

Annual Budget

for the year ended 30 June 2021



2020/2021 Budget Summary

It is my pleasure to present the 2020/2021 Budget for the Shire of Broomehill-Tambellup.

This year's budget totals \$12 million, representing \$6.5 million in operating expenditures and \$5.5 million in capital expenditures. The Shire's Community Strategic Plan 2018-2028 and Corporate Business Plan 2018-2022 provide the strategic direction for Council and the Community. The budget process takes into consideration the strategies included in these plans, as well as the Strategic Resource Plan (asset management/long term financial planning) and Workforce Plan.

Despite all of our Planning and Strategies, this year's budget is a necessary diversion from our long term financial planning and previous budgets as we, as a community and as a Local Government, deal with the fallout of the 2020 Coronavirus pandemic. For the first time we have achieved a budget with no increase in rates. This will assist ratepayers to deal with the financial impacts of COVID19.

We are fortunate to be in a State and Nation that has responded and adjusted to COVID19, however, the impact of this pandemic needs to be accommodated. We will also need to be nimble and agile enough to respond and adjust if the situation changes dramatically.

As well as capital project costs, every year we experience increases in operating costs, as all households and businesses do, from insurance and power to increased commodity costs, and rate increases are required to address these increased costs. No increase in rate revenue results in significant constraints on our ability to meet community expectations, and results in decreased capacity to service the community.

The constraints influencing Council budget this year are however offset by two new funding streams that will, at least temporarily, ameliorate lost revenue.

Drought Communities Program

In January 2020 Council was advised that it is eligible for Drought Communities Program funding (DCP) as it meets specific criteria for this program that is now offered to Western Australia. This funding, targeted at economic stimulus rather than drought resilience, offers the opportunity to undertake development identified in our Strategies and long term planning that currently remain unbudgeted.

Using our Community Strategy as the driver, and after further community consultation, a number of projects have been identified in Broomehill and Tambellup. Listed below, these projects offer a unique opportunity to improve the amenity and impression of both towns:

- Holland Track Interpretive Centre
- Broomehill Complex Access Upgrades
- Holland Park Nature Play Area
- Broomehill Streetscape upgrades
- Tambellup Town Square Redevelopment
- Tambellup Youth Centre Upgrade
- Tambellup Streetscape upgrades
- Water efficiency improvements

Now that this program is finalised the application for DCP funding is being submitted.

Local Roads and Community Infrastructure Program

Council was notified in June that it is eligible for Local Road and Community Infrastructure (LRCI) Program funding, a new funding stream in response to COVID19. Using the same eligibility and funding arrangements as Federal Assistance Grants, the Shire is eligible for up to \$441,000.

2020/2021 Budget Summary

Given the significant achievements in housing development the previous financial year and the proposed community focussed projects under Drought Communities Program funding, Council has resolved to allocate all LRCI funding towards roads and road projects.

The majority of this funding will be allocated to road re-sheeting projects; though a new footpath linking the Broomehill Post Office with the Caravan Park, as well as improvements to kerbing in both towns are included.

Roads planned for re-sheeting include:

- Beejenup Road from slk 6.20 to 7.44
- Birt Road (2-3kms)
- Paul Valley Road (2-3kms)
- Yetermerup Road (2-3kms)
- Stirling Access Road (2-3kms)
- Flat Rocks Road (2-3kms)

It is also planned to repair and extend culverts along Etna Road and Nymbup Road, utilising LRCI funding.

OTHER KEY PROJECTS

Water Resources and Efficiency

Council has allocated funding to improve the availability of water for domestic, stock and fire fighting use in both Broomehill and Tambellup.

Additional tanks with a volume of 360 Kilolitres will be constructed in each town, providing a total of 720 kilolitres of stored water on top of existing stand pipes and dams. This builds on existing initiatives to access water from the roof at the Shire Depot and to improve water harvesting off the CBH site in Broomehill.

Importantly, water stored in tanks is available without electricity during a fire, and these projects will contribute substantially to community safety.

Broomehill Fire Shed

The Broomehill Fire Shed, largely completed, will be completed by the end of September. This \$460,000 project will further enhance the proposed Streetscape upgrades.

Great Southern Housing Initiative

The Shire has finished construction of four Independent Living Units in Broomehill and four houses in Tambellup as part of this project. Two cabins and two houses in Broomehill should be completed by the end of August, completing this significant project.

Plant Replacement

The Shire strives to maintain a modern fleet of vehicles and equipment, and maintains a 10 Year Plant Replacement Program to achieve this objective. Optimum use and changeover times have been identified for plant and equipment, ensuring the Shire receives best value for money and to minimise the impact on annual budgets.

Funds are held in the Plant Reserve which is used to achieve all changeovers and purchases included in the Plant Replacement Program. Any savings realised throughout the year on plant and equipment changeovers is retained in the Reserve for future requirements. Along with changeover of the light fleet, a grader is scheduled to be changed over. This represents a significant cost, however, to achieve the consistent high standard of roads in our shire it is imperative to maintain this fleet.

Road Construction and Maintenance

A road construction program of \$1,893,000 is planned for the coming year. Council is fortunate to receive funding from the Regional Road Group, State Black Spot and Roads to Recovery programs, which assists in meeting the costs in completing the planned projects. Regional Road Group and Black Spot funds are allocated on the basis that 2/3 in funding is provided by Main Roads WA and Councils are required to contribute 1/3. Roads to Recovery is delivered by the Federal government funding does not require a matching contribution.

Along with the LRCI funded works, the road program includes the following projects:

Regional Road Group

- Tambellup West Road – pavement repair and reseal
- Pootenup Road – pavement repair and reseal
- Toolbrunup Road – pavement repair and reseal
- Broomehill-Kojonup Road – pavement repair and reseal
- Gnowangerup-Tambellup Road – pavement repair and reseal

State Black Spot

- Flat Rocks Road / Greenhills South Road – intersection improvements
- Tieline Road / Moultryerup Road – intersection improvements
- Tieline Road / Norrish Road – intersection improvements

Roads to Recovery

- Pallinup Road – seal
- Warrenup Road – stabilise and seal failed section

Upgrade of footpaths in the Broomehill and Tambellup town sites will continue during the year, and will be undertaken in stages over the coming 4-5 years.

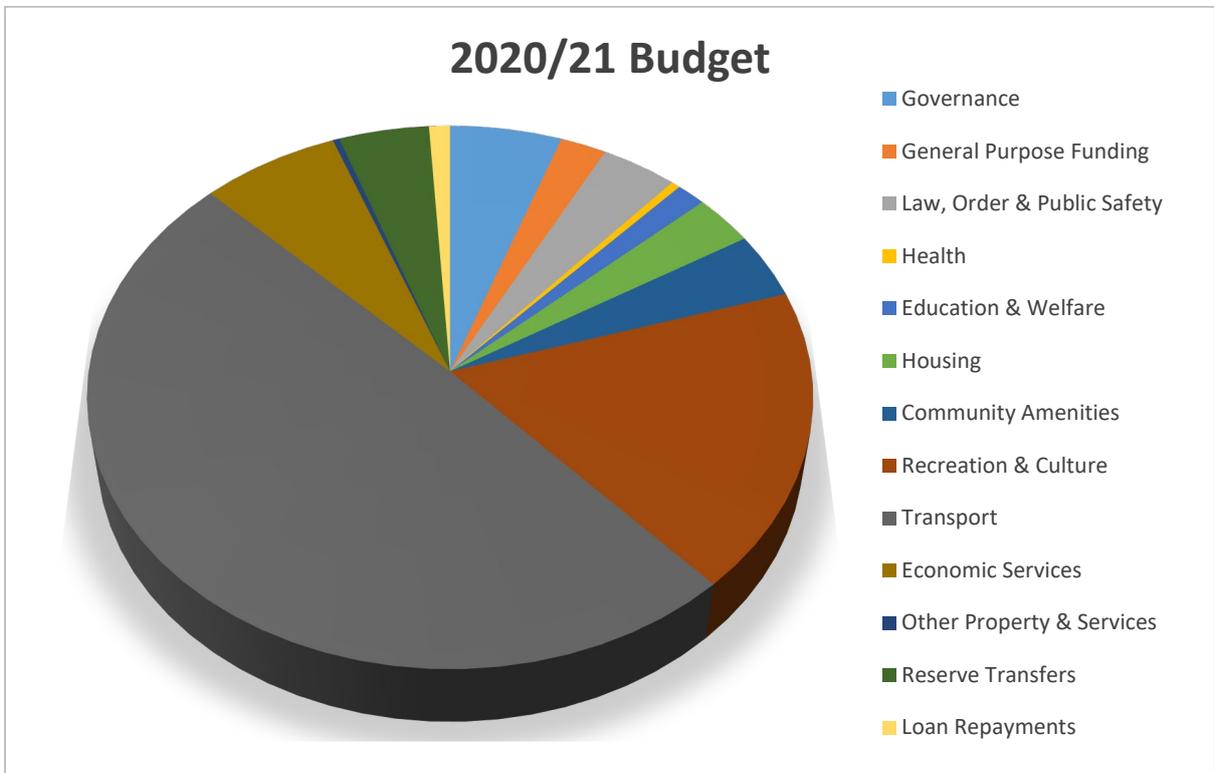
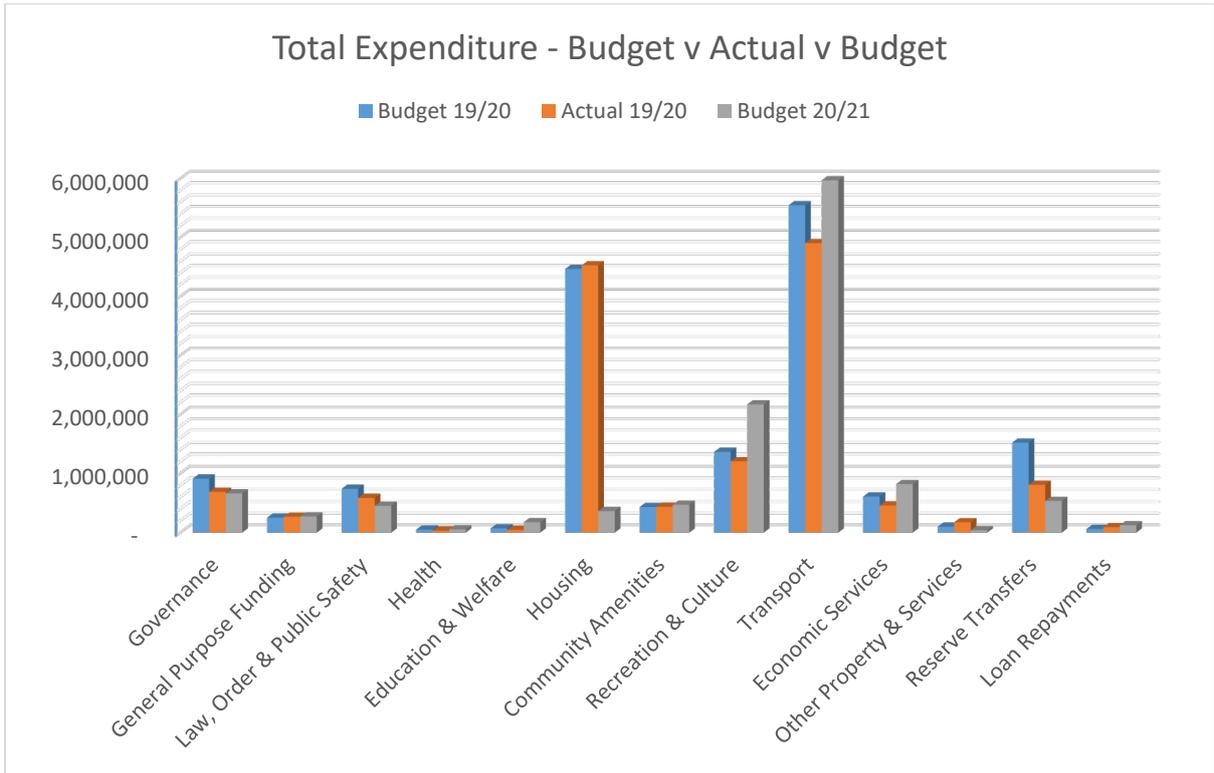
Tambellup Caravan Park

Council purchased the former bowling club in Tambellup in 17/18, and has agreed to sell the land to a private developer to convert this site into a new caravan park. Sale of the land should occur in September, with development commencing shortly afterward.

This summary provides a snapshot of the projects and programs included in this year's budget. Funding sources, loans and reserve balances are outlined in the following pages. As always, if you require further information please contact us at our Broomehill or Tambellup offices.

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, all within a very constrained budget responsive to current conditions.

Keith Williams
Chief Executive Officer



SHIRE OF BROOMEHILL-TAMBELLUP

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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COMMUNITY VISION

Building prosperity and community spirit through individual commitment, partnerships and collaboration to enhance our way of life.

OVERARCHING GOAL

To have a peaceful and friendly rural lifestyle with thriving towns.

SHIRE OF BROOMEHILL-TAMBELLUP
 STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,582,700	2,572,601	2,559,400
Operating grants, subsidies and contributions	9(a)	1,364,400	2,358,312	1,350,900
Fees and charges	8	387,400	271,611	279,700
Interest earnings	11(a)	42,400	52,057	61,200
Other revenue	11(b)	99,200	102,826	93,200
		4,476,100	5,357,407	4,344,400
Expenses				
Employee costs		(2,077,800)	(1,959,121)	(2,194,100)
Materials and contracts		(1,888,000)	(1,594,517)	(1,770,800)
Utility charges		(294,600)	(310,262)	(198,500)
Depreciation on non-current assets	5	(1,855,000)	(1,798,950)	(1,780,700)
Interest expenses	11(d)	(62,000)	(64,888)	(56,100)
Insurance expenses		(175,100)	(151,949)	(163,700)
Other expenditure		(92,000)	(92,384)	(87,500)
		(6,444,500)	(5,972,071)	(6,251,400)
Subtotal		(1,968,400)	(614,664)	(1,907,000)
Non-operating grants, subsidies and contributions	9(b)	2,963,900	3,911,314	4,362,700
Profit on asset disposals	4(b)	358,500	139,548	556,800
Loss on asset disposals	4(b)	(114,100)	(90,100)	(71,800)
		3,208,300	3,960,762	4,847,700
Net result		1,239,900	3,346,098	2,940,700
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,239,900	3,346,098	2,940,700

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Broomehill-Tambellup controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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 budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		62,000	38,580	37,100
General purpose funding		3,488,500	4,437,141	3,503,000
Law, order, public safety		150,900	146,727	137,900
Health		2,900	2,416	1,800
Education and welfare		38,800	79,453	62,800
Housing		180,500	121,400	108,500
Community amenities		85,400	77,290	88,500
Recreation and culture		44,700	44,309	45,100
Transport		184,000	185,591	178,000
Economic services		172,700	153,554	69,000
Other property and services		65,700	70,946	112,700
		4,476,100	5,357,407	4,344,400
Expenses excluding finance costs	4(a),5,11(c),(e),(f),(g)			
Governance		(571,300)	(557,717)	(641,700)
General purpose funding		(272,500)	(267,796)	(252,300)
Law, order, public safety		(297,400)	(287,871)	(278,600)
Health		(53,100)	(33,522)	(50,000)
Education and welfare		(95,100)	(46,684)	(71,600)
Housing		(170,400)	(138,500)	(128,200)
Community amenities		(449,500)	(436,103)	(431,800)
Recreation and culture		(1,346,200)	(1,107,305)	(1,303,800)
Transport		(2,727,900)	(2,500,081)	(2,721,600)
Economic services		(360,200)	(357,923)	(216,400)
Other property and services		(38,900)	(173,681)	(99,300)
		(6,382,500)	(5,907,183)	(6,195,300)
Finance costs	,6(a),11(d)			
Governance		(3,500)	(5,237)	(5,500)
Housing		(17,700)	(9,623)	0
Recreation and culture		(40,800)	(50,028)	(50,600)
		(62,000)	(64,888)	(56,100)
Subtotal		(1,968,400)	(614,664)	(1,907,000)
Non-operating grants, subsidies and contributions	9(b)	2,963,900	3,911,314	4,362,700
Profit on disposal of assets	4(b)	358,500	139,548	556,800
(Loss) on disposal of assets	4(b)	(114,100)	(90,100)	(71,800)
		3,208,300	3,960,762	4,847,700
Net result		1,239,900	3,346,098	2,940,700
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,239,900	3,346,098	2,940,700

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

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 members of council and the administrative support available to the council for the provision of governance of the district. Other cost related to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government 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 community safety, including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Assistance to the Broomehill and Tambellup Primary Schools, support of 'A Smart Start Great Southern' programs and operations. Employment of a 'Youth Worker' trainee to engage with children and youth within the community.

HOUSING

To provide quality staff housing and accommodation for independently living seniors in the community.

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

COMMUNITY AMENITIES

To provide essential services required by the community.

Includes rubbish collection services, operation of the tips sites and waste transfer stations; administration of the Town Planning Schemes; maintenance of the cemeteries at Broomehill, Pindellup and Tambellup; 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 well being of the community.

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

OBJECTIVE

TRANSPORT

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

ECONOMIC SERVICES

To assist in promoting the Shire and its economic well being.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

ACTIVITIES

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.

Tourism and area promotion; operation of the Broomehill Caravan Park; provision of rural services including noxious weed and vermin control; maintenance of standpipes and water supplies throughout the Shire; provision of building services.

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,547,700	2,547,904	2,475,900
Operating grants, subsidies and contributions		1,684,100	2,781,314	2,274,600
Fees and charges		387,400	271,611	279,700
Interest earnings		42,400	52,057	60,000
Goods and services tax		462,000	340,309	588,100
Other revenue		99,200	102,826	93,200
		5,222,800	6,096,021	5,771,500
Payments				
Employee costs		(2,077,800)	(2,017,225)	(2,097,800)
Materials and contracts		(1,999,000)	(1,436,374)	(2,008,800)
Utility charges		(294,600)	(310,262)	(198,500)
Interest expenses		(71,000)	(63,286)	(61,100)
Insurance expenses		(175,100)	(151,949)	(163,700)
Goods and services tax		(540,000)	(536,161)	(805,000)
Other expenditure		(92,000)	(92,384)	(87,500)
		(5,249,500)	(4,607,641)	(5,422,400)
Net cash provided by (used in) operating activities	3	(26,700)	1,488,380	349,100
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,897,500)	(5,381,786)	(6,316,900)
Payments for construction of infrastructure	4(a)	(2,989,300)	(1,878,387)	(2,026,200)
Non-operating grants, subsidies and contributions		2,963,900	3,911,314	4,362,700
Proceeds from sale of plant and equipment	4(b)	1,227,000	676,296	1,796,700
Net cash provided by (used in) investing activities		(695,900)	(2,672,563)	(2,183,700)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(123,500)	(90,930)	(62,000)
Proceeds from new borrowings	6(b)	0	995,700	995,700
Net cash provided by (used in) financing activities		(123,500)	904,770	933,700
Net increase (decrease) in cash held		(846,100)	(279,412)	(900,900)
Cash at beginning of year		2,146,400	2,425,758	2,241,300
Cash and cash equivalents at the end of the year	3	1,300,300	2,146,346	1,340,400

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

SHIRE OF BROOMEHILL-TAMBELLUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	582,200	1,259,155	1,227,000
Revenue from operating activities (excluding rates)	582,200	1,259,155	1,227,000
Governance	67,800	48,111	37,100
General purpose funding	984,700	1,932,382	1,009,100
Law, order, public safety	150,900	146,727	137,900
Health	2,900	2,416	1,800
Education and welfare	38,800	79,453	62,800
Housing	511,500	249,199	663,100
Community amenities	85,400	77,290	88,500
Recreation and culture	44,700	44,309	45,100
Transport	184,000	187,809	180,200
Economic services	172,700	153,554	69,000
Other property and services	87,400	70,946	112,700
	2,330,800	2,992,196	2,407,300
Expenditure from operating activities			
Governance	(581,600)	(570,243)	(653,700)
General purpose funding	(272,500)	(267,796)	(252,300)
Law, order, public safety	(297,400)	(287,871)	(278,600)
Health	(53,100)	(33,522)	(50,000)
Education and welfare	(95,100)	(46,684)	(71,600)
Housing	(188,100)	(148,123)	(128,200)
Community amenities	(449,500)	(436,103)	(431,800)
Recreation and culture	(1,387,000)	(1,157,333)	(1,354,400)
Transport	(2,835,200)	(2,582,892)	(2,786,900)
Economic services	(360,200)	(357,923)	(216,400)
Other property and services	(38,900)	(173,681)	(99,300)
	(6,558,600)	(6,062,171)	(6,323,200)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,610,600	1,749,502
Amount attributable to operating activities		(2,035,000)	(1,393,200)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b)	2,963,900	3,911,314
Purchase property, plant and equipment	4(a)	(1,897,500)	(5,381,786)
Purchase and construction of infrastructure	4(a)	(2,989,300)	(1,878,387)
Proceeds from disposal of assets	4(b)	1,227,000	676,296
Amount attributable to investing activities		(695,900)	(2,183,700)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(123,500)	(90,930)
Proceeds from new borrowings	6(b)	0	995,700
Transfers to cash backed reserves (restricted assets)	7(a)	(534,100)	(806,782)
Transfers from cash backed reserves (restricted assets)	7(a)	884,700	645,752
Amount attributable to financing activities		227,100	1,083,000
Budgeted deficiency before general rates		(2,503,800)	(1,990,140)
Estimated amount to be raised from general rates	1	2,503,800	2,504,759
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	514,619

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

**SHIRE OF BROOMEHILL-TAMBELLUP
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FOR THE YEAR ENDED 30 JUNE 2021**

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SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV - Residential	0.106582	243	2,095,652	223,200			223,200	223,165	222,700
GRV - Commercial	0.106582	13	181,648	19,400			19,400	19,360	19,400
Unimproved valuations									
UV - Rural	0.008328	364	273,882,000	2,279,000			2,279,000	2,279,080	2,277,100
UV - Mining	0.008328	0	0	0			0	0	0
Sub-Totals		620	276,159,300	2,521,600	0	0	2,521,600	2,521,605	2,519,200
Minimum payment									
Gross rental valuations									
GRV - Residential	495	122	114,193	60,400			60,400	60,390	60,400
GRV - Commercial	495	2	3,688	1,000			1,000	990	1,000
Unimproved valuations									
UV - Rural	495	32	1,138,500	15,800			15,800	16,335	15,800
UV - Mining	495	3	12,690	1,500			1,500	990	1,500
Sub-Totals		159	1,269,071	78,700	0	0	78,700	78,705	78,700
		779	277,428,371	2,600,300	0	0	2,600,300	2,600,310	2,597,900
Discounts (Refer note 1(e))							(92,500)	(92,375)	(100,000)
Concessions (Refer note 1(f))							(4,000)	(3,176)	(4,000)
Total amount raised from general rates							2,503,800	2,504,759	2,493,900
Ex-gratia rates							78,900	67,842	65,500

All land (other than exempt land) in the Shire of Broomehill-Tambellup is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Broomehill-Tambellup.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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.

