0	
	20,000	0.00	0	
Total Cash Backed Reserves	2,240,300	2,137,623.48	1,862,700	
Summary of Transfers To and (From)				
Cash Backed Reserves				
Transfers to Reserves				
Leave Reserve	54,000	54,084.67	52,800	
Plant Reserve	463,500	455,888.06	454,000	
Building Reserve	20,000	199,231.77	193,100	
Information Technology Reserve	6,900	6,905.34	6,300	
Tambellup Rec Ground & Pavilion Reserve	7,400	7,402.38	6,600	
Broomehill Rec Complex Reserve	12,600	12,633.70	11,300	
Building Maintenance Reserve	2,200	22,204.84	21,500	
Sandalwood Villas Reserve	14,000	14,040.07	12,700	
Broomehill Bowling Green Replacement Reserve	11,900	11,894.50	10,800	
Refuse Sites Post Closure Management Reserve	11,500	6,497.51	6,000	
Lavieville Lodge Reserve	13,600	13,594.01	12,400	
Townscape Plan Implementation Reserve	8,500	8,386.04	5,600	
Tambellup Bowling Green Replacement Reserve	9,000	8,857.31	8,400	
Tourism and Economic Development Reserve	20,500	1,803.37	1,300	
Energy Efficiency Reserve	20,000	0.00	0	
Parks & Playgrounds Reserve	20,000	0.00	0	
	695,600	823,423.57	802,800	
Transfers from Reserves				
Leave Reserve	(107,500)	(84,810.00)	(95,600)	
Plant Reserve	(405,000)	(337,846.00)	(390,000)	
Building Reserve	(50,000)	(9,297.00)	(50,000)	
Information Technology Reserve	0	0.00	0	
Tambellup Rec Ground & Pavilion Reserve	0	0.00	0	
Broomehill Rec Complex Reserve	0	0.00	0	
Building Maintenance Reserve	0	0.00	(23,500)	
Sandalwood Villas Reserve	0	0.00	0	
Broomehill Bowling Green Replacement Reserve	0	0.00	0	
Refuse Sites Post Closure Management Reserve	0	0.00	0	
Lavieville Lodge Reserve	(30,000)	(10,371.00)	(35,000)	
Townscape Plan Implementation Reserve	0	0.00	(100,000)	
Tambellup Bowling Green Replacement Reserve	0	0.00	0	
Tourism and Economic Development Reserve	0	(37,867.00)	(40,000)	
Energy Efficiency Reserve	0	0.00	0	
Parks & Playgrounds Reserve	0	0.00	0	
	(592,500)	(480,191.00)	(734,100)	
Total Transfer to/(from) Reserves	103,100	343,232.57	68,700	

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

RESERVE FUNDS

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

Leave Reserve

To be used to meet the Shires Long Service Leave liability for its employees.

Plant Reserve

To be used to fund 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 and development 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 Management Committee of the Broomehill Recreation Complex Inc.

Building Maintenance Reserve

To be used to fund building maintenance requirements for all Shire owned buildings.

Sandalwood Villas Reserve

To be utilised towards maintenance of the 6 units at Sandalwood Villas

Broomehill Bowling Green Replacement Reserve

To be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.

Refuse Sites Post Closure Management Reserve

To meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.

Lavieville Lodge Reserve

To be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge

Townscape Plan Implementation Reserve

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

Tambellup Bowling Green Replacement Reserve

To be used for the future replacement of the synthetic bowling green at the Tambellup sports ground.

Tourism and Economic Development Reserve

To be used to progress tourism and economic development opportunities in the Shire, which includes activities such as development of a Caravan Park in Tambellup and a Holland Track Interpretive Centre in Broomehill.