1. RATES AND SERVICE CHARGES (CONTINUED)

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

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single payment in full within 28 days of issue				
- with 5% discount	04/09/2020	0	0.0%	8.0%
Option two				
Single payment in full	11/09/2020	0	0.0%	8.0%
Option three				
First instalment	11/09/2020	0	5.5%	8.0%
Second instalment	11/01/2021	10	5.5%	8.0%
Option four				
First instalment	11/09/2020	0	5.5%	8.0%
Second instalment	11/11/2020	10	5.5%	8.0%
Third instalment	11/01/2021	10	5.5%	8.0%
Fourth instalment	11/03/2021	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,480	2,000
Instalment plan interest earned	1,500	3,037	3,000
Unpaid rates and service charge interest earned	16,500	27,938	23,500
	19,500	32,455	28,500

SHIRE OF BROOMEHILL-TAMBELLUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General Rates	5.0%		\$ 92,500	\$ 92,375	\$ 100,000	Payment made in full within 28 days of the date of issue on the rate notice
			92,500	92,375	100,000	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - GRV	Concession	0.0%	4,000	\$ 4,000	\$ 3,176	\$ 4,000	Two community organisations apply annually for rate concession	Support of the Tambellup Business Centre & Tambellup Golf Club which are not for profit organisations whose facilities are available for use by the community
				4,000	3,176	4,000		

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Less: Profit on asset disposals	4(b)	(358,500)	(139,548)	(556,800)
Add: Loss on disposal of assets	4(b)	114,100	90,100	71,800
Add: Depreciation on assets	5	1,855,000	1,798,950	1,780,700
Non cash amounts excluded from operating activities		1,610,600	1,749,502	1,295,700

(ii) 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 Rate Setting Statement.

Adjustments to net current assets

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Less: Cash - restricted reserves	3	(1,298,800)	(1,649,300)	(1,338,900)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		123,600	64,900	64,900
Total adjustments to net current assets		(1,175,200)	(1,584,400)	(1,274,000)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	1,500	2,445,500	1,500
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,298,800	1,649,300	1,338,900
Unspent grants, subsidies and contributions	9	0	51,500	0
Receivables		230,000	523,100	283,000
Inventories		30,000	32,000	32,500
		1,560,300	4,701,400	1,655,900
Less: current liabilities				
Trade and other payables		(211,500)	(95,200)	(251,200)
Contract liabilities		0	(2,334,700)	0
Long term borrowings		(123,600)	(64,900)	(64,900)
Provisions		(50,000)	(40,000)	(65,800)
		(385,100)	(2,534,800)	(381,900)
Net current assets		1,175,200	2,166,600	1,274,000
Less: Total adjustments to net current assets	2 (a)(ii)	(1,175,200)	(1,584,400)	(1,274,000)
Closing funding surplus / (deficit)		0	582,200	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Broomehill-Tambellup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the Shire has a 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.

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 of Broomehill-Tambellup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Broomehill-Tambellup contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,500	496,970	1,500
Term deposits	1,298,800	1,649,376	1,338,900
	1,300,300	2,146,346	1,340,400
- Unrestricted cash and cash equivalents	1,500	445,464	1,500
- Restricted cash and cash equivalents	1,298,800	1,700,882	1,338,900
	1,300,300	2,146,346	1,340,400
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	81,900	112,774	81,600
Plant replacement reserve	173,400	324,388	181,500
Building reserve	410,700	355,734	348,200
Information Technology reserve	52,300	53,401	53,700
Tamb Recreation Ground & Pavilion reserve	63,300	57,353	57,800
Broomehill Recreation Complex reserve	106,000	95,883	96,700
Building Maintenance reserve	45,300	22,315	38,100
Sandalwood Villas reserve	104,500	93,276	94,100
Bhill Bowling Green Replacement reserve	84,800	75,191	75,700
Refuse Sites Post Closure Mgt reserve	37,400	31,955	32,200
Lavieville Lodge reserve	66,900	80,770	81,400
Townscape Plan Implementation reserve	200	272,694	154,500
Tamb Bowling Green Replacement reserve	30,800	23,066	23,100
Tourism & Economic Development reserve	41,300	50,576	20,300
Unspent grants, subsidies and contributions	9 0	51,506	0
	1,298,800	1,700,882	1,338,900
Reconciliation of net cash provided by operating activities to net result			
Net result	1,239,900	3,346,098	2,940,700
Depreciation	5 1,855,000	1,798,950	1,780,700
(Profit)/loss on sale of asset	4(b) (244,400)	(49,448)	(485,000)
(Increase)/decrease in receivables	313,200	300,379	622,100
(Increase)/decrease in inventories	(32,000)	(15,806)	(35,000)
Increase/(decrease) in payables	(143,000)	77,625	(208,000)
Increase/(decrease) in contract liabilities	(51,500)	0	0
Increase/(decrease) in employee provisions	0	(58,104)	96,300
Non-operating grants, subsidies and contributions	(2,963,900)	(3,911,314)	(4,362,700)
Net cash from operating activities	(26,700)	1,488,380	349,100

SIGNIFICANT 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 2 - 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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Buildings - non-specialised				175,000					175,000	4,378,306	4,337,500
Buildings - specialised	17,000	155,000	80,000			36,500	35,000	355,000	678,500	312,203	720,000
Furniture and equipment	12,000								12,000		
Plant and equipment	51,000						981,000		1,032,000	691,277	1,259,400
	80,000	155,000	80,000	175,000	0	36,500	1,016,000	355,000	1,897,500	5,381,786	6,316,900
<i>Infrastructure</i>											
Infrastructure - roads							1,772,800		1,772,800	1,668,503	1,598,700
Infrastructure - footpaths							35,000		35,000	0	35,000
Infrastructure - drainage									0	0	0
Infrastructure - parks & ovals						745,000	310,000		1,055,000	125,308	255,000
Infrastructure - water supply								105,000	105,000	84,576	
Infrastructure - other					21,500				21,500	0	137,500
	0	0	0	0	21,500	745,000	2,117,800	105,000	2,989,300	1,878,387	2,026,200
Total acquisitions	80,000	155,000	80,000	175,000	21,500	781,500	3,133,800	460,000	4,886,800	7,260,173	8,343,100

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	81,000	80,000	5,800	(6,800)	85,699	87,941	9,531	(7,289)	240,500	234,000	0	(6,500)
Housing	269,000	600,000	331,000	0	113,201	241,000	127,799	0	385,400	940,000	554,600	0
Transport	604,300	497,000	0	(107,300)	427,948	347,355	2,218	(82,811)	685,800	622,700	2,200	(65,300)
Economic services	28,300	28,300	0	0		0	0	0		0	0	0
Other property and services		21,700	21,700	0		0	0	0		0	0	0
	982,600	1,227,000	358,500	(114,100)	626,848	676,296	139,548	(90,100)	1,311,700	1,796,700	556,800	(71,800)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	28,300	50,000	21,700			0			135,000	135,000		
Buildings - non-specialised	269,000	600,000	331,000		113,201	241,000	127,799		250,400	805,000	554,600	0
Plant and equipment	685,300	577,000	5,800	(114,100)	513,647	435,296	11,749	(90,100)	926,300	856,700	2,200	(71,800)
	982,600	1,227,000	358,500	(114,100)	626,848	676,296	139,548	(90,100)	1,311,700	1,796,700	556,800	(71,800)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

SIGNIFICANT ACCOUNTING POLICIES

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 2021

5. ASSET DEPRECIATION

By Program

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	47,500	47,465	48,000
Law, order, public safety	33,400	31,617	33,800
Health	2,500	2,490	2,700
Housing	93,400	45,298	45,900
Community amenities	11,100	9,599	11,100
Recreation and culture	238,200	235,931	238,900
Transport	1,410,300	1,408,709	1,381,200
Economic services	18,600	17,841	19,100
	1,855,000	1,798,950	1,780,700

By Class

Buildings - non-specialised	93,400	45,298	45,900
Buildings - specialised	188,800	188,707	189,200
Furniture and equipment	3,500	3,530	7,200
Plant and equipment	288,800	284,424	332,700
Infrastructure - roads	1,118,200	1,117,481	1,060,100
Infrastructure - footpaths	28,000	27,885	27,200
Infrastructure - drainage	8,800	8,731	8,800
Infrastructure - parks & ovals	98,000	95,759	96,000
Infrastructure - water supply	3,000	2,925	10,600
Infrastructure - other	24,500	24,210	3,000
	1,855,000	1,798,950	1,780,700

SIGNIFICANT 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 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks & ovals	30 to 75 years
Infrastructure - water supply	10 to 75 years
Infrastructure - other	10 to 50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON 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	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget	Principal
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
Tamb Admin Building	95	WATC	5.58%	68,418		(21,600)	46,818	(3,500)	88,826			(20,408)	68,418	(5,237)	88,800		(20,400)	68,400	(5,500)
Housing																			
GROH Dwellings	100	WATC	1.86%	966,772		(58,600)	908,172	(17,700)		995,700	(28,928)	966,772	(9,623)	0	995,700	0	995,700	0	
Recreation and culture																			
Tamb Pavilion	99	WATC	4.01%	1,030,012		(43,300)	986,712	(40,800)	1,071,606		(41,594)	1,030,012	(50,028)	1,071,600		(41,600)	1,030,000	(50,600)	
				2,065,202	0	(123,500)	1,941,702	(62,000)	1,160,432	995,700	(90,930)	2,065,202	(64,888)	1,160,400	995,700	(62,000)	2,094,100	(56,100)	
				2,065,202	0	(123,500)	1,941,702	(62,000)	1,160,432	995,700	(90,930)	2,065,202	(64,888)	1,160,400	995,700	(62,000)	2,094,100	(56,100)	

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 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	2,571,600	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	14,000	14,000	14,000
Credit card balance at balance date	0	(209)	0
Total amount of credit unused	2,585,600	513,791	514,000
Loan facilities			
Loan facilities in use at balance date	1,941,702	2,065,202	2,094,100

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
Municipal Fund - Bendigo Bank	To fund short term liquidity requirements	2008	500,000	0	500,000
WA Treasury Corporation - short term liquidity finance	To assist with financing construction of housing relying on receipt of grant funding and sale of properties	2019	2,071,600	0	2,071,600
			2,571,600	0	2,571,600

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Leave reserve	\$ 112,774	\$ 51,800	\$ (82,700)	\$ 81,874	\$ 82,075	\$ 51,536	\$ (20,837)	\$ 112,774	\$ 82,100	\$ 52,200	\$ (52,700)	\$ 81,600
(b) Plant replacement reserve	324,388	304,000	(455,000)	173,388	260,174	303,895	(239,681)	324,388	260,200	309,000	(387,700)	181,500
(c) Building reserve	355,734	55,000	0	410,734	261,528	344,206	(250,000)	355,734	261,500	1,045,000	(958,300)	348,200
(d) Information Technology reserve	53,401	10,900	(12,000)	52,301	42,740	10,661	0	53,401	42,700	11,000	0	53,700
(e) Tamb Recreation Ground & Pavilion reserve	57,353	5,900	0	63,253	51,616	5,737	0	57,353	51,600	6,200	0	57,800
(f) Broomehill Recreation Complex reserve	95,883	10,100	0	105,983	86,052	9,831	0	95,883	86,100	10,600	0	96,700
(g) Building Maintenance reserve	22,315	23,000	0	45,315	67,324	10,991	(56,000)	22,315	67,300	10,800	(40,000)	38,100
(h) Sandalwood Villas reserve	93,276	11,200	0	104,476	82,086	11,190	0	93,276	82,100	12,000	0	94,100
(i) Bhill Bowling Green Replacement reserve	75,191	9,600	0	84,791	65,635	9,556	0	75,191	65,600	10,100	0	75,700
(j) Refuse Sites Post Closure Mgt reserve	31,955	5,500	0	37,455	26,555	5,400	0	31,955	26,500	5,700	0	32,200
(k) Lavieville Lodge reserve	80,770	11,100	(25,000)	66,870	69,746	11,024	0	80,770	69,700	11,700	0	81,400
(l) Townscape Plan Implementation reserve	272,694	27,500	(300,000)	194	347,522	4,406	(79,234)	272,694	347,500	7,000	(200,000)	154,500
(m) Tamb Bowling Green Replacement reserve	23,066	7,800	0	30,866	15,296	7,770	0	23,066	15,300	7,800	0	23,100
(n) Tourism & Economic Development reserve	50,576	700	(10,000)	41,276	30,000	20,576	0	50,576	30,000	20,300	(30,000)	20,300
	1,649,376	534,100	(884,700)	1,298,776	1,488,346	806,782	(645,752)	1,649,376	1,488,200	1,519,400	(1,668,700)	1,338,900

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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 be used to meet the Shires Long Service Leave liability for its employees
(b) Plant replacement reserve	Ongoing	- to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program
(c) Building reserve	Ongoing	- to be used to finance replacement, major repair or construction of new Shire buildings, & costs associated with subdivision of land
(d) Information Technology reserve	Ongoing	- to be used to purchase, replace or upgrade computer hardware, software and associated equipment
(e) Tamb Recreation Ground & Pavilion reserve	Ongoing	- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion
(f) Broomehill Recreation Complex reserve	Ongoing	- to be used for works at the Broomehill Recreation Complex in agreement with the Complex Management Committee
(g) Building Maintenance reserve	Ongoing	- to be used to fund building maintenance requirements for all Shire owned buildings
(h) Sandalwood Villas reserve	Ongoing	- to be utilised towards maintenance of the 6 units at Sandalwood Villas
(i) Bhill Bowling Green Replacement reserve	10+ years	- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreation Complex
(j) Refuse Sites Post Closure Mgt 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	- to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge
(l) Townscape Plan Implementation reserve	2020/21	- to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites
(m) Tamb Bowling Green Replacement reserve	10+ years	- to be used for the future replacement of the synthetic bowling green at the Tambellup sportsground
(n) Tourism & Economic Development reserve	Ongoing	- to be used to progress tourism and economic development opportunities in the Shire

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Governance	\$ 0	\$ 23	\$ 0
General purpose funding	3,500	3,130	4,000
Law, order, public safety	6,800	5,561	4,800
Health	2,900	2,416	1,800
Housing	167,000	72,303	65,000
Community amenities	79,500	74,986	86,000
Recreation and culture	19,700	16,306	25,100
Transport	12,200	18,213	12,200
Economic services	90,800	76,954	65,800
Other property and services	5,000	1,720	15,000
	387,400	271,611	279,700

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	51,500	0	(51,500)	0	0	62,000	38,557	37,100
General purpose funding				0	0	860,900	1,810,738	879,400
Law, order, public safety				0	0	72,100	70,591	61,100
Education and welfare				0	0	38,800	79,453	62,800
Housing				0	0	13,500	49,097	43,500
Community amenities				0	0	5,900	2,305	2,500
Recreation and culture				0	0	25,000	28,003	20,000
Transport				0	0	153,800	153,799	143,800
Economic services				0	0	81,700	76,337	3,000
Other property and services				0	0	50,700	49,433	97,700
	51,500	0	(51,500)	0	0	1,364,400	2,358,312	1,350,900
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety				0	0	143,000	180,471	400,000
Education and welfare				0	0	80,000	0	0
Housing				0	0	40,000	2,306,302	2,423,500
Recreation and culture				0	0	549,000	7,993	0
Transport				0	0	1,859,400	1,348,127	1,288,200
Economic services				0	0	292,500	68,421	251,000
	0	0	0	0	0	2,963,900	3,911,314	4,362,700
Total	51,500	0	(51,500)	0	0	4,328,300	6,269,626	5,713,600

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	51,500
	0	51,500

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	24,400	21,082	34,700
Other interest revenue (refer note 1b)	18,000	30,975	26,500
	42,400	52,057	61,200
(b) Other revenue			
Reimbursements and recoveries	99,200	102,826	93,200
	99,200	102,826	93,200
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	20,000	20,599	20,000
	20,000	20,599	20,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	62,000	64,888	56,100
	62,000	64,888	56,100
(e) Elected members remuneration			
Meeting fees	52,000	52,000	55,000
Mayor/President's allowance	2,000	2,000	2,000
Deputy Mayor/President's allowance	500	500	500
Travelling expenses	1,000	0	1,000
Telecommunications allowance	3,500	3,500	3,500
	59,000	58,000	62,000
(f) Write offs			
General rate	4,000	3,176	4,000
	4,000	3,176	4,000
(g) Low Value lease expenses			
Office equipment	15,600	17,517	18,000
	15,600	17,517	18,000

12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Broomehill Liaison Group	1,244	0	0	1,244
Fire Prevention	5,834	0	0	5,834
Youth Support Donations	130	0	(130)	0
Tourism Donations	44	0	(44)	0
Roadwise	329	0	(329)	0
Broomehill Dramatic Society	3,418	0	(3,418)	0
Rates - A172 held upon sale	4,149	0	0	4,149
	15,148	0	(3,921)	11,227

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



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 2021

BUDGET SUMMARY by PROGRAM	Budget 2020/21	Actual YTD	Amended Budget 2019/20
<u>OPERATING REVENUE</u>			
Governance	67,800	48,110.25	37,100
General Purpose Funding	3,488,500	4,437,140.61	3,499,100
Law, Order & Public Safety	150,900	146,726.60	145,700
Health	2,900	2,416.21	1,800
Education & Welfare	38,800	79,452.96	97,300
Housing	511,500	249,198.56	686,100
Community Amenities	85,400	77,290.47	94,500
Recreation & Culture	44,700	44,309.01	54,700
Transport	184,000	187,809.55	190,200
Economic Services	172,700	153,554.13	123,900
Other Property & Services	87,400	70,945.80	71,200
	4,834,600	5,496,954.15	5,001,600
<u>OPERATING EXPENSE</u>			
Governance	(581,600)	(570,242.85)	(642,700)
General Purpose Funding	(272,500)	(267,796.36)	(252,300)
Law, Order & Public Safety	(297,400)	(287,871.00)	(281,100)
Health	(53,100)	(33,521.84)	(50,000)
Education & Welfare	(95,100)	(46,684.22)	(111,100)
Housing	(188,100)	(148,122.72)	(137,400)
Community Amenities	(449,500)	(436,102.52)	(438,800)
Recreation & Culture	(1,387,000)	(1,157,333.35)	(1,348,500)
Transport	(2,835,200)	(2,576,978.45)	(2,709,200)
Economic Services	(360,200)	(357,923.40)	(279,300)
Other Property & Services	(38,900)	(173,681.01)	(187,000)
	(6,558,600)	(6,056,257.72)	(6,437,400)
Adjustment for Non Cash Revenue and Expenses			
Depreciation of Assets	1,855,000	1,798,949.76	1,780,700
(Profit) / Loss on Sale of Assets	(244,400)	(55,362.05)	(485,000)
Capital Revenue and Expenses			
Purchase of Land Held for Resale	0	0.00	0
Purchase of Land & Buildings	(853,500)	(4,690,509.55)	(5,049,000)
Purchase of Plant & Equipment	(1,032,000)	(691,276.71)	(1,259,400)
Purchase of Furniture & Equipment	(12,000)	0.00	0
Purchase of Infrastructure Assets - Roads	(1,772,800)	(1,668,502.50)	(1,633,700)
Purchase of Infrastructure Assets - Other	(1,216,500)	(209,884.10)	(404,500)
Proceeds from Disposal of Assets	1,227,000	676,296.19	1,846,700
Grants & Contributions for the Development of Assets	2,963,900	3,911,314.44	4,370,700
Debt Management			
Repayment of Debentures	(123,500)	(90,929.48)	(90,900)
Proceeds from New Loans	0	995,700.00	995,700
Proceeds from Short Term Loan Facilities	600,000	1,645,000.00	2,071,700
Repayment of Short Term Loan Facilities	(600,000)	(1,645,000.00)	(2,071,700)
Reserves and Restricted Funds			
Transfers to Reserves	(534,100)	(806,781.92)	(1,569,400)
Transfers from Reserves	884,700	645,752.00	1,674,700
ADD Surplus / (Deficit) 1 July C/Fwd	582,200	1,259,154.88	1,259,200
Surplus / (Deficit) Year to Date	0	514,617.39	0

RATES

Revenue

Rate Income

In accordance with Section 6.50 of the Local Government Act 1995, rates and service charges are due and payable within 35 days from the date of issue on the rate notice. A 5% early payment discount will continue to be offered, as will payment by either the two or four instalment options.

Ex Gratia Rates

Co-operative Bulk Handling pays an annual levy in lieu of rates, which is based on the annual tonnages stored at their facilities in Broomehill and Tambellup. The levy is increased each year according to the general rate increase levied against all properties, and the tonnage advised by CBH. It is estimated that \$78,900 will be raised from ex gratia rates. This is an increase on the previous year due to increased storage at the Broomehill Receptival Point.

Discount

Provision has been made to offer a 5% discount on rates paid within 28 days. It is estimated that \$92,500 in discount will be utilised, based on the take up in the previous year.

Admin Fee – Instalments

In accordance with the provisions of Section 6.45 of the Local Government Act 1995, Council can impose an additional charge where the payment of rates and service charges is made by way of instalments. The additional charge is for the purpose of cost recovery (ie costs incurred by staff to manage the instalment plans). The current fee is \$10 per instalment, after the first (ie: \$30 per year on a 4 instalment plan and \$10 per year on a 2 instalment plan).

Penalty Interest

Penalty interest is applied to all rates not paid within 35 days of the date of issue on the rate notice. The maximum rate Council can apply is 8%, which is prescribed in Section 6.51 of the Local Government Act 1995, Regulation 70 of the Local Government (Financial Management) Regulations 1996 and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020.

Interest on Instalments

Interest is calculated and applied to rates as soon as the first payment is received for an instalment plan. Local Government Act 1995 Section 6.45, Regulation 68 of the Local Government (Financial Management) Regulations and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020, prescribe the maximum rate of interest that can be applied to instalments is 5.5%.

Rate Enquiries

Council has listed in its Schedule of Fees and Charges that a fee of \$45 will apply to all rate account enquiries. The enquiries are submitted by Settlement Agents electronically via a Landgate web service to obtain rates and other charges prior to sale of a property.

Rates Written Off

In previous years, the Tambellup Golf Club and Tambellup Business Centre have applied to Council for a concession on their annual rates. Provision is made should Council again agree to a concession on rates for these two properties.

Expense

Contract Services

Provision is made for costs associated with debt recovery through Councils debt collection agency Ampac. Most charges in relation to recovery of rates are able to be on-charged on to the outstanding debtors. This expense is offset by revenue shown as a reimbursement.

Valuations & Title Searches

UV (Rural) properties are revalued annually by the Valuer General's Office. GRV (townsite) properties are revalued every five years and are not due for revaluation until 2024/2025.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

GENERAL PURPOSE FUNDING	Budget 2020/21	Actual YTD	Amended Budget 2019/20
RATES			
Revenue			
03001 Rate Income			
70 Rates	2,600,300	2,600,310.09	2,597,900
03002 Rates - Ex Gratia			
70 Rates	78,900	0.00	0
73 Contributions	0	67,842.18	67,800
03005 Discount - Rates			
70 Rates	(92,500)	(92,375.43)	(92,500)
03011 Admin Fee - Instalments			
83 Fees & Charges	1,500	1,480.00	1,500
03012 Rates Penalty Interest			
86 Penalty Interest	15,000	26,552.96	22,000
03013 Instalment Interest			
86 Penalty Interest	1,500	3,037.00	3,300
03014 Interest on Deferred Rates			
86 Penalty Interest	500	0.00	500
03016 Rate Enquiries			
83 Fees & Charges	1,000	945.00	1,000
03030 Reimbursements			
74 Reimbursements	5,000	46.41	10,000
03111 Expense - Rates Written Off			
70 Rates	(4,000)	(3,176.29)	(4,000)
TOTAL REVENUE - RATES	2,607,200	2,604,661.92	2,607,500
Expense			
03110 Expense - Rates General			
14 Printing & Stationery	(500)	0.00	(500)
16 Contract Services	(10,000)	(24,230.62)	(10,000)
23 Valuations & Title Searches	(10,000)	(7,639.72)	(10,000)
53 Subscriptions	(2,500)	(2,107.27)	(2,500)
96 Administration Allocated	(179,500)	(168,273.13)	(167,300)
TOTAL EXPENSE - RATES	(202,500)	(202,250.74)	(190,300)

OTHER GENERAL PURPOSE FUNDING

Revenue

Grants Commission FAGs & Untied Road Grants

Financial Assistance Grants (FAGs) are provided from the State Government through the WA Local Government Grants Commission (WALGGC). This funding is not tied to any particular projects, rather they are provided to assist to maintain Councils road network and other operational costs.

The WALGGC has not yet advised of final allocations for 2020/21, and the budget has been prepared on the basis that the Shire will receive the same amount in FAGs as the previous year. An advance instalment of approximately 50% of the Shires 2020/21 FAGs allocation was received in June, however the WALGGC suggest that Councils should not use this amount as the basis of actual allocations to be made in the coming year.

The budget has been prepared to reflect the advance payment being included in the carried forward surplus at 30 June, and the balance of the Shire's allocation shown as revenue to be received during the year.

Other General Purpose

Interest on Investments - Reserves

Interest earned on the Shire's Reserve funds is retained and reinvested into the reserve. The interest revenue is reported under this heading, and is then shown as a transfer into the reserves.

Expense

Bank Charges

Council incurs fees on its Municipal Fund for the EFTPOS service (merchant fees), bulk transfers (payroll and creditors) and transaction fees.

Other Sundry Expenses

Payments under this heading include the fee Council is charged by Centrelink for their customers making regular payments from their pension towards rates accounts, along with the fee charged by the Debt Collector to handle regular payments from sundry debtors. Unfortunately, Council must carry these costs and they cannot be passed onto the debtor.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

GENERAL PURPOSE FUNDING	Budget 2020/21	Actual YTD	Amended Budget 2019/20
GENERAL PURPOSE FUNDING			
Revenue			
03229 Grants - FAGS General Purpose			
71 Grants - Operating	554,300	1,135,108.00	554,300
03230 Grants - FAGS Local Roads			
71 Grants - Operating	301,600	675,584.00	301,600
TOTAL REVENUE - GENERAL PURPOSE FUNDING	855,900	1,810,692.00	855,900
OTHER GENERAL PURPOSE FUNDING			
Revenue			
03239 Other General Purpose Funding			
79 Other Sundry Income	0	0.12	0
83 Fees & Charges	1,000	704.65	1,000
03240 Other General Purpose Funding - No GST			
84 Interest On Investments - Reserves	24,400	21,081.92	34,700
TOTAL REVENUE - OTHER GPF	25,400	21,786.69	35,700
Expense			
03340 Other General Purpose Funding			
50 Bank Charges	(10,000)	(9,316.86)	(6,000)
59 Other Sundry Expenses	(200)	(137.70)	(200)
96 Administration Allocated	(59,800)	(56,091.06)	(55,800)
TOTAL EXPENSE - OTHER GPF	(70,000)	(65,545.62)	(62,000)
REVENUE - GENERAL PURPOSE FUNDING	3,488,500	4,437,140.61	3,499,100
EXPENSE - GENERAL PURPOSE FUNDING	(272,500)	(267,796.36)	(252,300)

MEMBERS OF COUNCIL

Revenue

Contributions

Council receives annually a surplus dividend from its insurers, Local Government Insurance Services. These funds are a distribution from LGIS's self-insured scheme. In previous years a 'Good Driver Rebate' has been paid, which is distributed on a 'claims made' basis.

Expense

Professional Services

Provision is made to engage an external consultant to assist Council undertake the CEO's annual performance review.

Computer & Internet Expenses

Provision is made for the monthly payment to Telstra the sim cards/data packs provided for Councillor iPads; also the annual renewal of the Docs on Tap subscription.

Councillor Allowances

Provision is made for the payment of an annual Information and Communications Technology (ICT) Allowance to all Councillors, of \$500 per annum. Payment of this allowance is made in accordance with Section 5.99A of the Local Government Act 1995, and guidance from the Salaries and Allowances Tribunal Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2020.

Refreshments & Entertainment

Includes catering for various Council and Community functions, and the monthly Council meetings.

Subscriptions

Provision is made for the following subscriptions:-

- WALGA Association Membership and the following services:-
 - Local Government Act Guide, Manuals & Update Service
 - Governance and Local Laws Service
 - Tax Service
 - Workplace Solutions Services
 - Procurement Services
- Corporate Membership to Local Government Professionals WA
- Great Southern Zone WALGA
- State Law Publisher

President & Deputy Allowances

Section 5.98(5) of the Local Government Act 1995 states that the President is entitled to an allowance in addition to meeting fees, which is to be either the prescribed minimum annual local government allowance for Mayors or Presidents; or the allowance set by the local government within the prescribed range.

The Salaries and Allowances Tribunal Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2020 prescribes the minimum allowance for the President is \$513 per annum and the maximum is \$20,063 per annum.

Section 5.98A of the Local Government Act 1995 states that the Council may decide, by absolute majority, to pay the Deputy President an allowance of up to the prescribed percentage of the annual allowance to which the President is entitled. The prescribed percentage is 25%.

In 2020/21 the President is entitled to an annual allowance of \$2,000 and the Deputy President \$500.

MEMBERS OF COUNCIL

Members Meeting Fees

In accordance with Section 5.99 of the Local Government Act 1995, Council is to determine the annual attendance fees payable to the President and Councillors.

The Salaries and Allowances Tribunal Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2020 prescribes the minimum and maximum fees payable to members, effective from 1 July 2020. The determination prescribes that the minimum annual allowance for Councillors is \$3,589 and the maximum is \$9,504. For the President the annual allowance minimum is \$3,589 and the maximum is \$19,534.

In 2020/21 the annual allowance for meeting fees is set at \$13,000 for the President and \$6,500 for Councillors.

Donations

An amount of \$5,000 has been set aside for donations, which are requested of Council at various times throughout the year. Council has historically made a donation to assist community groups in hosting ANZAC Day and Australia Day functions in Broomehill and Tambellup each year.

Conference Expenses

\$7,000 has been allocated for Councillors conference expenses. A reduced amount is allocated for this year as a result of Covid-19 restrictions and cancellation of many functions and events; however the 2019 review of the Local Government Act 1995 includes mandatory training requirements for Councillors, which will be funded from this allocation.

Travel & Accommodation

Provision is made for accommodation, travelling and meal expenses incurred by Councillors when attending conferences or training. This also includes the annual payment of travelling expenses to Councillors for attendance at Council and Committee meetings.

Insurances

Councillor & Officers Liability, Fidelity Guarantee and Personal Accident insurances are reported under this heading.

Tambellup Admin Building

Repairs & Maintenance

Provision is made for installation of security cameras around the building, and other maintenance as required.

Interest on Loans

Loan 95 was raised for the major renovations to the Admin Building in 2003. The loan matures in June 2023.

Broomehill Admin Building

Repairs & Maintenance

Provision is made for installation of security cameras around the building, and other maintenance as required.

Elections

Council elections were held in October 2019, there is no election expenses anticipated for the coming year.

Audit

Audit fees include the interim and final audits for the year, as well as auditing the various grants that Council receives during the year.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

GOVERNANCE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
MEMBERS OF COUNCIL			
Revenue			
04001 Revenue - Members Of Council			
73 Contributions	11,000	10,673.70	11,000
74 Reimbursements	5,000	4,030.95	5,000
04002 Revenue - Members of Council NO GST			
73 Contributions	0	5,000.00	0
TOTAL REVENUE - MEMBERS OF COUNCIL	16,000	19,704.65	16,000
Expense			
04101 Expense - Members Of Council			
13 Minor Equipment	(2,000)	(4,064.49)	(4,000)
14 Printing & Stationery	(500)	(356.09)	(100)
17 Professional Services	(3,000)	(500.00)	(3,000)
19 Advertising & Promotions	(1,000)	(880.35)	(2,000)
24 Legal Advice	(2,000)	(315.42)	(2,000)
26 Computer & Internet Expenses	(5,000)	(4,756.15)	(5,000)
49 Councillor Allowances	(3,500)	(3,500.00)	(3,500)
52 Refreshments & Entertainment	(18,000)	(17,997.09)	(17,000)
53 Subscriptions	(20,000)	(19,480.57)	(20,000)
54 President & Deputy Allowances	(2,500)	(2,500.00)	(2,500)
55 Members Meeting Fees	(52,000)	(52,000.00)	(52,000)
56 Donations	(5,000)	(10,181.82)	(5,000)
57 Conference Expenses	(7,000)	(7,815.00)	(10,000)
58 Travel & Accommodation	(2,500)	(2,217.35)	(4,000)
59 Other Sundry Expenses	(3,000)	(2,265.45)	(3,000)
60 Insurances	(3,700)	(3,486.25)	(3,700)
96 Administration Allocated	(299,000)	(336,546.29)	(334,500)
04103 Expense - Tambellup Admin Building			
01 Salaries & Wages	(11,500)	(12,027.57)	(11,000)
15 Repairs & Maintenance	(9,500)	(18,403.58)	(19,500)
16 Contract Services	(1,000)	(1,472.42)	(1,000)
51 Interest On Loans	(3,500)	(5,236.94)	(5,500)
59 Other Sundry Expenses	(200)	(152.72)	(100)
60 Insurances	(4,000)	(3,956.50)	(4,000)
65 Electricity & Gas	(6,000)	(5,387.28)	(6,000)
66 Water Charges	(800)	(665.82)	(800)
98 Plant Operating Costs	0	(100.00)	0
99 Public Works Overhead	(6,500)	(6,247.62)	(6,000)
04106 Expense - Broomehill Admin Building			
01 Salaries & Wages	(3,500)	(3,390.12)	(4,000)
15 Repairs & Maintenance	(9,500)	(6,431.31)	(9,500)
16 Contract Services	(1,000)	(630.98)	(1,000)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(1,500)	(1,239.48)	(1,500)
65 Electricity & Gas	(3,000)	(2,643.43)	(2,000)
66 Water Charges	0	(20.66)	0
98 Plant Operating Costs	0	(37.60)	0
99 Public Works Overhead	(2,000)	(1,758.00)	(2,000)
04102 Expense - Elections			
17 Professional Services	0	(5,345.15)	(5,500)
19 Advertising & Promotions	0	0.00	(200)
04104 Expense - Audit			
17 Professional Services	(20,000)	(20,599.00)	(20,000)
TOTAL EXPENSE - MEMBERS OF COUNCIL	(513,300)	(564,951.86)	(571,000)

ADMINISTRATION GENERAL

Revenue

Reimbursements

A 'Members Experience Rebate' is received from insurers LGIS, which is distributed on a 'claims made' basis. The CEO has entered into a Novated Lease for his vehicle, the cost of which is reimbursed through payroll.

Expense

Protective Clothing

Administration Staff are entitled to a uniform allowance of \$600 each. Uniforms are purchased from the Shire's preferred supplier (presently Workwear Group).

Staff Housing Allocation

Staff housing costs are redirected from the "Housing" program, to the program in which the staff member is employed. Costs to maintain administration staff housing are allocated to this program.

Professional Services

Includes provision for –

- The Regional Risk Co-ordinators services provided through Local Government Insurance Services.
- Preparation of a Public Health Plan, which is a requirement of the Public Health Act 2016. The Plan will be prepared collaboratively between VROC partners.

Leasing & Plant Hire

Allocation for payment of the photocopier service agreement and the Novated Lease for the CEO's vehicle, which is fully reimbursed through payroll deductions.

Computer & Internet Expenses

Provision of \$65,000 is made to include the following IT services - IT Vision annual license fee (for SynergySoft financial software); Perfect Computer Solutions - IT Support; Westnet Subscriptions; Internet provider; Web Hosting/website mtce.

Subscriptions

Provision is made for the annual subscription to the IT Vision user group and the Local Government Professionals WA annual memberships for senior staff.

Conference Expenses

\$3,000 has been set aside for the CEO and senior staff to attend various conferences throughout the year; a reduction on the previous year resulting from Covid-19 restrictions which has seen many functions and events cancelled.

Insurances

The Shire's insurances are provided through Local Government Insurance Services. Public Liability, Councillor & Officers Liability, Fidelity Guarantee and Personal Accident insurances are reported under this heading.

Administration Allocated

All costs associated with the administrative functions of the Shire are allocated into this program and then distributed, as a percentage, across the whole organisation.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

GOVERNANCE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
ADMINISTRATION GENERAL			
Revenue			
04201 Revenue - Administration General			
74 Reimbursements	25,000	8,298.18	11,000
83 Fees & Charges	0	22.73	0
89 Profit on Disposal of Assets	5,800	9,530.58	0
04202 Revenue - Administration General (No GST)			
74 Reimbursements	17,000	6,354.86	1,600
04203 Revenue - FOI Applications			
83 Reimbursements	0	0.00	0
TOTAL REVENUE - ADMINISTRATION GENERAL	47,800	24,206.35	12,600
Expense			
04301 Expense - Administration General			
01 Salaries & Wages	(713,000)	(694,524.88)	(692,000)
02 Superannuation	(91,000)	(90,297.16)	(88,700)
03 Workers Comp Insurance	(15,000)	(14,920.50)	(15,000)
04 Protective Clothing	(5,000)	(3,208.88)	(6,500)
05 Training & Education	(10,000)	(6,714.72)	(12,000)
07 Recruitment Costs And Subsidies	(1,000)	(336.00)	(1,000)
08 Fringe Benefits Tax	(10,000)	(16,232.00)	(8,000)
09 Allowances	(26,000)	(8,291.68)	0
10 Staff Housing Allocation	(33,400)	(31,329.86)	(25,900)
13 Minor Equipment	(5,000)	(5,000.00)	(5,000)
14 Printing & Stationery	(10,000)	(11,353.47)	(10,000)
15 Repairs & Maintenance	(500)	(40.91)	(500)
16 Contract Services	(10,000)	(3,325.84)	(5,000)
17 Professional Services	(40,000)	(35,875.74)	(40,000)
18 Postage & Freight	(4,000)	(4,190.86)	(4,000)
19 Advertising & Promotions	(2,000)	(1,791.45)	(1,000)
20 Leasing & Plant Hire	(45,600)	(27,562.81)	(18,000)
24 Legal Advice	(5,000)	0.00	(2,000)
26 Computer & Internet Expenses	(65,000)	(66,500.50)	(70,000)
41 Loss on Disposal of Assets	(6,800)	(7,289.10)	(6,500)
53 Subscriptions	(5,000)	(3,557.28)	(5,000)
57 Conference Expenses	(3,000)	(713.64)	(6,000)
58 Travel & Accommodation	(3,000)	(1,831.13)	(5,000)
59 Other Sundry Expenses	(3,000)	(1,974.04)	(3,000)
60 Insurances	(25,000)	(24,968.88)	(25,000)
67 Telephone Expense	(12,000)	(11,059.86)	(12,000)
98 Plant Operation Costs	0	(820.00)	0
04330 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(31,000)	(31,099.90)	(31,000)
31 Dep'n Plant & Equipment	(13,000)	(12,835.04)	(10,500)
32 Dep'n Furniture & Equipment	(3,500)	(3,529.78)	(6,500)
04302 Expense - Administration Allocation			
96 Administration Allocated	1,196,800	1,121,820.91	1,115,100
TOTAL EXPENSE - ADMINISTRATION GENERAL	0	645.00	0

AMALGAMATION

The unspent balance of funding for the Broomehill-Tambellup amalgamation is allocated to consolidating the two Town Planning Schemes, and updating Council Chamber/office furniture which is within the scope of the funding agreement.