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
Supporting Information for the Annual Budget
for the year ended 30 June 2024

LOAN REPAYMENTS

	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32	Budget 2032/33	Budget 2033/34	Budget 2034/35	Budget 2035/36	Budget 2036/37
Loan 95 - Tambellup Admin Building															
<i>Loan amount \$300,000</i>															
Principal Opening Balance 1 July	24,000														
Repayments - Principal	24,000														
Repayments - Interest	1,000														
Principal Closing Balance 30 June	0														
Loan 99 - Tambellup Pavilion															
<i>Loan amount \$1,150,000</i>															
Principal Opening Balance 1 July	941,700	894,800	846,100	795,400	742,600	687,700	630,600	571,100	509,200	444,800	377,800	308,200	235,700	160,200	81,700
Repayments - Principal	46,900	48,700	50,700	52,800	54,900	57,100	59,500	61,900	64,400	67,000	69,600	72,500	75,500	78,500	81,700
Repayments - Interest	37,300	35,400	33,500	31,400	29,200	27,000	24,700	22,300	19,800	17,200	14,500	11,600	8,700	5,600	2,500
Principal Closing Balance 30 June	894,800	846,100	795,400	742,600	687,700	630,600	571,100	509,200	444,800	377,800	308,200	235,700	160,200	81,700	0
Loan 100 - 3 x GROH Dwellings															
<i>Loan amount \$955,700</i>															
Principal Opening Balance 1 July	848,300	787,400	725,400	662,200	597,900	532,300	465,500	397,500	328,200	257,600	185,700	112,400	37,800		
Repayments - Principal	60,900	62,000	63,200	64,300	65,600	66,800	68,000	69,300	70,600	71,900	73,300	74,600	37,800		
Repayments - Interest	15,500	14,400	13,200	12,000	10,800	9,600	8,400	7,100	5,800	4,500	3,100	1,700	400		
Principal Closing Balance 30 June	787,400	725,400	662,200	597,900	532,300	465,500	397,500	328,200	257,600	185,700	112,400	37,800	0		
TOTAL															
Principal Opening Balance 1 July	1,814,000	1,682,200	1,571,500	1,457,600	1,340,500	1,220,000	1,096,100	968,600	837,400	702,400	563,500	420,600	273,500	160,200	81,700
Repayments - Principal	131,800	110,700	113,900	117,100	120,500	123,900	127,500	131,200	135,000	138,900	142,900	147,100	113,300	78,500	81,700
Repayments - Interest	53,800	49,800	46,700	43,400	40,000	36,600	33,100	29,400	25,600	21,700	17,600	13,300	9,100	5,600	2,500
Principal Closing Balance 30 June	1,682,200	1,571,500	1,457,600	1,340,500	1,220,000	1,096,100	968,600	837,400	702,400	563,500	420,600	273,500	160,200	81,700	0
TOTAL REPAYMENTS - PRINCIPAL & INTEREST	185,600	160,500	160,600	160,500	160,500	160,500	160,600	160,600	160,600	160,600	160,500	160,400	122,400	84,100	84,200



Schedule of Fees & Charges

for the year ending 30 June 2024

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
GENERAL PURPOSE FUNDING			
Rates			
Administration Fee - Rates Instalments (<i>per notice, excluding the first</i>)	N	10.00	10.00
Rates Account Enquiry Fee	Y	45.00	45.00
Property Orders and Requisitions	Y	45.00	45.00
Reissue of Rate Notice	Y	10.00	10.00
Photocopying			
A4 per sheet	Y	0.30	0.30
A4 per sheet - colour	Y	-	0.60
A4 per sheet - double sided	Y	0.40	0.40
A3 per sheet	Y	0.50	0.50
A3 per sheet - colour	Y	-	1.00
A3 per sheet - double sided	Y	0.60	0.60
Binding - per copy	Y	5.50	5.50
Faxes			
Inwards - first page	Y	1.10	1.10
Inwards - subsequent pages	Y	0.55	0.55
Outwards- first page	Y	3.30	3.30
Outwards - subsequent pages	Y	1.10	1.10
Other Charges			
Sale of Electoral Rolls - per copy	Y	30.00	30.00
Eftpos Service Charge - 1.2% of total transaction value	Y	1.20%	1.20%
Sale of Minutes - per page	Y	0.30	0.30
GOVERNANCE			
Freedom of Information			
Fees are prescribed in the <i>Freedom of Information Regulations 1993</i>			
Application Fee <i>under section 12(1)(e) of the Act</i>	N	30.00	30.00
Charge for Time Dealing with the Application - Per Hour - Pro Rata	N	30.00	30.00
Access Time Supervised by Staff - Per Hour - Pro Rata	N	30.00	30.00
Photocopying Staff Time - Per Hour - Pro Rata	N	30.00	30.00
Per Photocopy - A4	Y	0.20	0.20
Transcribing from tape, film or computer (per hour, pro rata)	N	30.00	30.00
Duplicating a tape, film or computer information	N	At Cost	At Cost
Delivery, packaging and postage	N	At Cost	At Cost
LAW, ORDER & PUBLIC SAFETY			
FIRE PREVENTION			
Sale of Fire Maps	Y	15.00	15.00
Registration of Loading & Unloading Sites	Y	55.00	55.00
ANIMAL CONTROL			
Dog Registrations			
Registrations are prescribed in the <i>Dog Regulations 2013</i>			
<i>Concession of 50% available to eligible pensioners</i>			
Unsterilized Dog/Bitch - 1 year	N	50.00	50.00
Unsterilized Dog/Bitch - 3 years	N	120.00	120.00
Unsterilized Dog/Bitch - lifetime	N	250.00	250.00
Dog/Bitch Sterilised - 1 year	N	20.00	20.00
Dog/Bitch Sterilised - 3 years	N	42.50	42.50
Dog/Bitch Sterilised - Lifetime	N	100.00	100.00
Dangerous Dog - 1 year	N	50.00	50.00
Working Dogs - 1 year	N	12.50	12.50
Working Dogs - 3 years	N	30.00	30.00
Working Dogs Sterilised - 1 year	N	5.00	5.00
Working Dogs Sterilised - 3 years	N	10.65	10.65