OTHER GOVERNANCE

Revenue

Broomehill Archive Repository

Contributions are shown from the Shires of Cranbrook, Kojonup and Plantagenet towards the operating costs of the Repository.

Expense

VROC/Regional Collaboration

Provision is made for Councils ongoing participation in the Southern Link VROC, as well as wider regional projects as they may arise.

Strategic Resource Plan

Provision is made for review of the Strategic Resource Plan to ensure alignment with the Community Plan and Corporate Business Plan.

Broomehill Archive Repository

The Councils of the Southern Link VROC entered into a Memorandum of Understanding for the Broomehill Archive Repository. It was agreed that all Councils would contribute to the operating costs of the Repository, based on the percentage of area each was allocated for storage of their records, those being - Broomehill-Tambellup 20%, Cranbrook 20%, Kojonup 25%, Plantagenet 35%

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

GOVERNANCE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
AMALGAMATION			
Expense			
04105 Expense - Amalgamation			
16 Contract Services	(41,500)	0.00	0
17 Professional Services	(10,000)	0.00	(51,500)
TOTAL EXPENSE - AMALGAMATION	(51,500)	0.00	(51,500)
OTHER GOVERNANCE			
Revenue			
04119 Revenue - Broomehill Archive Repository			
73 Contributions	4,000	4,199.25	3,500
04120 Revenue - VROC / Regional Collaboration			
73 Contributions	0	0.00	5,000
TOTAL REVENUE - OTHER GOVERNANCE	4,000	4,199.25	8,500
Expense			
04125 Expense - VROC / Regional Collaboration			
16 Contract Services	(5,000)	0.00	(10,000)
04126 Expense - Strategic Resource Plan			
16 Contract Services	(5,000)	0.00	(5,000)
04132 Expense - Broomehill Archive Repository			
01 Salaries & Wages	(200)	(214.35)	(100)
15 Repairs & Maintenance	(1,000)	(31.95)	(1,000)
16 Contract Services	(500)	(1,080.42)	(500)
60 Insurances	(2,000)	(1,859.22)	(1,800)
65 Electricity & Gas	(3,000)	(2,642.87)	(1,800)
99 Public Works Overheads	(100)	(107.18)	0
TOTAL EXPENSE - OTHER GOVERNANCE	(16,800)	(5,935.99)	(20,200)
REVENUE - GOVERNANCE	67,800	48,110.25	37,100
EXPENSE - GOVERNANCE	(581,600)	(570,242.85)	(642,700)

FIRE PREVENTION

Revenue

ESL Grant

The Shire's allocation from the Department of Fire and Emergency Services 'Local Government Grants Scheme', also known as the ESL Grant, is \$41,600 in 20/21. This funding assists in providing equipment to the fire brigades, as well as insurance coverage for these volunteers.

DFES approved funding of \$400,000 in 19/20 for construction of a new Fire Shed in Broomehill, the unclaimed balance of \$143,000 is carried forward as construction of the fire shed is expected to be complete in September, when the final payment will be received.

ESL Collected

DFES have advised that the minimum ESL charge (which applies to all properties in the Shire of Broomehill-Tambellup) will remain at \$84 for 20/21. The ESL raised is paid to DFES in quarterly instalments over the year.

ESL Administration Fee

Council receives an annual payment of \$4,000 to assist with administering the collection of the ESL on behalf of DFES.

Expense

ESL Grant

Clothing & Accessories

Protective clothing, accessories and equipment will be purchased for brigade members utilising the ESL Grant for an estimated \$8,000.

Maintenance Equipment

Provision is made to purchase minor eligible items of equipment, at the request of the Fire Advisory Committee and individual Fire Brigades, and for repairs to existing equipment as required.

ESL Remitted

The total amount of ESL levied is remitted to DFES in quarterly instalments, in accordance with the provisions of the Option B Agreement which Council entered into with DFES.

Fire Prevention Other

Insurance

Provision is made of \$20,000 for insurance coverage for Bushfire Volunteers and their vehicles/equipment when attending fires. The premium is provided through Local Government Insurance Services.

Community Emergency Services Manager

Council participates in an initiative to engage a Community Emergency Services Manager in conjunction with DFES and the Shires of Katanning and Woodanilling. This position is funded 60:40 between DFES and Shires, and individual Shires contributions are split 15:15:10 Katanning: Broomehill-Tambellup: Woodanilling.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

LAW, ORDER & PUBLIC SAFETY	Budget 2020/21	Actual YTD	Amended Budget 2019/20
FIRE PREVENTION			
Revenue			
05001 Revenue - ESL Grant			
71 Grants - Operating	41,600	43,790.00	41,600
72 Grants - Non Operating	143,000	180,470.98	400,000
05020 Revenue - ESL Collected			
79 Other Sundry Income	67,000	65,190.00	67,000
05021 Revenue - Other Fire Prevention			
71 Grants - Operating	0	4,113.64	4,000
73 Contributions	25,000	20,289.55	18,000
74 Reimbursements	500	0.00	1,500
83 Fees & Charges	100	81.83	100
05022 Revenue - ESL Administration Fees			
79 Other Sundry Income	4,000	4,000.00	4,000
05024 Revenue - ESL Penalty Interest			
86 Penalty Interest	1,000	1,385.13	900
05025 Revenue - Interest on Deferred ESL			
86 Penalty Interest	0	0.00	100
05026 Revenue - Other Fire Prevention (No GST)			
82 Fines & Penalties	3,500	3,131.40	4,300
TOTAL REVENUE - FIRE PREVENTION	285,700	322,452.53	541,500
Expense			
05103 Expense - ESL Grant Clothing & Accessories			
13 Minor Equipment	(8,000)	(5,509.90)	(8,000)
05105 Expense - ESL Grant Maintenance Equipment			
13 Minor Equipment	(11,300)	(11,131.50)	(11,300)
15 Repairs & Maintenance	0	0.00	0
05120 Expense - ESL Remitted			
59 Other Sundry Expenses	(67,000)	(67,284.00)	(67,000)
05121 Expense - Fire Prevention Other			
01 Salaries & Wages	(5,500)	(7,521.84)	(5,500)
14 Printing & Stationery	(1,500)	(173.95)	(1,500)
16 Contract Services	(1,500)	(315.01)	(1,500)
18 Postage & Freight	(100)	0.00	(100)
19 Advertising & Promotions	(200)	(150.00)	(200)
59 Other Sundry Expenses	(1,000)	(499.01)	(1,000)
60 Insurances	(20,000)	(17,900.00)	(22,300)
67 Telephone Expense	(6,000)	(6,063.35)	(4,000)
96 Administration Allocated	(18,000)	(16,827.34)	(16,700)
98 Plant Operating Costs	(3,000)	(2,070.00)	(4,000)
99 Public Works Overhead	(5,500)	(7,381.84)	(5,500)
05122 Expense - Fire Shed			
15 Repairs & Maintenance	(500)	(178.18)	(500)
59 Other Sundry Expenses	(100)	0.00	(100)
60 Insurances	(500)	(433.80)	(500)
05123 Expense - Community Emergency Services Manager			
16 Contract Services	(20,000)	(18,878.93)	(20,000)
05124 Expense - Jam Creek Road Communications Tower			
01 Salaries & Wages	(200)	(168.56)	(200)
15 Repairs & Maintenance	(500)	0.00	(500)
60 Insurances	(300)	(208.90)	(300)
98 Plant Operating Costs	(100)	(60.00)	(100)
99 Public Works Overhead	(200)	(168.56)	(200)

ANIMAL CONTROL

Revenue

Animal Control

Reimbursements

Revenue from outsourcing the ranger for short periods to cover staff absences in neighbouring Shires.

Dog Control

Fees & Charges

Dog registration fees are determined by the Dog Act 1976 and fall due on the 31st October each year. An estimated \$2,500 in dog registration fees will be received.

Cat Control

Fees & Charges

The Cat Act 2011 came into effect in November 2012, and fees for registration of cats are determined under this Act. An estimated \$500 in registration fees is anticipated.

Expense

Ranger Services

A part-time employee has been engaged to provide Ranger Services, and with the required training will perform these services to the same standard as the previous Contractor. Additional flexibility is gained through having a ranger on staff, from town patrols on differing days each week, availability for callouts during the week and after hours and assistance with other ranger activities not related to animal control (fire break inspections and follow up).

OTHER LAW, ORDER & PUBLIC SAFETY

Expense

VESU/Ambulance Callouts

A contingent amount is provided if Shire staff, who are members of the Volunteer Emergency Services Unit or St John Ambulance, are called upon to assist at a callout during business hours. Council Policy 2.9 "Emergency Services Leave" allows staff who actively participate in emergency service organisations within the Community access to additional leave to attend to callouts.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

LAW, ORDER & PUBLIC SAFETY	Budget 2020/21	Actual YTD	Amended Budget 2019/20
<i>FIRE PREVENTION continued</i>			
05125 Expense - Fairfield Communications Tower			
01 Salaries & Wages	(200)	(104.82)	(200)
15 Repairs & Maintenance	(500)	0.00	(500)
65 Electricity & Gas	(700)	(850.19)	(700)
60 Insurances	(200)	(188.88)	(200)
98 Plant Operating Costs	(100)	(20.00)	(100)
99 Public Works Overhead	(200)	(104.82)	(200)
05130 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(4,400)	(4,794.90)	(4,800)
31 Dep'n Plant & Equipment	(28,400)	(26,339.84)	(28,400)
TOTAL EXPENSE - FIRE PREVENTION	(205,700)	(195,328.12)	(206,100)
ANIMAL CONTROL			
Revenue			
05201 Revenue - Animal Control (No Gst)			
74 Reimbursements	5,000	2,397.50	0
05202 Revenue - Dog Control (No Gst)			
82 Fines & Penalties	200	80.00	200
83 Fees & Charges	2,500	2,217.55	3,500
05203 Revenue - Cat Control (No Gst)			
83 Fees & Charges	500	50.00	500
TOTAL REVENUE - ANIMAL CONTROL	8,200	4,745.05	4,200
Expense			
05301 Expense - Animal Control			
01 Salaries & Wages	(30,000)	(33,217.11)	(30,000)
05 Training & Education	(3,000)	(5,425.82)	(5,500)
13 Minor Equipment	(1,000)	(1,123.11)	(1,000)
19 Advertising & Promotions	(200)	0.00	(200)
96 Administration Allocated	(35,900)	(16,827.34)	(16,700)
98 Plant Operating Costs	(5,000)	(2,470.00)	(5,000)
99 Public Works Overhead	(15,000)	(32,997.11)	(15,000)
05320 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(200)	(202.42)	(200)
31 Dep'n Plant & Equipment	(400)	(279.97)	(400)
TOTAL EXPENSE - ANIMAL CONTROL	(90,700)	(92,542.88)	(74,000)
OTHER LAW, ORDER & PUBLIC SAFETY			
Expense			
05452 Expense - VFES/Ambulance Callouts			
01 Salaries & Wages	(500)	0.00	(500)
99 Public Works Overhead	(500)	0.00	(500)
AL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY	(1,000)	0.00	(1,000)
REVENUE - LAW, ORDER & PUBLIC SAFETY	293,900	327,197.58	545,700
EXPENSE - LAW, ORDER & PUBLIC SAFETY	(297,400)	(287,871.00)	(281,100)

MATERNAL & INFANT HEALTH

Revenue

Rent

The Gnowangerup Family Support Association utilise the Infant Health Clinic in Tambellup every Friday for Daycare, and pay \$600 annually to utilise the building.

Expense

Infant Health Clinic

Repairs & Maintenance

- Internal painting;
- General property maintenance as required.

HEALTH INSPECTION

Revenue

Fees and Charges

Revenue is raised for applications and inspections of septic tank units, which are usually submitted with a building application. These charges are determined by the Health Act and associated Regulations.

Expense

Contract Services

Environmental Health Services are currently provided by neighbouring Shires.

Provision is also made for food sampling from local businesses, which is undertaken by the EHO and submitted to the Local Health Authorities Analytical Committee for analysis.

Legal Advice

Provision should the EHO require legal opinion for any matters they are required to deal with.

PREVENTATIVE SERVICES – PEST CONTROL

Provision is made under this heading for mosquito fogging as required in the townsites.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

HEALTH	Budget 2020/21	Actual YTD	Amended Budget 2019/20
MATERNAL & INFANT HEALTH			
Revenue			
07001 Revenue - Maternal & Infant Health			
80 Rent	600	0.00	600
TOTAL REVENUE - MATERNAL & INFANT HEALTH	600	0.00	600
Expense			
07101 Expense - Health (Infant Health Clinic)			
01 Salaries & Wages	(500)	(341.84)	(1,000)
15 Repairs & Maintenance	(8,000)	(421.68)	(5,000)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(500)	(478.70)	(500)
65 Electricity & Gas	(1,200)	(1,223.92)	(900)
66 Water Charges	(800)	(893.62)	(800)
67 Telephone Expense	(500)	(490.38)	(500)
96 Administration Allocated	(1,200)	(1,121.79)	(1,100)
98 Plant Operation Costs	(100)	(60.00)	(100)
99 Public Works Overhead	(500)	(229.49)	(1,000)
07110 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(2,000)	(1,999.96)	(2,000)
31 Dep'n Plant & Equipment	(500)	(489.93)	(700)
TOTAL EXPENSE - MATERNAL & INFANT HEALTH	(15,900)	(8,169.29)	(13,700)
HEALTH INSPECTION			
Revenue			
07120 Revenue - Health Inspection			
83 Fees & Charges	800	858.16	200
07121 Revenue - Health Inspection (No Gst)			
82 Fines & Penalties	500	378.05	500
83 Fees & Charges	1,000	1,180.00	500
TOTAL REVENUE - HEALTH INSPECTION	2,300	2,416.21	1,200
Expense			
07130 Expense - Health Inspection			
16 Contract Services	(10,000)	(6,824.17)	(10,000)
24 Legal Advice	(2,000)	0.00	(2,000)
96 Administration Allocated	(12,000)	(11,218.21)	(11,200)
TOTAL EXPENSE - HEALTH INSPECTION	(24,000)	(18,042.38)	(23,200)
PREVENTATIVE SERVICES - PEST CONTROL			
Expense			
07301 Expense - Pest Control			
01 Salaries & Wages	(3,000)	(559.41)	(3,000)
15 Repairs & Maintenance	(5,000)	(5,040.00)	(5,000)
96 Administration Allocated	(1,200)	(1,121.79)	(1,100)
98 Plant Operating Costs	(1,000)	(50.00)	(1,000)
99 Public Works Overhead	(3,000)	(538.97)	(3,000)
EXPENSE - PREVENTATIVE SERVICES PEST CONTROL	(13,200)	(7,310.17)	(13,100)
REVENUE - HEALTH	2,900	2,416.21	1,800
EXPENSE - HEALTH	(53,100)	(33,521.84)	(50,000)

OTHER EDUCATION

Revenue

Reimbursements

Reimbursement from the Nurse Turner/Snowy Wilson Award investment for the annual awards presented at the Tambellup Primary School end of year concert.

A Smart Start Program

The Shire is the banker for the 'A Smart Start Great Southern' Committee and hold grant funding on their behalf. These funds are utilised to employ local co-ordinators whose wages/super are processed through the Shires payroll system.

Expense

Education

Donations

Council contributes to the "A Smart Start" program annually, which is an education program to assist parents in preparing their children for schooling and is aimed at parents of children aged 0-4 years. Resources are provided to families in both the Broomehill and Tambellup communities.

Broomehill Primary School

Donations

In previous years Council has allocated \$1,000 to assist the Broomehill Primary School with costs associated with transporting the children to the Katanning Aquatic Centre for swimming lessons, and a \$50 book prize for the end of year concert.

Tambellup Primary School

Donations

An amount of \$1,000 is provided for assistance to the Tambellup Primary School, if requested.

Other Sundry Expenses

Provision is made for the payment of the Nurse Turner/Snowy Wilson Awards at the end of year concert. This amount is fully reimbursed on maturity of the investment.

A Smart Start Program (GSDC funded)

The Shire of Broomehill-Tambellup is acting as the banker, on behalf of the GSDC, of the funding for the A Smart Start Program. The co-ordinators and project officers are employed by the Shire and these costs are recouped from the grant funding held.

WELFARE

Revenue

Other Welfare

Drought Communities Program funding of \$80,000 has been allocated towards developing the Railway Station building in Tambellup into a Youth Centre, which will provide an office space for the Youth Worker trainee as well as space for activities and programs to be delivered. Expenditure of this funding is shown in the capital section.

Expense

Youth Services

Funding was received in 19/20 to engage a Youth Worker trainee.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

EDUCATION & WELFARE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
OTHER EDUCATION			
Revenue			
08001 Revenue - Education			
74 Reimbursements	300	0.00	300
08002 Revenue - A Smart Start Program			
74 Reimbursements	38,500	44,876.96	60,000
TOTAL REVENUE - OTHER EDUCATION	38,800	44,876.96	60,300
Expense			
08101 Expense - Education			
56 Donations	(4,300)	(4,300.00)	(4,300)
08102 Expense - Broomehill Primary School			
01 Salaries & Wages	0	(112.54)	0
56 Donations	(1,000)	0.00	(1,000)
98 Plant Operation Costs	0	(20.00)	0
99 Public Works Overheads	0	(112.54)	0
08103 Expense - Tambellup Primary School			
01 Salaries & Wages	0	(112.54)	0
56 Donations	(1,000)	0.00	(1,000)
59 Other Sundry Expenses	(300)	(454.54)	(300)
98 Plant Operation Costs	0	(40.00)	0
99 Public Works Overheads	0	(112.54)	0
08104 Expense - A Smart Start Program (GSDC Funded)			
01 Salaries & Wages	(35,000)	(38,148.48)	(53,000)
02 Superannuation	(3,500)	(3,271.04)	(5,000)
58 Travel & Accommodation	0	0.00	(2,000)
TOTAL EXPENSE - OTHER EDUCATION	(45,100)	(46,684.22)	(66,600)
OTHER WELFARE			
Revenue			
08201 Revenue - Other Welfare			
71 Grants - Operating	0	24,576.00	27,000
72 Grants - Non Operating	80,000	0.00	0
73 Contributions	0	10,000.00	10,000
TOTAL REVENUE - OTHER WELFARE	80,000	34,576.00	37,000
Expense			
08301 Expense - Other Welfare			
16 Contract Services	0	0.00	(5,000)
08303 Expense - Youth Services			
16 Contract Services	(50,000)	0.00	(39,500)
TOTAL EXPENSE - OTHER WELFARE	(50,000)	0.00	(44,500)
REVENUE - EDUCATION & WELFARE	118,800	79,452.96	97,300
EXPENSE - EDUCATION & WELFARE	(95,100)	(46,684.22)	(111,100)

STAFF HOUSING

Revenue

Staff Housing

Grants – Non Operating

Carry over the balance of funding from the 'Building Better Regions Fund' for construction of housing in the Great Southern Housing Initiative. The expenditure for these projects is shown in the capital section.

Expense

Please also refer to the Building Maintenance schedule for additional information in relation to the maintenance of staff housing.

20 Henry Street

- General property maintenance as required.
- This property is currently listed for sale, some costs will be incurred once the property is sold.

27 East Terrace

- General property maintenance as required.
- This property is currently listed for sale, some costs will be incurred once the property is sold.

18 Henry Street

- General property maintenance as required.

63 Taylor Street

- General property maintenance as required.

17 Taylor Street

- General property maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

HOUSING	Budget 2020/21	Actual YTD	Amended Budget 2019/20
STAFF HOUSING			
Revenue			
09001 Revenue - Staff Housing			
72 Grants - Non Operating	40,000	710,650.00	750,000
89 Profit on Disposal of Assets	331,000	127,798.76	554,600
TOTAL REVENUE - OTHER HOUSING	371,000	838,460.32	1,304,600
Expense			
09101 Expense - Housing 20 Henry St, Tambellup			
01 Salaries & Wages	(500)	0.00	(500)
15 Repairs & Maintenance	(5,000)	(954.41)	(5,000)
16 Contract Services	(1,000)	(438.12)	(1,000)
30 Dep'n Land & Buildings	(2,300)	(2,199.92)	(2,300)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(1,000)	(871.18)	(1,000)
66 Water Charges	(2,200)	(2,018.55)	(2,200)
98 Plant Operation Costs	(100)	0.00	(100)
99 Public Works Overheads	(500)	0.00	(500)
09104 Expense - Housing 27 East Tce, Tambellup			
01 Salaries & Wages	(500)	0.00	(500)
15 Repairs & Maintenance	(5,000)	(326.35)	(5,000)
16 Contract Services	(1,000)	(438.12)	(1,000)
30 Dep'n Land & Buildings	(1,500)	(1,399.93)	(1,500)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(800)	(710.22)	(800)
66 Water Charges	(1,800)	(1,938.96)	(1,800)
98 Plant Operation Costs	(100)	0.00	(100)
99 Public Works Overheads	(500)	0.00	(500)
09106 Expense - Housing 18 Henry Street, Tambellup			
01 Salaries & Wages	(500)	(195.28)	(500)
15 Repairs & Maintenance	(5,000)	(301.44)	(10,000)
16 Contract Services	0	(779.48)	0
30 Dep'n Land & Buildings	(2,400)	(2,399.95)	(2,400)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(1,300)	(1,269.09)	(1,300)
65 Electricity & Gas	0	(36.99)	0
66 Water Charges	(1,800)	(1,788.47)	(1,800)
98 Plant Operation Costs	(100)	0.00	(100)
99 Public Works Overheads	(500)	(97.65)	(500)
09107 Expense - Housing 63 Taylor Street, Tambellup			
01 Salaries & Wages	(500)	0.00	(500)
15 Repairs & Maintenance	(5,000)	(191.15)	(5,000)
16 Contract Services	0	(438.12)	0
30 Dep'n Land & Buildings	(2,800)	(2,799.91)	(2,800)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(1,300)	(1,079.60)	(1,300)
66 Water Charges	(3,000)	(8,684.23)	(3,000)
98 Plant Operation Costs	(100)	0.00	(100)
99 Public Works Overheads	(500)	0.00	(500)
09108 Expense - Housing 17 Taylor Street, Tambellup			
01 Salaries & Wages	0	(82.99)	0
15 Repairs & Maintenance	(5,000)	(63.15)	0
30 Dep'n Land & Buildings	(5,000)	0.00	0
59 Other Sundry Expenses	(100)	0.00	0
60 Insurances	(2,500)	0.00	0
65 Electricity & Gas	(1,000)	(972.60)	0
66 Water Charges	(3,500)	(1,604.74)	0
99 Public Works Overheads	0	(41.50)	0

STAFF HOUSING

Please also refer to the Building Maintenance schedule for additional information in relation to the maintenance of the Shire's properties.

21 Lathom Street

- General property maintenance as required.

5 Leven Street

- General property maintenance as required.

18 Ivy Street

- Installation of reticulation in the front yard;
- General property maintenance as required.

11 Lavarock Street

- General property maintenance as required.
- This property is currently listed for sale, some costs will be incurred once the property is sold.

1 Janus Street

This property was sold in May 2020, no further expenditure will be incurred.

Allocation of Housing Costs

Expenditure in relation to staff housing is reallocated into the program in which they work (ie Administration, Parks and Gardens or Transport).

OTHER HOUSING

Revenue

Sandalwood Villas

Rent

Provision is made for rental income from all six units. The rental charges for Sandalwood Villas are currently \$160 per week for a single and \$180 per week for a couple. An additional \$10 charge is applied if tenants wish to have a small pet.

Lavieville Lodge

Rent

Provision is made for rental income from the four units in George Street. The rental charge for these units is currently \$80 per week. The option of having a small pet is not available at these units.

Reimbursements

Electricity charges are recouped from the four tenants, estimated to be \$3,500 for the year.

Other Housing

Reimbursements

The Shire has engaged a Project Manager on behalf of the Shires involved in the Great Southern Housing Initiative, and will recoup project administration expenses incurred from each of the local governments.

Rents

Rental income from 15 Parnell Street, 1/22 Taylor Street and 2/22 Taylor Street; which have all been leased to Government Regional Officers Housing (GROH) for police and teachers.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

HOUSING	Budget 2020/21	Actual YTD	Amended Budget 2019/20
STAFF HOUSING			
Expense			
09109 Expense - Housing 21 Lathom St, Broomehill			
15 Repairs & Maintenance	(5,000)	0.00	0
30 Dep'n Land & Buildings	(6,200)	0.00	0
59 Other Sundry Expenses	(100)	0.00	0
60 Insurances	(2,500)	0.00	0
65 Electricity & Gas	(500)	0.00	0
66 Water Charges	(2,000)	(10.97)	0
09110 Expense - Housing 5 Leven St, Broomehill			
15 Repairs & Maintenance	(5,000)	0.00	0
30 Dep'n Land & Buildings	(6,200)	0.00	0
59 Other Sundry Expenses	(100)	0.00	0
60 Insurances	(2,500)	0.00	0
65 Electricity & Gas	(500)	0.00	0
66 Water Charges	(2,000)	(14.62)	0
09120 Expense - Housing 18 Ivy Street, Broomehill			
15 Repairs & Maintenance	(8,000)	(206.35)	(10,000)
16 Contract Services	0	(438.12)	0
30 Dep'n Land & Buildings	(1,800)	(1,799.93)	(1,800)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(700)	(587.16)	(700)
66 Water Charges	(1,000)	(470.93)	(1,000)
09121 Expense - Housing 11 Lavarock Street, Broomehill			
15 Repairs & Maintenance	(5,000)	(326.35)	(5,000)
16 Contract Services	(1,000)	(438.12)	(1,000)
30 Dep'n Land & Buildings	(2,200)	(2,199.92)	(2,200)
59 Other Sundry Expenses	(100)	(84.00)	(100)
60 Insurances	(800)	(672.34)	(800)
66 Water Charges	(1,800)	(1,844.68)	(1,800)
09122 Expense - Housing 1 Janus Street, Broomehill			
01 Salaries & Wages	0	0.00	(500)
15 Repairs & Maintenance	0	(1,416.35)	(5,000)
16 Contract Services	0	(11,450.69)	(1,000)
30 Dep'n Land & Buildings	0	(1,998.86)	(2,400)
59 Other Sundry Expenses	0	(84.00)	(100)
60 Insurances	0	(928.02)	(1,000)
65 Electricity & Gas	0	(57.51)	0
66 Water Charges	0	(2,117.42)	(2,000)
98 Plant Operation Costs	0	0.00	(100)
99 Public Works Overheads	0	0.00	(500)
09300 Expense - Allocation Of Housing Costs			
10 Staff Housing Allocation	121,200	58,897.87	91,100
TOTAL EXPENSE - STAFF HOUSING	0	(2,790.57)	0
OTHER HOUSING			
Revenue			
09002 Revenue - Sandalwood Villas			
80 Rents	55,000	53,260.00	52,000
09003 Revenue - Lavieville Lodge			
80 Rents	13,000	8,160.00	13,000
74 Reimbursements	3,500	1,660.02	3,500
09004 Revenue - Other Housing			
72 Grants - Non Operating	0	1,595,651.87	1,673,500
74 Reimbursements	10,000	47,425.37	40,000
80 Rents	99,000	10,882.85	23,000
TOTAL REVENUE - OTHER HOUSING	180,500	1,717,040.11	1,805,000

Expense

Sandalwood Villas

Provision is made for routine operations and maintenance expenditure for the 6 units.

Lavieville Lodge

Provision is made for routine operations and maintenance expenditure for the 4 units.

GSHI Project Administration

The Shire has engaged Project Directors Australia on behalf of the Shires involved in the Great Southern Housing Initiative, and will recoup project administration expenses incurred from each of the local governments.

Lot 384 Parnell Street

This property is leased to GROH.

Provision is made for minor maintenance if required, and interest incurred on Loan 100.

1/22 Taylor Street

This property is leased to GROH.

Provision is made for minor maintenance if required, and interest incurred on Loan 100.

2/22 Taylor Street

This property is leased to GROH.

Provision is made for minor maintenance if required, and interest incurred on Loan 100.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

HOUSING	Budget 2020/21	Actual YTD	Amended Budget 2019/20
OTHER HOUSING			
Expense			
09125 Expense - Sandalwood Villas			
01 Salaries & Wages	(3,500)	(1,537.20)	(3,500)
15 Repairs & Maintenance	(7,000)	(1,170.67)	(7,000)
16 Contract Services	(3,500)	(3,939.90)	(3,500)
30 Dep'n Land & Buildings	(23,000)	(22,499.91)	(23,000)
60 Insurances	(4,300)	(2,255.24)	(4,300)
65 Electricity & Gas	(1,900)	(835.95)	(1,900)
66 Water Charges	(12,000)	(13,274.71)	(8,500)
98 Plant Operating Costs	(1,000)	(150.00)	(1,000)
99 Public Works Overhead	(3,500)	(1,187.02)	(3,500)
09126 Expense - Lavieville Lodge			
15 Repairs & Maintenance	(5,000)	(1,321.99)	(5,000)
16 Contract Services	(7,000)	(3,731.31)	(7,000)
30 Dep'n Land & Buildings	(7,500)	(7,999.96)	(7,500)
60 Insurances	(2,000)	(879.72)	(2,000)
65 Electricity & Gas	(4,000)	(2,460.09)	(4,000)
66 Water Charges	(6,500)	(9,182.62)	(6,500)
09127 Expense - GSHI Project Administration			
16 Contract Services	(10,000)	(50,835.03)	(40,000)
09128 Expense - GROH Housing Lot 384 Parnell St, Tambellup			
01 Salaries & Wages	0	(298.78)	0
15 Repairs & Maintenance	(5,000)	0.00	0
30 Dep'n Land & Buildings	(12,500)	0.00	0
51 Interest on Loans	(6,500)	(3,560.51)	(3,400)
59 Other Sundry Expenses	(2,500)	0.00	0
60 Insurances	(2,500)	0.00	0
65 Electricity & Gas	(500)	(183.01)	0
66 Water Charges	(5,000)	(8,341.56)	0
99 Public Works Overhead	0	(149.40)	0
09129 Expense - GROH Housing Lot 1/22 Taylor St, Tambellup			
15 Repairs & Maintenance	(5,000)	(223.73)	0
30 Dep'n Land & Buildings	(10,000)	0.00	0
51 Interest on Loans	(5,600)	(3,031.16)	(2,900)
59 Other Sundry Expenses	(100)	0.00	0
60 Insurances	(2,000)	0.00	0
65 Electricity & Gas	(500)	(189.41)	0
66 Water Charges	(2,500)	(1,381.44)	0
09131 Expense - GROH Housing Lot 2/22 Taylor St, Tambellup			
15 Repairs & Maintenance	(5,000)	(223.72)	0
30 Dep'n Land & Buildings	(10,000)	0.00	0
51 Interest on Loans	(5,600)	(3,031.16)	(2,900)
59 Other Sundry Expenses	(100)	0.00	0
60 Insurances	(2,500)	0.00	0
65 Electricity & Gas	(500)	(184.22)	0
66 Water Charges	(2,500)	(1,272.73)	0
TOTAL EXPENSE - OTHER HOUSING	(188,100)	(145,332.15)	(137,400)
REVENUE - HOUSING	551,500	2,555,500.43	3,109,600
EXPENSE - HOUSING	(188,100)	(148,122.72)	(137,400)

REFUSE COLLECTION

Revenue

Household Refuse

Rubbish Collection Charges

Rubbish collection charges are levied annually with the rates. It is anticipated that \$53,000 will be raised from Residential refuse charges.

The current charges are:-	Residential Refuse	- including recycling	\$235.00
		- additional bin	\$135.00
		- additional recycling bin	\$100.00

Commercial Refuse

Rubbish Collection Charges

Rubbish collection charges for commercial properties are levied annually with the rates. It is anticipated that \$8,500 will be raised from Commercial refuse charges.

The current charges are:-	Commercial Refuse	- including recycling	\$255.00
		- additional bin	\$155.00
		- additional recycling bin	\$100.00

Tip Site Charges

Fees & Charges

Provision is made for the sale of tip passes for the Transfer Stations, based on the amount sold during the previous year.

Other Refuse Collection

Fees & Charges

Provision is made for the sale of 240 litre wheelie bins.

Expense

Household Refuse

Contract Services

Warren Blackwood Waste undertake the weekly collection of the green household rubbish bins and the fortnightly collection of the yellow recycling bins. The waste is disposed of in the Broomehill and Tambellup tips, and the recycling is taken to Kojonup's facility. The collection costs shown are in accordance with the contract.

Other Refuse Collection

Provision for general rubbish collection by Shire staff around the townsites.

Transfer Stations Broomehill & Tambellup

Repairs & Maintenance

Building maintenance as required at the attendants hut.

Contract Services

Council has engaged Warren Blackwood Waste to manage the Waste Transfer Stations and provide an employee to man the sites. The estimate shown provides for:-

- An attendant to man the site (including associated employment costs and a vehicle);
- Supply and hire of bulk recycle bin with loading ramp, emptied on request;
- supply and hire of bulk waste bin, emptied monthly when doing landfill compaction;
- Landfill compaction and cover, once per month.

SHIRE OF BROOMEHILL-TAMBELLUP
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COMMUNITY AMENITIES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
REFUSE COLLECTION			
Revenue			
10001 Revenue - Household Refuse			
77 Rubbish Collection Charges	53,000	52,745.00	53,000
10002 Revenue - Commercial Refuse			
77 Rubbish Collection Charges	8,500	8,425.00	8,500
10003 Revenue - Tip Site Charges			
83 Fees & Charges	1,000	717.86	1,000
10005 Revenue - Other Refuse Collection			
83 Fees & Charges	1,000	231.82	1,000
TOTAL REVENUE - REFUSE COLLECTION	63,500	62,119.68	63,500
Expense			
10076 Expense - Household Refuse			
01 Salaries & Wages	0	(441.74)	0
16 Contract Services	(55,000)	(49,778.18)	(55,000)
96 Administration Allocated	(18,000)	(16,827.34)	(16,700)
98 Plant Operating Costs	0	(162.00)	0
99 Public Works Overhead	0	(363.63)	0
10078 Expense - Tambellup Tip			
01 Salaries & Wages	(2,000)	(1,914.20)	(1,000)
15 Repairs & Maintenance	0	(203.04)	0
16 Contract Services	(1,000)	(2,501.89)	(1,000)
98 Plant Operating Costs	(2,000)	(1,383.00)	(500)
99 Public Works Overhead	(2,000)	(1,675.18)	(1,000)
10079 Expense - Other Refuse Collection			
01 Salaries & Wages	(8,000)	(7,126.37)	(8,000)
16 Contract Services	(6,000)	(7,805.21)	(6,000)
98 Plant Operating Costs	(5,000)	(3,570.00)	(2,000)
99 Public Works Overhead	(7,000)	(6,625.72)	(7,000)
10080 Expense - Broomehill Tip			
01 Salaries & Wages	(1,000)	(574.68)	(1,000)
15 Repairs & Maintenance	0	(211.04)	0
16 Contract Services	(1,000)	(2,501.89)	(1,000)
17 Professional Services	0	0.00	0
98 Plant Operating Costs	(500)	(270.00)	(500)
99 Public Works Overhead	(1,000)	(574.68)	(1,000)
10081 Expense - Transfer Station Tambellup			
15 Repairs & Maintenance	(2,000)	(684.00)	(2,000)
16 Contract Services	(70,000)	(81,131.19)	(70,000)
60 Insurances	(100)	(58.56)	(100)
10082 Expense - Transfer Station Broomehill			
15 Repairs & Maintenance	(2,000)	0.00	(2,000)
16 Contract Services	(70,000)	(73,966.23)	(70,000)
60 Insurances	(100)	(58.56)	(100)
10090 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(1,800)	(1,749.86)	(1,800)
33 Dep'n Infrastructure	(2,300)	(1,978.04)	(2,300)
TOTAL EXPENSE - REFUSE COLLECTION	(257,800)	(264,136.23)	(250,000)

PROTECTION OF THE ENVIRONMENT

Revenue

Drummuster

Reimbursements

The Shire collects on behalf of the Tambellup P&C the proceeds from the Drummuster collections. The payment of this revenue is shown against expense – Contract Services. The Shire is also reimbursed for any expenses incurred in the administration of the Drummuster program – ie collection costs, training, postage, flyers etc.

Expense

Drummuster

Contract Services

Proceeds from the Drummuster collection are forwarded to the Tambellup P&C, who manage the collection and man the depot on the day as a fundraiser. The Shire pays the collection costs for the drums from the Depot, which is reimbursed by Drummuster.

TOWN PLANNING & DEVELOPMENT

Revenue

Fees & Charges

Provision is made for \$8,000 in revenue from the payment of Planning Application Fees.

Expense

Professional Services

When required, external Planners provide advice on planning issues. Provision is made for \$5,000 for their services.

OTHER COMMUNITY AMENITIES

Revenue

Fees & Charges

The revenue shown is an estimate of Cemetery Fees for the Broomehill, Pindellup and Tambellup cemeteries.

Expense

Broomehill, Tambellup and Pindellup Cemeteries

Provision is made for the general maintenance and upkeep of the cemeteries, and digging graves as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

COMMUNITY AMENITIES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
PROTECTION OF THE ENVIRONMENT			
Revenue			
10153 Revenue - Protection Of The Environment			
74 Reimbursements	2,500	2,304.55	2,500
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT	2,500	2,304.55	2,500
Expense			
10228 Expense - Drummuster			
16 Contract Services	(2,500)	(735.68)	(2,500)
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT	(2,500)	(735.68)	(2,500)
TOWN PLANNING & DEVELOPMENT			
Revenue			
10301 Revenue - Town Planning			
83 Fees & Charges	8,000	3,160.40	15,000
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT	8,000	3,160.40	15,000
Expense			
10376 Expense - Town Planning			
17 Professional Services	(5,000)	(6,025.00)	(5,000)
19 Advertising & Promotions	(500)	(246.00)	(500)
96 Administration Allocated	(71,800)	(70,113.83)	(69,700)
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT	(77,300)	(76,384.83)	(75,200)
OTHER COMMUNITY AMENITIES			
Revenue			
10451 Revenue - Other Community Amenities			
73 Contributions	3,400	0.00	0
83 Fees & Charges	8,000	9,705.84	7,500
TOTAL REVENUE - OTHER COMMUNITY AMENITIES	11,400	9,705.84	7,500
Expense			
10526 Expense - Tambellup Cemetery			
01 Salaries & Wages	(5,000)	(3,324.27)	(5,000)
15 Repairs & Maintenance	(1,000)	(60.00)	(2,000)
16 Contract Services	(2,000)	(3,525.00)	(1,000)
96 Administration Allocated	(6,000)	(5,609.08)	(5,600)
98 Plant Operating Costs	(2,000)	(940.00)	(2,000)
99 Public Works Overhead	(4,500)	(3,257.88)	(4,500)
10527 Expense - Broomehill Cemetery			
01 Salaries & Wages	(5,000)	(3,000.57)	(6,000)
15 Repairs & Maintenance	(1,000)	0.00	(1,000)
16 Contract Services	(1,000)	(242.25)	(1,000)
96 Administration Allocated	(6,000)	(5,609.08)	(5,600)
98 Plant Operating Costs	(2,000)	(1,130.00)	(2,000)
99 Public Works Overhead	(4,000)	(3,000.57)	(5,000)
10528 Expense - Pindellup Cemetery			
01 Salaries & Wages	(500)	0.00	(1,000)
15 Repairs & Maintenance	(500)	0.00	(500)
98 Plant Operating Costs	(300)	0.00	(300)
99 Public Works Overhead	(500)	0.00	(1,000)
10550 Expense - Asset Depreciation			
31 Dep'n Plant & Equipment	(700)	(499.93)	(700)
33 Dep'n Infrastructure	(2,500)	(1,610.84)	(2,500)
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES	(44,500)	(31,809.47)	(46,700)

PUBLIC CONVENIENCES

Diprose Park Public Toilets, Tambellup

Provision is made for the general maintenance and cleaning of the public conveniences at Diprose Park.

Norrish Street Public Toilets, Tambellup

Provision is made for the general maintenance and cleaning of the public conveniences on Norrish Street in Tambellup. Internal painting will be undertaken using anti-graffiti paint.

Holland Park Public Toilets, Broomehill

Provision is made for the general maintenance and cleaning of the public conveniences at Holland Park.