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
LAW, ORDER & PUBLIC SAFETY			
ANIMAL CONTROL			
Cat Registrations			
Registrations are prescribed in the <i>Cat Regulations 2012</i>			
<i>Concession of 50% available to eligible pensioners</i>			
Registration - 1 year	N	20.00	20.00
Registration - 3 years	N	42.50	42.50
Registration of Cat for Life	N	100.00	100.00
Application for grant or renewal of approval to breed cats (per breeding cat male or female)	N	100.00	100.00
Pound Fees			
Seizure & impounding of registered dog or cat	N	80.00	80.00
Seizure & impounding of unregistered dog or cat	N	80.00	80.00
Maintenance of dog in pound - per day	N	20.00	20.00
Maintenance of cat in pound - per day	N	20.00	20.00
Microchipping of impounded dog or cat	Y	50.00	50.00
Destruction of Animal at owners request	Y	100.00	100.00
OTHER LAW, ORDER & PUBLIC SAFETY			
Abandoned Vehicles			
<i>Local Government (Functions and General) Regulations 1996</i>			
Vehicle Impounding (at cost, includes staff time)	Y	At Cost	At Cost
Daily Fee for Impounded Vehicle at Depot	Y	\$10.00	\$10.00
HEALTH			
Health Inspection			
Water Sampling Fee (Not Salinity Testing)	Y	22.00	22.00
Septic Tank Instalments			
Fees are prescribed in the <i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>			
Application Fee	N	118.00	118.00
Inspection Fee	N	118.00	118.00
Additional Application Fee - non standard units	Y	85.00	85.00
HOUSING			
Staff Housing - market rental per week			
<i>Staff rent is negotiated as part of individual employment packages; market rent will apply to other rentals:</i>			
18 Henry Street, Tambellup	N	115.00	350.00
17 Taylor Street, Tambellup	N	115.00	400.00
63 Taylor Street, Tambellup	N	115.00	350.00
38 Ivy Street, Broomehill	N	115.00	280.00
21 Lathom Street, Broomehill	N	115.00	420.00
16 Leven Street, Broomehill	N	115.00	400.00
Other Housing - Rental per week			
Lavieville Lodge	N	80.00	90.00
Sandalwood Villas			
~ Single occupancy	N	160.00	170.00
~ Single occupancy with pet	N	170.00	180.00
~ Couple occupancy	N	180.00	190.00
~ Couple occupancy with pet	N	190.00	200.00
Holland Court			
~ Single occupancy	N	160.00	170.00
~ Single occupancy with pet	N	170.00	180.00
~ Couple occupancy	N	180.00	190.00
~ Couple occupancy with pet	N	190.00	200.00
Bonds - prescribed in the Residential Tenancies Regulations 1989			
Tenancy Bonds	N	Value of 4 weeks rent	Value of 4 weeks rent
Pet Bond (excludes Lavieville Lodge)	N	260.00	260.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
COMMUNITY AMENITIES			
REFUSE COLLECTION			
Refuse and Recycling collection charges			
<i>Applies to residential and commercial properties and is levied on the rate notice</i>			
Refuse and recycling collection	N		280.00
Additional refuse (green) bin	N		160.00
Additional recycling (yellow) bin	N		130.00
New 240 Litre Wheelie Bin	Y	100.00	120.00
Residential refuse - including recycling	N	245.00	
Residential refuse - additional bin	N	145.00	
Commercial refuse - including recycling	N	265.00	
Commercial refuse - additional bin	N	165.00	
Residential - additional recycling bin	N	110.00	
Commercial - additional recycling bin	N	110.00	
			Collection charges for residential and commercial properties as noted above
REFUSE SITE CHARGES			
Transfer Station Charges - Broomehill & Tambellup			
Prepaid Tip Pass - 52 tokens	N	156.00	208.00
Prepaid Tip Pass - 10 tokens	N	-	40.00
Prepaid Tip Pass - 5 tokens	N	15.00	20.00
Nature & Quantity of Waste	Tokens		
1 x mobile garbage bin, each	1	3.00	4.00
Car boot load	1	3.00	4.00
Station wagon boot load	2	6.00	8.00
Van, utility or trailer - not exceeding 1.8m x 1.2m	4	12.00	16.00
Small truck (2-4 tonne)	12	36.00	48.00
Medium truck (4-6 tonne)	16	48.00	64.00
Large truck (greater than 6 tonne)	24	-	96.00
Bulk bin	25	-	100.00
Builders rubble - to landfill (per cubic metre)	5	15.00	20.00
Tyres - passenger vehicle and motor cycle (each)	5	-	20.00
Tyres - light truck, 4WD (each)	10	-	40.00
Tyres - large truck (each)	24	-	96.00
Tyres - super single (each)	30	-	120.00
Tyres - solid (each)	15	-	60.00
Tyres - tractor (each)	75	-	300.00
Tyres - earth mover (each)	136	-	544.00
Tyres - forklift (each)	16	-	64.00
Tyres - grader (each)	58	174.00	232.00
Tyres - bobcat (each)	13	39.00	52.00
White goods	0	No Charge	No Charge
Batteries (car, truck etc)	0	No Charge	No Charge
Scrap metal - sorted, uncontaminated	0	No Charge	No Charge
Timber - uncontaminated	0	No Charge	No Charge
Green waste - domestic, uncontaminated	0	No Charge	No Charge
Recyclables - (glass, plastics, cardboard) uncontaminated	0	No Charge	No Charge
Car body - if placed in recyclable area	0	No Charge	No Charge
Truck body, large equipment - if recyclable	0	No Charge	No Charge
Truck (6-8 tonne)	24	72.00	
Truck (8+ tonne single axle)	32	96.00	
Truck (8+ tonne dual axle)	40	120.00	
Truck (semi trailer 20m ³ capacity)	80	240.00	
Bulk bin (3m ³ or less)	12	36.00	
Bulk bin (3m ³ to 6m ³)	16	48.00	
Bulk bin (6m ³ to 10m ³)	24	72.00	
Bulk bin (exceeding 10m ³)	40	120.00	
Tyres - passenger vehicle and motor cycle, each	3	9.00	
Tyres - passenger vehicle, on rim, each	6	18.00	
Tyres - passenger vehicle, contaminated, each	6	18.00	
			New categories shown above