SHIRE OF BROOMEHILL-TAMBELLUP
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for the year ended 30 June 2021

COMMUNITY AMENITIES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
PUBLIC CONVENIENCES			
Revenue			
10601 Revenue - Public Conveniences			
74 Reimbursements	0	0.00	6,000
TOTAL REVENUE - PUBLIC CONVENIENCES	0	0.00	6,000
Expense			
10625 Expense - Diprose Park Public Toilets			
01 Salaries & Wages	(4,000)	(3,536.30)	(4,000)
15 Repairs & Maintenance	(4,000)	(12,108.88)	(10,000)
16 Contract Services	(500)	(399.24)	(500)
60 Insurances	(200)	(103.34)	(200)
99 Public Works Overhead	(2,500)	(1,768.25)	(2,500)
10626 Expense - Norrish Street Public Toilets			
01 Salaries & Wages	(12,000)	(12,989.67)	(12,000)
15 Repairs & Maintenance	(12,000)	(1,460.17)	(3,000)
16 Contract Services	(500)	(757.98)	(500)
60 Insurances	(200)	(189.48)	(200)
65 Electricity & Gas	(1,500)	(1,646.54)	(1,500)
66 Water Charges	(1,500)	(3,207.58)	(1,500)
98 Plant Operating Costs	0	0.00	0
99 Public Works Overhead	(7,000)	(6,494.90)	(7,000)
10627 Expense - Holland Park Public Toilets			
01 Salaries & Wages	(9,500)	(9,131.17)	(9,500)
15 Repairs & Maintenance	(3,000)	(507.58)	(3,000)
16 Contract Services	(500)	(158.29)	(500)
60 Insurances	(200)	(163.64)	(200)
98 Plant Operating Costs	0	(25.00)	0
99 Public Works Overhead	(4,500)	(4,628.44)	(4,500)
10630 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(3,800)	(3,759.86)	(3,800)
TOTAL EXPENSE - PUBLIC CONVENIENCES	(67,400)	(63,036.31)	(64,400)
REVENUE - COMMUNITY AMENITIES	85,400	77,290.47	94,500
EXPENSE - COMMUNITY AMENITIES	(449,500)	(436,102.52)	(438,800)

PUBLIC HALLS & CIVIC CENTRES

Revenue

Broomehill Hall

Fees & Charges

An estimated \$1,000 will be received in hire fees throughout the year.

Broomehill Recreation Complex

Grants – Non Operating

\$150,000 has been allocated from the Drought Communities Program for works at the Broomehill Complex. Expenditure for this is included in the capital section.

Contributions

Towards installation of security cameras at the Complex.

Fees & Charges

Revenue is shown from the annual lease fee charged to the Broomehill Recreational Complex Committee.

Tambellup Hall

Fees & Charges

An estimated \$2,600 will be received in hire fees throughout the year.

Tambellup Pavilion

Contributions

Towards installation of security cameras at the Pavilion

Contributions – Non Operating

Towards installation of drinking fountains at the Pavilion. Expenditure is shown in the capital section.

Fees & Charges

Revenue is shown from the annual lease fee charged to the Tambellup Community Pavilion Association.

Expense

Broomehill Hall

Repairs & Maintenance

- General property maintenance as required.

Broomehill Recreation Complex

Repairs & Maintenance

- Installation of security cameras;
- Installation of a generator switch for emergency management purposes;
- General property maintenance as required.

Broomehill RSL Hall

Repairs & Maintenance

- External painting;
- General property maintenance as required.

Tambellup Hall

Repairs & Maintenance

- Painting woodwork on window frames;
- General property maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

RECREATION & CULTURE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
PUBLIC HALLS & CIVIC CENTRES			
Revenue			
11001 Revenue - Broomehill Hall			
83 Fees & Charges	1,000	305.46	1,000
11002 Revenue - Broomehill Recreation Complex			
72 Grants - Non Operating	150,000	0.00	0
73 Contributions	2,500	0.00	2,500
74 Reimbursements	0	8,504.00	4,600
83 Fees & Charges	5,000	5,000.00	5,000
11004 Revenue - Other			
83 Fees & Charges	0	0.00	0
11005 Revenue - Tambellup Hall			
83 Fees & Charges	2,600	2,536.35	2,000
11007 Revenue - Tambellup Pavilion			
73 Contributions	2,500	0.00	2,500
81 Contributions - Non Operating	4,000	7,993.59	8,000
83 Fees & Charges	5,000	5,000.00	5,000
TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES	172,600	29,339.40	30,600
Expense			
11076 Expense - Broomehill Hall			
01 Salaries & Wages	(2,000)	(1,458.80)	(2,000)
15 Repairs & Maintenance	(13,500)	(2,168.20)	(11,000)
16 Contract Services	(1,000)	(920.98)	(1,000)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(3,700)	(3,651.26)	(3,700)
65 Electricity & Gas	(800)	(2,644.46)	(800)
98 Plant Operating Costs	0	(20.00)	0
99 Public Works Overhead	(1,500)	(775.23)	(1,500)
11077 Expense - Broomehill Recreation Complex			
01 Salaries & Wages	(9,000)	(9,012.00)	(9,000)
15 Repairs & Maintenance	(12,000)	(10,764.16)	(14,000)
16 Contract Services	(1,000)	(910.98)	(1,000)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(2,500)	(2,830.60)	(2,500)
65 Electricity & Gas	(6,000)	(5,502.81)	(6,000)
99 Public Works Overhead	(5,000)	(4,506.16)	(5,000)
11078 Expense - Broomehill RSL Hall			
01 Salaries & Wages	0	(27.42)	0
15 Repairs & Maintenance	(11,000)	(1,320.18)	(3,000)
16 Contract Services	(200)	(208.29)	(200)
60 Insurances	(600)	(435.78)	(600)
65 Electricity & Gas	(600)	(571.45)	(600)
66 Water Charges	(200)	(241.14)	(200)
98 Plant Operating Costs	0	(25.00)	0
99 Public Works Overhead	0	(27.42)	0
11080 Expense - Tambellup Hall			
01 Salaries & Wages	(6,000)	(4,391.44)	(6,000)
15 Repairs & Maintenance	(10,000)	(1,803.82)	(5,000)
16 Contract Services	(1,000)	(731.05)	(1,000)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(9,500)	(9,644.00)	(9,500)
65 Electricity & Gas	(1,500)	(2,227.60)	(1,500)
66 Water Charges	(1,200)	(1,390.55)	(1,200)
67 Telephone Expense	(800)	(762.48)	(800)
99 Public Works Overhead	(3,500)	(2,195.81)	(3,500)

PUBLIC HALLS & CIVIC CENTRES

Expense

Tambellup RSL Hall

Repairs & Maintenance

- General property maintenance as required.

Former Tambellup Bowling Club

Repairs & Maintenance

- General property maintenance as required.

Tambellup Pavilion

Repairs & Maintenance

- General property maintenance as required.

Interest on Loans

Loan 99 for construction of the new Pavilion was raised in February 2017, and matures in 2037.

Tambellup Youth Centre

Repairs & Maintenance

- General property maintenance as required.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

RECREATION & CULTURE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
<i>PUBLIC HALLS & CIVIC CENTRES continued</i>			
11081 Expense - Tambellup RSL Hall			
15 Repairs & Maintenance	(500)	(102.73)	(500)
16 Contract Services	0	(168.29)	0
60 Insurances	(100)	(111.96)	(100)
11082 Expense - Former Tambellup Bowling Club			
01 Salaries & Wages	0	(438.50)	(5,000)
15 Repairs & Maintenance	(5,000)	(2,311.22)	(5,000)
16 Contract Services	0	(2,765.61)	0
60 Insurances	(100)	(51.68)	(100)
65 Electricity & Gas	(500)	(1,407.45)	(500)
98 Plant Operating Costs	0	0.00	(2,500)
99 Public Works Overhead	0	(219.27)	(5,000)
11241 Expense - Tambellup Pavilion			
01 Salaries & Wages	(9,000)	(9,101.50)	(9,000)
15 Repairs & Maintenance	(13,500)	(3,223.93)	(7,000)
16 Contract Services	(1,000)	(631.17)	(1,000)
51 Interest on Loans	(40,800)	(50,027.88)	(50,600)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(4,800)	(5,097.42)	(4,800)
65 Electricity & Gas	(6,000)	(5,436.77)	(6,000)
66 Water Charges	(3,000)	(1,947.77)	(3,000)
99 Public Works Overhead	(4,000)	(4,600.85)	(4,000)
11243 Expense - Tambellup Youth Centre			
15 Repairs & Maintenance	(2,000)	(331.09)	(2,000)
16 Contract Services	0	(178.29)	0
60 Insurances	(200)	(155.02)	(200)
11190 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(100,200)	(100,112.02)	(100,200)
32 Dep'n Furniture & Equipment	0	0.00	(700)
33 Dep'n Infrastructure	(300)	(200.04)	(300)
TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES	(295,500)	(260,094.97)	(298,500)

OTHER RECREATION & SPORT

Revenue

Other Recreation & Sport

Grants – Non Operating

\$395,000 has been allocated from the Drought Communities Program towards development of a Town Square in Tambellup and Nature Play at Holland Park in Broomehill. Expenditure for these projects is shown in the capital section.

Contributions

Contributions are received from the Broomehill Recreational Complex Committee towards the cost of grounds maintenance at the Complex.

An amount of \$8,600 is also allocated as a contribution from the Broomehill Bowling Club, and \$7,500 from the Tambellup Community Pavilion Association towards the future replacement of the synthetic bowling greens. These contributions are transferred into the Broomehill Bowling Green Replacement and Tambellup Bowling Green Replacement reserves.

Other Recreation & Sport – No GST

Rents

Rental income from staff housing, occupied by Parks and Gardens staff.

Expense

Parks, Gardens and Reserves

Maintenance of Shire parks, gardens and reserves are shown under this heading. This account is a “parent” account for all of the various parks and gardens jobs, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Water Supplies

Maintenance of the Shire’s water supplies for its parks, gardens and reserves are shown under this heading. This account is a “parent” account for the various dams/supplies, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Staff Housing Allocation

All expenditure for Housing are budgeted in the “Housing” section of the report, however expenses in relation to Staff housing is reallocated to program in which they work. Expenditure on housing occupied by Parks and Gardens Staff is reallocated to this heading.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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RECREATION & CULTURE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
OTHER RECREATION & SPORT			
Revenue			
11151 Revenue - Other Recreation & Sport			
72 Grants - Non Operating	395,000	0.00	0
73 Contributions	20,000	19,498.64	20,000
11152 Revenue - Other Recreation & Sport (No GST)			
80 Rents	6,000	3,450.00	12,000
TOTAL REVENUE - OTHER RECREATION & SPORT	421,000	22,948.64	32,000
Expense			
11225 Expense - Parks, Gardens And Reserves			
01 Salaries & Wages	(224,300)	(215,340.10)	(236,500)
11 Fuel & Oil	(1,000)	(265.70)	(1,000)
15 Repairs & Maintenance	(30,000)	(25,544.58)	(40,000)
16 Contract Services	(40,000)	(42,928.13)	(50,000)
21 Chemicals	(10,000)	(10,850.53)	(10,000)
60 Insurance	(1,000)	(534.52)	(1,000)
65 Electricity & Gas	(6,000)	(5,326.00)	(6,000)
66 Water Charges	(9,000)	(8,054.06)	(7,000)
98 Plant Operating Costs	(182,500)	(124,996.50)	(160,000)
99 Public Works Overheads	(220,400)	(190,259.53)	(229,700)
11248 Expense - Water Supplies			
01 Salaries & Wages	(3,000)	(3,651.14)	(2,000)
15 Repairs & Maintenance	(1,500)	0.00	(1,500)
16 Contract Services	(10,000)	(10,579.04)	(4,000)
65 Electricity & Gas	(4,500)	(4,061.94)	(4,500)
66 Water Charges	(4,500)	(3,757.45)	(4,500)
98 Plant Operating Costs	(2,000)	(1,396.60)	(1,000)
99 Public Works Overheads	(3,000)	(3,605.40)	(2,000)
11270 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(2,000)	(1,905.72)	(2,000)
31 Dep'n Plant & Equipment	(23,300)	(21,554.68)	(23,300)
33 Dep'n Infrastructure	(95,700)	(95,559.17)	(95,700)
11271 Expense - Staff Housing Allocation			
10 Staff Housing Allocation	(24,300)	(10,152.67)	(26,300)
TOTAL EXPENSE - OTHER RECREATION & SPORT	(898,000)	(780,323.46)	(908,000)

LIBRARIES

Expense

Broomehill Library

Contract Services

Provision is included for the ongoing licensing and support for Spydus library management system through the City of Albany, which was implemented early in 2018.

Tambellup Library & Community Resource Centre

Repairs & Maintenance

- General property maintenance as required.

Contract Services

Council has an agreement with the Tambellup Community Resource Centre for management of the Tambellup library. Council pays an annual management fee to the CRC to provide this service.

Provision is included for the ongoing licensing and support for Spydus library management system through the City of Albany, which was implemented early in 2018.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

RECREATION & CULTURE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
LIBRARIES			
Revenue			
11301 Revenue - Broomehill Library			
83 Fees & Charges	100	14.56	100
11302 Revenue - Tambellup Library & CRC			
74 Reimbursements	0	0.00	0
TOTAL REVENUE - LIBRARIES	100	14.56	100
Expense			
11376 Expense - Broomehill Library			
14 Printing & Stationery	(300)	(45.00)	(300)
15 Repairs & Maintenance	(500)	(300.00)	(500)
16 Contract Services	(3,000)	(2,263.00)	(3,000)
18 Postage & Freight	(700)	(400.42)	(700)
26 Computer & Internet Expenses	(1,000)	(349.53)	(1,000)
59 Other Sundry Expenses	(200)	(18.64)	(200)
60 Insurances	(100)	(42.18)	(100)
96 Administration Allocated	(59,800)	(11,218.21)	(11,200)
11377 Expense - Tambellup Library & Community Resource Centre			
01 Salaries & Wages	0	(371.07)	0
15 Repairs & Maintenance	(5,000)	(6,731.77)	(10,000)
16 Contract Services	(42,000)	(41,443.98)	(42,000)
18 Postage & Freight	(300)	(288.78)	(300)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(2,300)	(2,188.22)	(2,300)
65 Electricity & Gas	(4,000)	(3,193.91)	(4,000)
66 Water Charges	(800)	(787.80)	(800)
96 Administration Allocated	(3,600)	(3,365.46)	(3,300)
98 Plant Operation Costs	0	(100.00)	0
99 Public Works Overhead	0	(317.96)	0
11390 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(11,400)	(11,369.76)	(11,400)
TOTAL EXPENSE - LIBRARIES	(135,100)	(84,872.05)	(91,200)

OTHER CULTURE

Expense

Broomehill Museum

Repairs & Maintenance

- General property maintenance as required.

Donations

In previous years, Council has made a donation to the Broomehill Historical Society to assist with purchasing Public Liability insurance. Provision is made again in 20/21 for a similar donation.

Tambellup Museum - Station Masters Residence

Donations

In previous years, Council has made a donation to the Tambellup Historical Society to assist with purchasing Public Liability insurance. Provision is made again in 20/21 for a similar donation.

Heritage Trails

Council resolved to enter into a service agreement with Great Southern Centre for Outdoor Recreational Excellence (GSCORE) for a 12 month period for implementation of the Great Southern Regional Trails Master Plan 2020-2029 with a contribution of \$5,000.

Provision has also been made for in-kind works associated with implementation of the Regional Trails Master Plan on projects that have been identified in Broomehill and Tambellup, which include the Boot Rock Reserve and Holland Track walk section and Tambellup Heritage Trail.

GSCORE have also applied for funding through the Regional Economic Development (RED) scheme to implement capital works associated with projects included in the plan, and have requested a cash contribution from the Shire of \$10,140 to assist with implementation of the Broomehill and Tambellup trails. Council resolved at their June meeting to make provision in this budget.

Toolbrunup School

Provision is made for the annual ESL payment and insurance of the Toolbrunup School.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

RECREATION & CULTURE	Budget 2020/21	Actual YTD	Amended Budget 2019/20
OTHER CULTURE			
Revenue			
11451 Revenue - Other Culture			
73 Contributions	0	0.00	0
TOTAL REVENUE - OTHER CULTURE	0	0.00	0
Expense			
11526 Expense - Broomehill Museum			
01 Salaries & Wages	0	(142.03)	(3,000)
15 Repairs & Maintenance	(5,000)	(18,135.36)	(22,500)
16 Contract Services	0	(3,786.68)	(3,500)
56 Donations	(1,400)	0.00	(1,400)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(1,000)	(985.24)	(1,000)
65 Electricity & Gas	(600)	(597.62)	0
66 Water Charges	0	(2.60)	0
98 Plant Operating Costs	0	(55.00)	(1,000)
99 Public Works Overhead	0	(142.03)	(3,000)
11527 Expense - Tambellup Museum (Station Masters Res)			
15 Repairs & Maintenance	(5,000)	(187.09)	(2,000)
56 Donations	(800)	0.00	(800)
59 Other Sundry Expenses	(100)	(718.61)	(100)
60 Insurances	(700)	(619.90)	(700)
65 Electricity & Gas	(200)	(611.80)	(200)
66 Water Charges	(500)	0.00	(500)
11528 Expense - Heritage Trails			
01 Salaries & Wages	(7,000)	0.00	0
15 Repairs & Maintenance	(2,000)	0.00	(5,000)
16 Contract Services	(15,000)	0.00	0
98 Plant Operating Costs	(6,000)	0.00	0
99 Public Works Overhead	(7,000)	0.00	0
11529 Expense - Toolbrunup School			
16 Contract Services	(200)	0.00	(200)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(400)	(325.36)	(400)
11550 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(5,300)	(5,229.21)	(5,300)
TOTAL EXPENSE - OTHER CULTURE	(58,400)	(32,042.87)	(50,800)
REVENUE - RECREATION & CULTURE	593,700	52,302.60	62,700
EXPENSE - RECREATION & CULTURE	(1,387,000)	(1,157,333.35)	(1,348,500)

ROAD CONSTRUCTION

Revenue

Roads to Recovery

Federal Funds are provided through the Department of Infrastructure and Transport under the Roads to Recovery (R2R) Program which runs over a five year period. The current program commences 1 July 2019 and ends 30 June 2024.

The Shires allocation for 20/21 is \$404,100 which has been allocated to –

- sealing the reconstructed section of approximately 5km on Pallinup Road;
- stabilising and resealing the failed section of bitumen on Warrenup Road (south of Tambellup West Road).

From the 20/21 allocation \$158,600 is being utilised as the Shire's 1/3 contribution towards Regional Road Group projects on Tambellup West Road, Pootenup Road and Toolbrunup Road; as a fairly heavy road construction program is planned for the year.

Black Spot

Funding of \$215,200 has been approved through Main Roads WA Black Spot program for the following –

- Tieline Road / Norrish Road;
- Tieline Road / Moultryerup Road;
- Flat Rocks Road / Greenhills South Road.

Funding is provided on the basis of 2/3 from the Regional Road Group and 1/3 from Council.

Regional Road Group

Funding of \$589,100 has been approved through Main Roads WA Regional Road Group for the following –

- Tambellup West Road;
- Pootenup Road;
- Toolbrunup Road;
- Broomehill-Kojonup Road;
- Gnowangerup-Tambellup Road.

Funding is provided on the basis of 2/3 from the Regional Road Group and 1/3 from Council.

Local Roads and Community Infrastructure Program

The LRCI Program aims to assist a community-led recovery from COVID-19 by supporting local jobs, firms, and procurement. It is expected that local governments, where possible, will use local businesses and workforces to deliver projects under the LRCI Program to ensure stimulus funding flows into local communities.

The Shire's allocation is \$441,000 from this program, and Council has resolved to undertake the following projects –

- Nymbup Road & Etna Road - culvert replacement;
- Journal Street – widen seal, kerb & footpath (post office to caravan park);
- Various town streets – kerbing;
- Beejenup Road – resheeting 1.24kms;
- Birt Road – resheeting 2-3kms;
- Paul Valley Road – resheeting 2-3kms;
- Yetermerup Road – resheeting 2-3kms;
- Stirling Access Road – resheeting 2-3kms;
- Flat Rocks Road – resheeting 2-3kms.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

TRANSPORT	Budget 2020/21	Actual YTD	Amended Budget 2019/20
ROAD CONSTRUCTION			
Revenue			
12001 Revenue - Grants Roads To Recovery			
72 Grants - Non-Operating	404,100	404,100.00	404,100
12002 Revenue - Grants Black Spot			
72 Grants - Non-Operating	215,200	0.00	0
12004 Revenue - Grants Regional Road Group			
72 Grants - Non-Operating	589,100	944,027.00	884,100
12007 Revenue - Local Roads & Community Infrastructure Program			
72 Grants - Non-Operating	441,000	0.00	0
TOTAL REVENUE - ROAD CONSTRUCTION	1,649,400	1,348,127.00	1,288,200

ROAD MAINTENANCE

Revenue

Grants – Other

Funding from the Drought Communities Program has been allocated to Townscape Works in Broomehill and Tambellup. Expenditure is shown in the capital section

Direct Grant

The Shire receives annually a direct grant from Main Roads WA, which is to be utilised towards maintenance of the road network. The funding is not tied specifically to any projects.