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
COMMUNITY AMENITIES			
REFUSE SITE CHARGES (continued)	Tokens		
Tyres - light truck, 4WD, each	6	18.00	
Tyres - light truck, 4WD, on rim, each	12	36.00	
Tyres - light truck, 4WD, contaminated, each	12	36.00	
Tyres - large truck, each	14	42.00	
Tyres - large truck, on rim, each	28	84.00	
Tyres - large truck, contaminated, each	28	84.00	
Tyres - super single, each	26	78.00	
Tyres - super single, on rim, each	50	150.00	
Tyres - solid, small up to 0.3m, each	12	36.00	
Tyres - solid, medium 0.3m to 0.45m, each	20	60.00	
Tyres - solid, large 0.45m to 0.6m, each	28	84.00	
Tyres - solid, extra large over 0.6m, each	35	105.00	
Tyres - racing slicks, each	6	18.00	
Tyres - tractor, small up to 1m, each	50	150.00	
Tyres - tractor, large 1m-2m, each	100	300.00	
Tyres - tractor, extra large over 2m, each	125	375.00	
Tyres - earth mover, small up to 1m, each	78	234.00	
Tyres - earth mover, medium 1m-1.5m, each	193	579.00	
Tyres - earth mover, large 1.5m-2.0m, each	385	1,155.00	
Tyres - earth mover, extra large 2.0m-2.5m, each	770	2,310.00	
Tyres - forklift, small up to 0.3m, each	8	24.00	
Tyres - forklift, medium 0.3m to 0.45m, each	16	48.00	
Tyres - forklift, large 0.45m to 0.6m, each	24	72.00	
Tyres - grader, each	58	174.00	
Tyres - bobcat, each	13	39.00	
TOWN PLANNING			
Town Planning Scheme			
Town Planning Scheme Amendments	N	2,500.00	2,500.00
<i>Fees are prescribed in the Planning & Development Regulations 2009</i>			
Development Applications			
1. Determination of development application (other than for extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:-			
a) not more than \$50,000	N	147.00	147.00
b) more than \$50,000 but not more than \$500,000	N	0.32% of the estimated cost of development	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5m.	N	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5m but not more than \$5.0m.	N	\$7,161 plus 0.206% for every \$1 in excess of \$2.5m	\$7,161 plus 0.206% for every \$1 in excess of \$2.5m
e) more than \$5.0m but not more than \$21.5m.	N	\$12,633 plus 0.123% for every \$1 in excess of \$5m	\$12,633 plus 0.123% for every \$1 in excess of \$5m
f) more than \$21.5m.	N	34,196.00	34,196.00
2. Determining a development application (other than for extractive industry) where the development has commenced or been carried out			
		The fee in item 1 plus, by way of penalty, twice that fee	The fee in item 1 plus, by way of penalty, twice that fee