Other Road Maintenance

Rent

Rent from staff housing occupied by members of the works crew.

Expense

Road Maintenance

Provision for wages, overheads and plant costs for maintenance to the road network, as well as funds to engage contractors and purchase materials to undertake the following activities:-

- Maintenance Grading;
- Tree Lopping & Clearing;
- Signs & Guideposts;
- Bitumen Patching & Repairs;
- Shoulder & Table Drain Maintenance;
- Street Cleaning;
- Roadside Spraying;
- Maintenance of Culverts & Floodways.

Allocations for wages, plant costs and public works overheads have increased from the previous year due to a reduced road construction program.

Insurances

Council are required to insure all bridges in the Shire, and include them on the property schedule at replacement value. There are 8 bridges within the Shire of Broomehill-Tambellup. The estimated insurance premium for these is \$10,000.

RAMM Road Inventory

Contract Services

The RAMM database is used by MRWA and the Grants Commission to assess the Shire's asset base for road funding. The data is also used to update the Asset Management Plan to reflect the current status of the road network, and will provide the valuations required to record infrastructure at fair value.

A condition assessment of the road network hasn't been undertaken in the past, and as this is a key factor in determining the fair value of road infrastructure it has become an audit requirement to ensure this data is reviewed and updated for accuracy in RAMM. Provision is made for external assistance to undertake the condition assessments.

Street Lighting

Electricity & Gas

It is estimated that the cost for providing street lighting in the Broomehill and Tambellup townsites will be \$28,000 for the year.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

TRANSPORT	Budget 2020/21	Actual YTD	Amended Budget 2019/20
ROAD MAINTENANCE			
Revenue			
12156 Revenue - Grants Other			
72 Grants - Non-Operating	210,000	0.00	0
12159 Revenue - Direct Grant			
71 Grants - Operating	153,800	153,799.00	153,800
12160 Revenue - Profit On Disposal Of Assets			
89 Profit On Disposal Of Assets	0	2,218.84	2,200
12162 Revenue - Other Road Maintenance (No GST)			
80 Rents	12,000	17,940.00	12,000
TOTAL REVENUE - ROAD MAINTENANCE	375,800	173,957.84	168,000
Expense			
12226 Expense - Road Maintenance			
01 Salaries & Wages	(240,600)	(232,752.66)	(253,600)
11 Fuel & Oil	(1,500)	(1,140.74)	(1,500)
16 Contract Services	(116,000)	(96,966.61)	(100,000)
21 Chemicals	(10,000)	(3,850.00)	(10,000)
25 Road Materials	(40,000)	(3,486.86)	(40,000)
60 Insurances	(10,000)	(10,318.70)	(10,000)
98 Plant Operating Costs	(238,100)	(184,120.40)	(229,500)
99 Public Works Overhead	(228,000)	(231,647.20)	(238,600)
12250 Expense - Maintenance Other			
41 Loss On Disposal Of Assets	(107,300)	(76,897.03)	(65,300)
96 Administration Allocated	(119,700)	(123,400.31)	(122,700)
12228 Expense - RAMM Road Inventory			
16 Contract Services	(50,000)	(6,168.07)	(50,000)
12251 Expense - Street Lighting			
65 Electricity & Gas	(28,000)	(24,431.93)	(28,000)
12252 Expense - Tambellup Depot Maintenance			
01 Salaries & Wages	(20,000)	(17,160.31)	(20,000)
15 Repairs & Maintenance	(20,000)	(25,169.67)	(20,000)
16 Contract Services	(2,500)	(2,450.96)	(1,000)
59 Other Sundry Expenses	(200)	(152.72)	(200)
60 Insurances	(2,000)	(2,061.74)	(2,000)
65 Electricity & Gas	(4,500)	(4,981.81)	(4,500)
66 Water Charges	(800)	(1,161.67)	(800)
98 Plant Operating Costs	(1,000)	(939.00)	(800)
99 Public Works Overhead	(14,000)	(15,835.16)	(14,000)
12255 Expense - Broomehill Depot Maintenance			
01 Salaries & Wages	(3,000)	(5,612.97)	(3,000)
15 Repairs & Maintenance	(5,000)	(5,737.37)	(5,000)
16 Contract Services	(500)	(1,800.66)	(500)
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(1,000)	(994.54)	(1,000)
65 Electricity & Gas	(1,500)	(783.87)	(1,500)
66 Water Charges	(100)	(204.03)	(100)
98 Plant Operating Costs	(800)	(437.50)	(200)
99 Public Works Overhead	(2,000)	(4,423.56)	(2,000)

ROAD MAINTENANCE

Expense

Staff Housing Allocation

All expenditure on Housing is budgeted in the "Housing" section of the report, however expenses in relation to Staff housing is reallocated to program in which they work. Expenditure on housing occupied by Transport Staff is reallocated to this heading.

Gravel Pit Rehabilitation

Provision is made to rehabilitate disused gravel pits throughout the Shire.

TRANSPORT – OTHER

Revenue

Licensing

Commissions

The Shire receives Commissions monthly from the Department of Transport for providing the licensing service. The Commissions received are based on the volume of licensing transactions coming into each office. It is anticipated that the Shire will receive a similar amount from licensing commissions as the previous year.

Expense

Licensing

Telephone Expense

Provision for the payment of Telstra charges to provide access to the licensing system.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

TRANSPORT	Budget 2020/21	Actual YTD	Amended Budget 2019/20
<i>TRANSPORT continued</i>			
12258 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(17,500)	(17,438.36)	(17,500)
31 Dep'n Plant & Equipment	(222,000)	(221,894.98)	(267,700)
33 Dep'n Infrastructure	(1,170,800)	(1,169,375.89)	(1,096,000)
12259 Expense - Staff Housing Allocation			
10 Staff Housing Allocation	(63,500)	(17,415.34)	(38,900)
12260 Expense - Gravel Pit Rehabilitation			
01 Salaries & Wages	(2,500)	(2,657.51)	(2,500)
16 Contract Services	(2,000)	(1,837.84)	0
98 Plant Operating Costs	(2,000)	(2,061.00)	(2,000)
99 Public Works Overhead	(2,500)	(2,657.51)	(2,500)
TOTAL EXPENSE - ROAD MAINTENANCE	(2,751,000)	(2,520,502.84)	(2,653,000)
TRANSPORT OTHER			
Revenue			
12451 Revenue - Licensing			
83 Fees & Charges	200	272.71	200
87 Commissions	18,000	13,579.00	22,000
TOTAL REVENUE - TRANSPORT OTHER	18,200	13,851.71	22,200
Expense			
12526 Expense - Licensing			
67 Telephone Expense	(400)	(384.55)	(400)
96 Administration Allocated	(83,800)	(56,091.06)	(55,800)
TOTAL EXPENSE - TRANSPORT OTHER	(84,200)	(56,475.61)	(56,200)
REVENUE - TRANSPORT	2,043,400	1,535,936.55	1,478,400
EXPENSE - TRANSPORT	(2,835,200)	(2,576,978.45)	(2,709,200)

RURAL SERVICES

Expense

Rural Services and Vermin & Pest Control

Expenditure under this heading relates specifically to the eradication of noxious weeds, declared plants and vermin/pests as required.

TOURISM & AREA PROMOTION

Revenue

Caravan Park, Broomehill

Grants & Contributions – Non Operating

Funding has been approved from the Federal Government funded 'Building Better Regions Fund' which will enable construction of 'Key Worker Accommodation' in the form of chalets at the Broomehill Caravan Park. Expenditure for this project is shown in the capital section.

Fees & Charges

It is anticipated that visitors to the Broomehill Caravan Park will return to pre Covid-19 numbers, and with construction of the cabins will generate revenue of \$20,000 for the year.

Great Southern Treasures

The Shire currently acts as the banker for Great Southern Treasures, with its funding held as restricted cash in the Municipal Fund. Revenue received is offset by expenditure of the same.

Other Tourism & Area Promotion

Proceeds from the sale of Holland Track promotional items held in Broomehill.

Expense

Caravan Park Broomehill

Repairs & Maintenance

- Provision for general maintenance as required.

Great Southern Treasures

The Shire has been supportive of Great Southern Treasures in the past, and has annually made a contribution of \$4,000, and in 19/20 an additional \$3,500 towards employing a Tourism Implementer. Provision is made for a contribution of \$11,000 to Great Southern Treasures 20/21.

The Shire currently acts as the banker for Great Southern Treasures, with its funding held as restricted cash in the Municipal Fund.

Other Tourism & Area Promotion

Advertising & Promotions

\$5,000 is allocated for purchase and printing of promotional items for the Shire and includes Banners in the Terrace.

Contract Services

The Tambellup CRC compiles the local newsletter 'Topics' which is distributed throughout the Shire. Council has agreed to contribute \$950 per edition to assist with production costs.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

ECONOMIC SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
RURAL SERVICES			
Expense			
13076 Expense - Rural Services			
01 Salaries & Wages	(500)	(325.61)	(500)
21 Chemicals	(200)	0.00	(200)
98 Plant Operating Costs	(300)	(130.00)	(300)
99 Public Works Overhead	(500)	(325.61)	(500)
TOTAL EXPENSE - RURAL SERVICES	(1,500)	(781.22)	(1,500)
TOURISM & AREA PROMOTION			
Revenue			
13151 Revenue - Caravan Park, Broomehill			
72 Grants - Non Operating	127,500	0.00	127,500
81 Contributions - Non Operating	0	0.00	55,000
83 Fees & Charges	20,000	5,640.72	25,000
13153 Revenue - Great Southern Treasures Programs			
71 Grants - Operating	0	37,382.00	27,400
73 Contributions	13,700	31,291.30	0
13154 Revenue - Great Southern Treasures general revenue			
74 Reimbursements	65,000	5,392.00	0
13156 Revenue - Other Tourism & Area Promotion			
74 Reimbursements	500	0.00	500
79 Other Sundry Income	0	81.82	0
83 Fees & Charges	0	0.00	0
TOTAL REVENUE - TOURISM & AREA PROMOTION	226,700	79,787.84	235,400
Expense			
13226 Expense - Caravan Park, Broomehill			
01 Salaries & Wages	(12,000)	(8,560.07)	(12,000)
15 Repairs & Maintenance	(5,000)	(1,041.21)	(5,000)
16 Contract Services	(1,000)	(794.62)	(1,000)
41 Loss on Disposal of Assets	0	0.00	0
59 Other Sundry Expenses	(100)	(76.36)	(100)
60 Insurances	(600)	(464.90)	(600)
65 Electricity & Gas	(5,000)	(10,956.65)	(3,500)
66 Water Charges	(4,000)	(2,460.83)	(4,000)
67 Telephone Charges	(300)	(102.25)	(300)
98 Plant Operating Costs	(3,000)	(1,115.70)	(3,000)
99 Public Works Overhead	(8,000)	(5,318.92)	(8,000)
13229 Expense - Great Southern Treasures - General Funds			
16 Contract Services	(65,000)	(5,392.00)	0
56 Donations	(11,000)	(6,727.27)	(7,000)
13230 Expense - Great Southern Treasures - Tourism Implementor			
16 Contract Services	(13,700)	(68,673.30)	(27,400)
13232 Expense - Other Tourism & Area Promotion			
19 Advertising & Promotions	(5,000)	(470.00)	(5,000)
16 Contract Services	(10,500)	(9,500.00)	(10,500)
96 Administration Allocated	(18,000)	(16,827.34)	(16,700)
13250 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(4,200)	(4,124.97)	(4,200)
33 Dep'n Infrastructure	(5,700)	(5,156.95)	(5,700)
TOTAL EXPENSE - TOURISM & AREA PROMOTION	(172,100)	(147,763.34)	(114,000)

BUILDING SERVICES

Revenue

Building Services

Fees & Charges

\$5,000 is anticipated to be received in Building License fees for 20/21.

Construction Training Fund & Building Services Levies

Fees & Charges

Council collects the levies due to the Construction Training Fund and Building Commission on applicable Building applications. These levies are to be remitted to the respective organisations monthly.

CTF Levy & BS Levy Commissions

Commissions

Council is entitled to a commission of \$8.25 per Construction Training Fund levy payment and \$5.00 per Building Services levy payment.

Expense

Building Services

Contract Services

The Building Surveyor is currently employed on a casual, as needs basis however a permanent arrangement for provision of Building Services is being investigated with neighbouring Councils.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

ECONOMIC SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
BUILDING SERVICES			
Revenue			
13301 Revenue - Building Services			
83 Fees & Charges	5,000	10,757.26	12,000
13302 Revenue - Construction Training Fund Levy			
83 Fees & Charges	4,000	5,259.97	5,500
13303 Revenue - Building Services Levy			
83 Fees & Charges	3,000	6,968.24	7,000
13305 Revenue - Commissions on Building Levies			
87 Commissions	200	181.35	200
TOTAL REVENUE - BUILDING SERVICES	12,200	23,166.82	24,700
Expense			
13376 Expense - Building Services			
01 Salaries & Wages	(15,000)	(6,124.24)	0
02 Superannuation	(1,500)	(443.89)	0
16 Contract Services	(15,000)	(29,671.49)	(40,000)
96 Administration Allocated	(18,000)	(16,827.34)	(16,700)
13377 Expense - Construction Training Fund Levy			
59 Other Sundry Expenses	(4,000)	(5,280.89)	(5,500)
13378 Expense - Building Services Levy			
59 Other Sundry Expenses	(3,000)	(7,117.44)	(7,000)
TOTAL EXPENSE - BUILDING SERVICES	(56,500)	(65,465.29)	(69,200)

OTHER ECONOMIC SERVICES

Revenue

Grants – Non Operating

Funding of \$165,000 from the Drought Communities Program has been allocated to water efficiencies in Broomehill and Tambellup, and \$110,000 of this is allocated to development of a Holland Track Interpretive Centre. Expenditure for these projects is shown in the capital section.

Rent

The Shire receives rental income from the Tambellup Cranbrook Community Bank.

Fees & Charges

It is anticipated that approximately \$50,000 will be received from the sale of standpipe water.

Expense

Standpipe & Bore Maintenance

Maintenance of the Standpipes and Bores that the Shire is responsible for are shown under this heading. This account is a “parent” account for the various locations, which report back to this heading. Further detail on the costings for these jobs is shown in the accompanying pages.

Water charges have significantly increased following the review of standpipe water access and charges by the Water Corporation.

Railway Building

Maintenance of the Railway Building in Tambellup which is occupied by Threads Online.

Contract Services

The Shire pays an annual lease of \$1,600 to Burgess Rawson for the Railway Building.

Community Bank

Maintenance of the Bendigo Bank premises on Norrish Street, Tambellup.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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ECONOMIC SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
OTHER ECONOMIC SERVICES			
Revenue			
13451 Revenue - Other Economic Services			
72 Grants - Non Operating	165,000	68,421.00	68,500
74 Reimbursements	2,500	2,271.78	2,500
80 Rents	8,800	8,492.70	8,800
83 Fees & Charges	50,000	39,834.99	35,000
TOTAL REVENUE - OTHER ECONOMIC SERVICES	226,300	119,020.47	114,800
Expense			
13527 Expense - Standpipe & Bore Mtce			
01 Salaries & Wages	(500)	(2,574.96)	(500)
15 Repairs & Maintenance	(3,000)	(61.82)	(3,000)
16 Contract Services	(5,000)	(8,332.20)	(5,000)
65 Electricity & Gas	(7,000)	(9,821.41)	(7,000)
66 Water Charges	(90,000)	(102,803.76)	(55,000)
98 Plant Operating Costs	(200)	(410.00)	(200)
99 Public Works Overhead	(500)	(2,495.29)	(500)
13528 Expense - Railway Building			
15 Repairs & Maintenance	(3,000)	(2,330.03)	(2,000)
16 Contract Services	(1,600)	(1,901.62)	(1,600)
60 Insurances	(1,000)	(955.88)	(1,000)
65 Electricity & Gas	(500)	(606.73)	(500)
66 Water Charges	(800)	(20.78)	(800)
13529 Expense - Community Bank			
15 Repairs & Maintenance	(5,000)	(109.09)	(5,000)
16 Contract Services	(500)	(321.62)	(500)
60 Insurances	(800)	(723.44)	(800)
66 Water Charges	(2,000)	(1,885.47)	(2,000)
13550 Expense - Asset Depreciation			
30 Dep'n Land & Buildings	(5,000)	(4,919.92)	(5,000)
31 Dep'n Plant & Equipment	(500)	(529.96)	(1,000)
33 Dep'n Infrastructure	(3,200)	(3,109.57)	(3,200)
TOTAL EXPENSE - OTHER ECONOMIC SERVICES	(130,100)	(143,913.55)	(94,600)
REVENUE - ECONOMIC SERVICES	465,200	221,975.13	374,900
EXPENSE - ECONOMIC SERVICES	(360,200)	(357,923.40)	(279,300)

PRIVATE WORKS

Revenue

Fees & Charges

It is anticipated that \$5,000 will be received from undertaking private works throughout the year.

PUBLIC WORKS OVERHEADS

Expense

Protective Clothing

Provision is made to purchase appropriate work clothing for the works crew in line with Council policy, as well as protective equipment and supplies that is required throughout the year.

Employee Provisions

These expenses relate to the provision of annual leave, long service leave, sick leave and public holidays for the works crew.

Allowances

The works crew is entitled to an Adverse Working Conditions allowance, in accordance with the provisions of the Local Government Industry Award. This is calculated as a percentage of their individual hourly rate.

Professional Services

Provision is made for Engineering services from Wood and Grieve Engineers, as required, who assist with preparation of submissions to the Regional Road Group for funding in future years.

Computer & Internet Expenses

Payment of the Telstra ADSL service for the depot's internet connection, providing access for the Manager of Works and Works Assistant to connect to the server in the main office.

Licenses

Staff are entitled to have their drivers license paid for 1 year, in accordance with the provisions set out in the Workplace Agreement 2016.

Telephone Expenses

Payment of the depot telephone and mobile services for the Manager of Works and leading hands.

Occupational Health & Safety

Provision is made for the works crew attendance at monthly Toolbox meetings, and regular Safety meetings by the Safety representatives.

Contract Services provides for the purchase of specialised safety products, equipment and signage.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

OTHER PROPERTY & SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
PRIVATE WORKS			
Revenue			
14001 Revenue - Private Works			
83 Fees & Charges	5,000	1,719.80	15,000
TOTAL REVENUE - PRIVATE WORKS	5,000	1,719.80	15,000
Expense			
14051 Expense - Private Works			
01 Salaries & Wages	(1,000)	(999.28)	(4,000)
16 Contract Services	(1,000)	0.00	(1,500)
96 Administration Allocated	0	(2,804.60)	(2,800)
98 Plant Operating Costs	(500)	(511.00)	(2,500)
99 Public Works Overhead	(1,000)	(999.28)	(4,000)
TOTAL EXPENSE - PRIVATE WORKS	(3,500)	(5,314.16)	(14,800)
PUBLIC WORKS OVERHEADS			
Revenue			
14100 Revenue - Public Works Overheads			
74 Reimbursements	0	586.00	0
14101 Revenue - Public Works Overheads No GST			
73 Contributions	1,700	2,481.20	1,700
74 Reimbursements	1,000	100.00	1,000
TOTAL REVENUE - PUBLIC WORKS OVERHEADS	2,700	3,167.20	2,700
Expense			
14151 Expense - Public Works Overheads			
01 Salaries & Wages	(115,000)	(89,790.49)	(115,000)
02 Superannuation	(162,300)	(152,806.13)	(156,500)
03 Workers Comp Insurance	(30,000)	(27,709.50)	(32,000)
04 Protective Clothing	(15,000)	(14,360.67)	(15,000)
06 Employee Provisions	(240,000)	(250,258.33)	(230,000)
07 Recruitment Costs And Subsidies	(3,000)	(1,069.77)	(3,000)
08 Fringe Benefits Tax	(1,000)	0.00	(1,000)
09 Allowances	(33,000)	(26,902.31)	(33,000)
17 Professional Services	(10,000)	(5,197.50)	(10,000)
26 Computer & Internet Expenses	(1,200)	(1,129.93)	(1,200)
57 Conference Expenses	(2,000)	0.00	(2,000)
58 Travel & Accommodation	(1,000)	0.00	(1,000)
59 Other Sundry Expenses	(3,000)	(2,907.98)	(3,000)
60 Insurances	(500)	(405.00)	(500)
61 Licenses	(800)	(813.13)	(800)
67 Telephone Expense	(5,000)	(5,469.16)	(5,000)
96 Administration Allocated	(179,500)	(168,273.13)	(167,300)
98 Plant Operating Costs	0	(720.00)	0
99 Public Works Overheads	0	(2,131.20)	0
14153 Expense - Occ Health & Safety			
01 Salaries & Wages	(10,000)	(6,201.26)	(20,000)
16 Contract Services	(6,000)	(4,608.15)	(7,000)
59 Other Sundry Expenses	(2,000)	(1,936.00)	(500)
98 Plant Operating Costs	(500)	(333.00)	(500)

PUBLIC WORKS OVERHEADS

Works Training

Allowance is made for works staff to attend training as it arises, or in most instances when it becomes due for renewal. Provision is made for costs associated with training, such as course registrations, travel and accommodation costs.