New categories shown above

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
COMMUNITY AMENITIES			
TOWN PLANNING			
Extractive Industry			
3. Determining a development application for an extractive industry where the development has not commenced or carried out	N	739.00	739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	N	The fee in item 3 plus, by way of penalty, twice that fee	The fee in item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel a development approval	N	295.00	295.00
5B. Determining an application for advice made under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	N	295.00	295.00
Subdivision Clearance			
5. Providing a subdivision clearance for -			
a) not more than 5 lots	N	\$73 per lot	\$73 per lot
b) more than 5 lots but not more than 195 lots	N	\$73 per lot for the first 5 lots then \$35 per Lot	\$73 per lot for the first 5 lots then \$35 per Lot
c) more than 195	N	7,393.00	7,393.00
Home Occupation			
6. Determining an initial application for approval of a home occupation where the occupation has not commenced	N	222.00	222.00
7. Determining an initial application for approval of a home occupation where the occupation has commenced.	N	The fee in item 6 plus, by way of penalty, twice that fee	The fee in item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	N	73.00	73.00
9. Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	N	The fee in item 8 plus, by way of penalty, twice that fee	The fee in item 8 plus, by way of penalty, twice that fee
Other			
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	N	295.00	295.00
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has commenced or been carried out	N	The fee in item 10 plus, by way of penalty, twice that fee	The fee in item 10 plus, by way of penalty, twice that fee
12. Providing a zoning certificate	N	73.00	73.00
13. Replying to a Property settlement questionnaire	N	73.00	73.00
14. Providing written planning advice	N	73.00	73.00
Activities in Thoroughfares and Public Places and Trading Local Law 2008			
Application for Permit Fee	N	100.00	100.00
Permit Renewal/Transfer Fee	N	60.00	60.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
COMMUNITY AMENITIES			
CEMETERY			
Cemetery Fees			
<i>Cemeteries Local Law 2008</i>			
Sinking of Any Grave	Y	1,100.00	1,100.00
Sinking Grave - Stillborn child	Y	700.00	700.00
Sinking Grave beyond 1.8m - per 300 mm	Y	200.00	200.00
Reopening Grave - Adult	Y	1,100.00	1,100.00
Reopening Grave - Child	Y	1,100.00	1,100.00
Interment - without two days notice	Y	500.00	500.00
Interment - on weekends, public holidays or outside normal working hours	Y	600.00	600.00
Grant of Burial - 2.4 x 1.2 (also applies to Niche Wall)	Y	85.00	85.00
Re-opening Niche Wall Single	Y	50.00	50.00
Re-opening Niche Wall Double	Y	100.00	100.00
Interment of Ashes in Niche Wall - Single	Y	130.00	130.00
Interment of Ashes in Niche Wall - Double	Y	150.00	150.00
Installation of Niche Wall plaque, where no ashes interred - single	Y	130.00	130.00
Installation of Niche Wall plaque, where no ashes interred - double	Y	150.00	150.00
Niche Wall Plaque - <i>at cost from supplier</i>	Y	At Cost	At Cost
Registration of ashes interred into existing grave	Y	50.00	50.00
Exhumations - <i>partial service, please refer to Councils Policy</i>	Y	2,000.00	2,000.00
Removal of Kerbing, Grass and Tiles per hour	Y	60.00	60.00
Miscellaneous Charges			
Permission to erect a headstone and/or kerbing	Y	30.00	30.00
Permission to erect a monument	Y	30.00	30.00
Permission to erect a nameplate	Y	30.00	30.00
Registration of transfer of form of Grant of Right of Burial	Y	15.00	15.00
Grave Number Plate (<i>Broomehill Cemetery only</i>)	Y	30.00	30.00
Undertakers single license for one burial	Y	30.00	30.00
Undertakers annual license fee	Y	150.00	150.00
Copy of Local Laws	Y	10.00	10.00
RECREATION & CULTURE			
PUBLIC HALLS & CIVIC CENTRES			
Hall Hire - Broomehill and Tambellup			
Bonds			
Hall Bond	N	500.00	500.00
Key Bond	N	50.00	50.00
Hire Charges			
Broomehill Hall	Y	250.00	250.00
Tambellup Hall (<i>excluding Lesser Hall</i>)	Y	250.00	250.00
Tambellup Hall (<i>including Lesser Hall</i>)	Y	300.00	300.00
Tambellup Lesser Hall	Y	150.00	150.00
Tambellup Hall - Reception/Meeting Room	Y	40.00	40.00
Broomehill & Tambellup Halls - per half day - regular booking	Y	15.00	15.00
Broomehill & Tambellup Halls - per full day - regular booking	Y	30.00	30.00
Heaters	Y	50.00	50.00
Equipment Hire			
<i>Excludes equipment from the Broomehill and Tambellup Halls</i>			
Table Hire - each	Y	10.00	10.00
Chair Hire - each	Y	2.00	2.00
Equipment Hire Bonds	N	200.00	200.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
RECREATION & CULTURE			
LIBRARIES			
Broomehill Public Library			
Internet/Computer Usage			
~ per hour	Y	5.00	5.00
~ per 1/2 hour	Y	3.00	3.00
~ per 1/4 hour	Y	2.00	2.00
TRANSPORT			
Licensing			
Local Plates (ie 999BH and 999TA)	Y	230.00	230.00
Rural Numbering			
Rural Street Number and Signage	Y	50.00	50.00
ECONOMIC SERVICES			
BUILDING CONTROL			
<i>Fees are prescribed in the Building Regulations 2012</i>			
Applications for Building Permits, Demolition Permits			
1. Certified Application for a building permit			
a) for building work for a Class 1 or Class 10 building or incidental structure:-	N	0.19% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00	0.19% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
b) for building work for a Class 2 to Class 9 building or incidental structure:-		0.09% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00	0.09% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
2. Uncertified application for a building permit			
	N	0.32% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00	0.32% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
3. Application for a Demolition Permit			
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure:-	N	110.00	110.00
b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure:-	N	\$110.00 for each storey of the building	\$110.00 for each storey of the building
4. Application to extend the time during which a building or demolition permit has effect			
	N	110.00	110.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
ECONOMIC SERVICES			
BUILDING CONTROL			
Application for Occupancy Permits, Building Approval Certificates			
1. Application for an occupancy permit for a completed building	N	110.00	110.00
2. Application for a temporary occupancy permit for an incomplete building	N	110.00	110.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis	N	110.00	110.00
4. Application for a replacement occupancy permit for permanent change of the building use, classification	N	110.00	110.00
5. Application for an occupancy permit for a building in respect of which unauthorised work has been done	N	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
Application for Occupancy Permits, Building Approval Certificates			
6. Application for a building approval certificate for a building in respect of which unauthorised work has been done	N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
7. Application to replace an occupancy permit for an existing building	N	110.00	110.00
8. Application for a building approval certificate for an existing building where unauthorised work has been done	N	110.00	110.00
9. Application to extend the time during which an occupancy permit or building approval certificate has effect	N	110.00	110.00
Construction Training Fund Levy			
Levy	N	0.2% of the estimated construction over \$20,000	0.2% of the estimated construction over \$20,000
Commission	Y	8.25	8.25
Building Commission Levy (previously Builders Registration Board)			
Levy	N	61.65	61.65
Commission	N	5.00	5.00
Swimming Pools - Building Regulations - reg 53.			
Inspections of Pool Enclosures (4 yearly)	N	58.45	58.45

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2024

	GST	2022/23	2023/24
ECONOMIC SERVICES			
CARAVAN PARKS			
Broomehill			
Powered site - caravan/tent			
Up to two people per night	Y	30.00	30.00
per extra person	Y	5.00	5.00
Unpowered site - caravan/tent - per person			
Up to two people per night	Y	10.00	10.00
per extra person	Y	5.00	5.00
Shower only - per person daily	Y	10.00	10.00
Cabin 1 - 1 bedroom (maximum occupancy 2 people)			
per night - up to 6 nights	Y	120.00	120.00
per night - 7 or more nights	Y	105.00	105.00
Cabin 2 - 2 bedroom (maximum occupancy 4 people)			
per night - up to 6 nights	Y	140.00	140.00
per night - 7 or more nights	Y	125.00	125.00
Cabin - bond (refundable after inspection)	N	200.00	
<i>Bookings exceeding 28 days - a 10% discount will be applied</i>			
OTHER SERVICES			
Sale of Water - per kilolitre (\$11 minimum charge)			
Broomehill			
Broomehill-Kojonup Rd (Cemetery) standpipe	Y	9.20	10.00
Greenhills North Rd standpipe	Y	9.20	10.00
Broomehill Town standpipe (non-potable)	Y	3.40	4.00
Tambellup			
Tambellup West Rd standpipe (non-potable)	Y	3.40	4.00
Crawford St standpipe	Y	9.20	10.00
Standpipe Access Card (per card)	Y	22.00	22.00
<i>Activities in Thoroughfares and Public Places and Trading Local Law 2008</i>			
Seed Collection - Commercial	Y	55.00	55.00
OTHER PROPERTY & SERVICES			
PRIVATE WORKS			
Plant Hire Rates - per hour			
Grader	Y	190.00	210.00
Front End Loader	Y	190.00	210.00
Isuzu Jetpatcher (excluding materials)	Y	190.00	210.00
Isuzu Jetpatcher (Local Government Rate)	Y	140.00	155.00
Backhoe	Y	180.00	195.00
Heavy Tipper Truck	Y	200.00	220.00
Light Truck	Y	100.00	110.00
Multi Tyred Roller	Y	135.00	150.00
Skid Steer	Y	125.00	140.00
Ride on Mower	Y	80.00	88.00
Plate Compactor - per day	Y	80.00	88.00
Plate Compactor - bond	N	100.00	110.00
<i>Bond and Hire Fees for Plate Compactor to be paid prior to collection.</i>			
Materials			
Sand - per truck load (14 tonne) - plus haulage outside TA townsite	Y	350.00	360.00
Gravel - per truck load (14 tonne) - plus haulage	Y	392.00	400.00
Blue Metal - per cubic metre (at cost + transport)	Y	at cost	at cost
Sand - per cubic metre	Y	40.00	45.00
Gravel - per cubic metre	Y	45.00	50.00
Delivery - per kilometre	Y	2.50	2.50