Public Works Overheads Allocated

Public Works Overheads are allocated to the various areas where the works crew have been working. The costs are allocated through the payroll as a percentage of the wage. Currently, overheads are running at around 100% of the total wages cost for the works staff.

PLANT OPERATION

Revenue

Reimbursements

It is anticipated that \$45,000 will be received from the Diesel Fuel Credits Scheme. This is claimed monthly when preparing the BAS, and is calculated at a rate in the dollar per litre used by plant. The rates are set by the Australian Taxation Office.

Other Sundry Income

Revenue from the sale of surplus materials & equipment.

Expense

Salaries & Wages

Provision is made for the mechanic to service and maintain Councils plant and small equipment, and staff to maintain day to day the plant they have been operating.

Fuel & Oil

An amount of \$200,000 has been allocated for fuel and oil, based on the usage of the previous year and provision for increases in the price of diesel.

Minor Equipment

\$15,000 is allocated for the purchase of minor tools and equipment for the workshop, parks and gardens and depots.

Plant Operation Allocated

Plant Operation Costs are allocated in a similar manner to Public Works Overheads. The various items of plant have an hourly rate allocated to them and the hours that the plant have been working is allocated to the various cost centres through the payroll.

WORKERS COMPENSATION

Provision for the payment of workers compensation has not been made in anticipation that there will be no claims in 20/21.

SALARIES & WAGES

An estimate of the total wages payable to staff over the coming 12 months.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

OTHER PROPERTY & SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
PUBLIC WORKS OVERHEADS			
14154 Expense - Works Training			
01 Salaries & Wages	(25,000)	(10,259.54)	(30,000)
05 Training & Education	(15,000)	(7,100.65)	(15,000)
16 Contract Services	(5,000)	(3,418.94)	0
58 Travel & Accommodation	(1,000)	(272.73)	(1,000)
59 Other Sundry Expenses	0	(56.36)	0
98 Plant Operating Costs	(500)	(250.00)	(500)
14200 Expense - PWO Allocated			
99 Public Works Overhead	866,400	893,797.68	850,800
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS	(900)	109,256.78	0
PLANT OPERATION			
Revenue			
14250 Revenue - Plant Operation			
73 Contributions	0	0.00	0
74 Reimbursements	45,000	41,534.34	45,000
79 Other Sundry Income	5,000	8,552.57	0
TOTAL REVENUE - PLANT OPERATION	50,000	50,086.91	45,000
Expense			
14251 Expense - Plant Operation			
01 Salaries & Wages	(75,000)	(76,198.07)	(80,000)
11 Fuel & Oil	(200,000)	(205,303.03)	(165,000)
13 Minor Equipment	(15,000)	(18,710.71)	(15,000)
15 Repairs & Maintenance	(150,000)	(155,013.57)	(150,000)
16 Contract Services	(20,000)	(19,211.26)	(37,000)
60 Insurances	(47,000)	(44,805.25)	(47,000)
61 Licenses	(15,000)	(14,063.20)	(16,000)
96 Administration Allocated	(6,000)	(16,827.18)	(16,700)
98 Plant Operating Costs	(5,000)	(4,391.00)	(8,000)
99 Public Works Overhead	(70,000)	(76,066.30)	(70,000)
14300 Expense - Plant Operation Allocated			
98 Plant Operating Costs	603,000	529,827.40	604,700
TOTAL EXPENSE - PLANT OPERATION	0	(100,794.02)	0
WORKERS COMPENSATION			
Revenue			
14800 Revenue - Workers Compensation			
74 Reimbursements	0	0.00	0
TOTAL REVENUE - WORKERS COMPENSATION	0	0.00	0
Expense			
14851 Expense - Workers Compensation			
06 Employee Provisions	0	0.00	0
TOTAL EXPENSE - WORKERS COMPENSATION	0	0.00	0
SALARIES & WAGES			
Expense			
14551 Expense - Gross Wages & Salaries			
01 Salaries & Wages	(2,099,500)	(2,084,026.63)	(2,117,900)
14600 Expense - Wages & Salaries Allocated			
01 Salaries & Wages	2,099,500	2,093,349.64	2,117,900
TOTAL EXPENSE - SALARIES & WAGES	0	9,323.01	0

UNCLASSIFIED

Revenue

Other Sundry Income

Revenue from sale of pavers that are being replaced in Norrish Street.

Expense

Lot 22 Taylor Street

Provision for monitoring the contaminated soil removed from Lot 22 Taylor Street.

Unclassified

Provision of \$10,000 has been made to investigate the potential for a 24 hour self-serve fuel outlet in Broomehill.

Lease Reserve 22607, Tambellup

Council leases this Reserve on Great Southern Highway from the State.

Covid-19 Response

Provision is made for purchase of any additional PPE or equipment that may be required in response to the Covid-19 pandemic.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
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OTHER PROPERTY & SERVICES	Budget 2020/21	Actual YTD	Amended Budget 2019/20
UNCLASSIFIED			
Revenue			
14706 Revenue - Unclassified			
74 Reimbursements	3,000	4,731.20	0
79 Other Sundry Revenue	5,000	11,240.69	8,500
89 Profit on Disposal of Assets	21,700	0.00	0
TOTAL REVENUE - UNCLASSIFIED	29,700	15,971.89	8,500
Expense			
14752 Expense - Lot 22 Taylor Street			
01 Salaries & Wages	0	(27,479.79)	(27,500)
16 Contract Services	(10,000)	(80,002.37)	(80,000)
98 Plant Operation Costs	0	(22,733.30)	(22,700)
99 Public Works Overheads	0	(27,249.79)	(27,500)
14753 Expense - Unclassified			
16 Contract Services	(10,000)	0.00	(10,000)
14756 Expense - Lease Reserve 22607 Tambellup			
16 Contract Services	(4,500)	(4,500.00)	(4,500)
14758 Expense - Covid-19 Response			
01 Salaries & Wages	0	(7,330.33)	0
16 Contract Services	(10,000)	(11,945.59)	0
99 Public Works Overheads	0	(4,911.45)	0
TOTAL EXPENSE - UNCLASSIFIED	(34,500)	(186,152.62)	(172,200)
REVENUE - OTHER PROPERTY & SERVICES	87,400	70,945.80	71,200
EXPENSE - OTHER PROPERTY & SERVICES	(38,900)	(173,681.01)	(187,000)

CAPITAL REVENUE and EXPENDITURE

GOVERNANCE

- \$12,000 to upgrade administration computer hardware, software and consumables, funded from the IT Reserve.
- Provision to enclose the carport and install roller doors beneath the Broomehill Admin building for security of staff.
- Changeover of Ford Everest BH000 in accordance with the Plant Replacement Program.

LAW, ORDER & PUBLIC SAFETY

- Carry over completion of the Broomehill fire shed, which is expected to be finished in September.

EDUCATION & WELFARE

- Funding of \$80,000 has been allocated from the Drought Communities Program to convert the Railway Station building into a Youth Centre.

HOUSING

- Completion of the 4 Independent Living Units in Broomehill which commenced in 19/20.
- Completion of the two houses in Broomehill which commenced in 19/20.
- Sale of 11 Lavarock Street, Broomehill and 20 Henry Street and 27 East Terrace, Tambellup. The proceeds from the sale of these houses recoup expenditure already incurred from construction of new housing in 19/20.
- Renovation of Unit 1, Lavieville Lodge which has become vacant. This is funded by the Lavieville Lodge Reserve.

COMMUNITY AMENITIES

- Installation of a gazebo and bench seating at the Broomehill Cemetery.

RECREATION & CULTURE

- Broomehill Hall - security upgrades to windows and doors;
- Tambellup Pavilion – installation of drinking fountains, a contribution will be received from the Pavilion Association;
- Broomehill RSL Hall – toilet upgrades;
- Broomehill Recreation Complex – disability access to the oval funded by the Drought Communities Program;
- Holland Park – construction of a nature play area funded by the Drought Communities Program;
- Development of a Town Square in Tambellup, funded by the Drought Communities Program and the Townscape Reserve.

TRANSPORT

Tambellup Depot

- \$15,000 to upgrade perimeter fencing around the depot and designate an external parking area;
- Concreting bays in the machinery shed, estimated to cost \$20,000.

Plant Replacement

- Changeover of plant and equipment in accordance with the Plant Replacement Program, which is included in the supporting pages. All items included in the Plant Replacement Program are fully funded by a transfer from the Plant Reserve.

Townscape

- Provision of \$310,000 to continue the Townscape works in Broomehill and Tambellup. This is funded by the 4 Drought Communities Program.

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2021

CAPITAL REVENUE and EXPENDITURE

GOVERNANCE

CAP67 Administration PC's upgrade

CAP152 Bhill Admin Building - enclose carport/install roller doors

Plant Replacement

04251 Ford Ranger XLT dual cab - OTA (no changeover)

04353 Ford Everest Wagon - BH000

LAW, ORDER & PUBLIC SAFETY

CAP150 Broomehill Fire Shed

EDUCATION & WELFARE

CAP153 Youth Centre - Tambellup (DCP funding)

HOUSING

CAP135 Independent Living Units - Broomehill

CAP136 Staff housing - 21 Lathom St, Broomehill

CAP137 Staff housing - 5 Leven St, Broomehill

09001 Sale of 11 Lavarock Street, Broomehill

09001 Sale of 20 Henry Street, Tambellup

09001 Sale of 27 East Terrace, Tambellup

CAP154 Unit 1 Lavieville Lodge - renovations

COMMUNITY AMENITIES

CAP155 Bhill Cemetery - gazebo, bench seating

RECREATION & CULTURE

CAP156 Broomehill Hall - security upgrades windows/doors

CAP157 Tambellup Pavilion - drinking fountains

CAP158 Broomehill RSL Hall - toilet upgrades

CAP159 Broomehill Rec Complex upgrades (DCP funding)

CAP160 Holland Park - nature play (DCP funding)

CAP161 Town Square development - Tambellup (DCP funding/Reserve)

TRANSPORT

CAP162 Tambellup Depot - perimeter fencing & parking

CAP163 Tambellup Depot - concrete bays in machinery shed

Plant Replacement

12300 Caterpillar Grader - BH006

12300 Caterpillar Backhoe - BH013

12300 Caterpillar Road Broom

12300 Ford Ranger XLT with canopy - 1TA

12300 Ford Ranger dual cab - TA052

12300 Ford Ranger Wildtrak - TA001

12300 Ford Ranger dual cab - BH00

12300 Ford Ranger extra cab - BH014

12300 Ford Ranger dual cab - BH003

12300 Ford Ranger dual cab - TA005

12300 Sundry Plant

Townscape

CAP127 Town/Streetscape works - Broomehill (DCP funding/Reserve)

CAP126 Town/Streetscape works - Tambellup (DCP funding)

CLASS	Budget Revenue 2020/21	Budget Expense 2020/21
F&E	0	(12,000)
BS	0	(17,000)
P&E	40,000	0
P&E	40,000	(51,000)
Total	80,000	(80,000)
BS	0	(155,000)
Total	0	(155,000)
BS	0	(80,000)
Total	0	(80,000)
BNS	0	(50,000)
BNS	0	(50,000)
BNS	0	(50,000)
BNS	200,000	0
BNS	200,000	0
BNS	200,000	0
BNS	0	(25,000)
Total	600,000	(175,000)
I-O	0	(21,500)
Total	0	(21,500)
BS	0	(8,500)
BS	0	(9,000)
BS	0	(19,000)
I-P	0	(150,000)
I-P	0	(100,000)
I-P	0	(495,000)
Total	0	(781,500)
BS	0	(15,000)
BS	0	(20,000)
P&E	120,000	(350,000)
P&E	80,000	(210,000)
P&E	5,000	(35,000)
P&E	38,000	(49,000)
P&E	33,000	(43,000)
P&E	88,000	(96,000)
P&E	30,000	(40,000)
P&E	35,000	(50,000)
P&E	38,000	(48,000)
P&E	30,000	(40,000)
P&E	0	(20,000)
I-P	0	(210,000)
I-P	0	(100,000)

CAPITAL REVENUE and EXPENDITURE

TRANSPORT

Roadworks

Regional Road Group

The following projects have been funded by the Regional Road Group –

- Tambellup West Road – repair failed pavement sections & reseal slk 8.61 to 10.00;
- Pootenup Road – repair failed pavement sections & reseal slk 10.98 to 12.75;
- Toolbrunup Road – repair failed pavement sections, widen shoulders & reseal slk 20.41 to 23.98;
- Broomehill-Kojonup Road – repair failed pavement sections & reseal slk 10.00 to 12.50;
- Gnowangerup-Tambellup Road – repair failed pavement sections & reseal slk 0.00 to 6.40.

Black Spot

The following projects have been funded by the Black Spot program –

- Tieline Road / Norrish Road;
- Tieline Road / Moultryerup Road;
- Flat Rocks Road / Greenhills South Road.

Roads to Recovery

The Shire's allocation from the Roads to Recovery program has been allocated to the following projects:-

- Pallinup Road – seal reconstructed section
- Warrenup Road – stabilise and seal failed section (south of Tambellup West Road)

Local Roads and Community Infrastructure Program

The Shire's allocation is \$441,000 from this program, and Council has resolved to undertake the following projects –

- Nymbup Road & Etna Road - culvert replacement;
- Journal Street – widen seal, kerb & footpath (post office to caravan park);
- Various town streets – kerbing;
- Beejenup Road – resheeting 1.24kms;
- Birt Road – resheeting 2-3kms;
- Paul Valley Road – resheeting 2-3kms;
- Yetermerup Road – resheeting 2-3kms;
- Stirling Access Road – resheeting 2-3kms;
- Flat Rocks Road – resheeting 2-3kms.

Footpaths

- Provision of \$35,000 to continue with footpath upgrades in Broomehill and Tambellup townsites, which is outlined in the 5 year Footpath Plan.

ECONOMIC SERVICES

- Provision of \$115,000 to develop a Holland Track Interpretive Centre and incorporate existing tourism plans. This is funded by the Drought Communities Program.
- Construction of Key Worker Accommodation in the form of Chalets at the Broomehill Caravan Park. Grant funding from the 'Building Better Regions Fund' and Municipal Funds will fund this project.
- Provision for sale of Lot 19 Taylor Street, Tambellup (former bowling club). The proceeds from the sale will be transferred to the Building Reserve.
- Implementation of water efficiencies in Broomehill and Tambellup, funded by the Drought Communities Program.
- Installation of water tanks at four locations in the Shire to provide additional water supply in the event of an emergency and for access in drought conditions.

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

Road Construction

Regional Road Group

	CLASS	Budget Revenue 2020/21	Budget Expense 2020/21
RG54	Tambellup West Rd - pavement repair & reseal	I-R	0 (69,500)
RG55	Pootenup Road - pavement repair & reseal	I-R	0 (106,200)
RG56	Toolbrunup Road - pavement repair, widen shoulders & reseal	I-R	0 (300,000)
RG57	Broomehill-Kojonup Road - pavement repair & reseal	I-R	0 (120,000)
RG58	Gnowangerup-Tambellup Road - pavement repair & reseal	I-R	0 (288,000)

Black Spot

BS8	Flat Rocks / Greenhills South Road	I-R	0 (121,700)
BS9	Tieline / Moulyerup Road	I-R	0 (108,700)
BS10	Tieline / Norrish Road	I-R	0 (92,400)

Roads to Recovery

RR26	Pallinup Road - seal	I-R	0 (220,000)
RR27	Warrenup Road - stabilise & reseal failed sthn section	I-R	0 (25,500)

Local Roads & Community Infrastructure Program

LR1	Nymbup Road - repair & extend culverts	I-R	0 (20,000)
LR2	Etna Road - repair & extend culverts	I-R	0 (20,000)
LR3	Journal Street - widen seal, kerb & footpath (PO to C/Park)	I-R	0 (55,000)
LR4	Kerbing - town streets	I-R	0 (21,000)
LR5	Beejenup Road - resheeting - slk 6.20 to 7.44	I-R	0 (30,000)
LR6	Birt Road - resheeting 2-3kms	I-R	0 (30,000)
LR7	Paul Valley Road - resheeting 2-3kms	I-R	0 (60,000)
LR8	Yetermerup Road - resheeting 2-3kms	I-R	0 (60,000)
LR9	Stirling Access Road - resheeting 2-3kms	I-R	0 (60,000)
LR10	Flat Rocks Road - resheeting 2-3kms	I-R	0 (85,000)

Footpaths

CC18	Footpath Plan	I-F	0 (35,000)
	Add back Job Depreciation	I-R	0 120,200

Total 497,000 (3,133,800)

ECONOMIC SERVICES

CAP144	Holland Track Interpretive Centre (DCP funding)	BS	0 (115,000)
CAP145	Chalets - Broomehill Caravan Park	BS	0 (240,000)
14770	Sale of Lot 19 Taylor St, Tambellup	LF	50,000 0
CAP164	Water efficiencies - Tambellup (DCP funding)	I-W	0 (25,000)
CAP165	Water efficiencies - Broomehill (DCP funding)	I-W	0 (25,000)
CAP166	Water tanks adjacent to standpipes (4 locations)	I-W	0 (55,000)

Total 50,000 (460,000)

TOTAL

1,227,000 (4,886,800)

LAND HELD FOR RESALE

LR 0 0

LAND - FREEHOLD

LF 50,000 0

BUILDINGS - NON SPECIALISED

BNS 600,000 (175,000)

BUILDINGS - SPECIALISED

BS 0 (678,500)

PLANT & EQUIPMENT

P&E 577,000 (1,032,000)

FURNITURE & EQUIPMENT

F&E 0 (12,000)

INFRASTRUCTURE - ROADS

I-R 0 (1,772,800)

INFRASTRUCTURE - FOOTPATHS

I-F 0 (35,000)

INFRASTRUCTURE - PARKS & OVALS

I-P 0 (1,055,000)

INFRASTRUCTURE - WATER SUPPLY

I-W 0 (105,000)

INFRASTRUCTURE - OTHER

I-O 0 (21,500)

1,227,000 (4,886,800)

CAPITAL REVENUE and EXPENDITURE

RESERVE TRANSFERS

Leave Reserve

- Transfer of \$50,000 to this Reserve for future payment of Long Service Leave entitlements accrued by staff.
- A transfer of \$8,700 from this Reserve for payment of Long Service Leave due in 20/21.

Plant Replacement Reserve

- A transfer to the Reserve of \$300,000 to provide for future plant replacement detailed in the Plant Replacement Program.
- A transfer from the Reserve of \$455,000 to fund the Plant Replacement program for 20/21.

Building Reserve

- Proceeds of \$50,000 from the sale of Lot 19 Taylor Street will be transferred into the Reserve.

Information & Communications Technology Reserve

- Transfer of \$10,000 for future replacement/upgrade of computers and technology.
- A transfer of \$12,000 for upgrade of administration computer hardware and software.

Tambellup Recreation Ground & Pavilion Reserve

- Transfer to this Reserve of \$5,000 for future requirements.

Broomehill Recreation Complex Reserve

- A transfer of \$8,600 to this Reserve for future maintenance requirements.

Building Maintenance Reserve

- Transfer of \$22,000 into this Reserve for future building maintenance requirements.

Sandalwood Villas Reserve

- A transfer of \$10,000 will be made into this reserve for future maintenance requirements.

Broomehill Bowling Green Replacement Reserve

- A transfer of \$8,600 to this reserve for future replacement of the bowling green surface. Contributions are made annually by the Broomehill Bowling Club for transfer to this Reserve.

Refuse Sites Post Closure Management Reserve

- A transfer of \$5,000 into this Reserve, in accordance with the Post Closure Management Plans for the Broomehill and Tambellup tips which recommend that a reserve be established to help meet the financial requirements for the closure of the Broomehill and Tambellup refuse sites once their useful life has been exhausted.

Lavieville Lodge Reserve

- A transfer of \$10,000 will be made into this reserve for future maintenance requirements.
- Renovations are planned for Unit 1, estimated to cost \$25,000 and are funded by a transfer from this Reserve.

Townscape Plan Implementation Reserve

- Transfer of \$23,000 to this Reserve to ensure funds are available for completion of the Townscape Plan.
- Transfer from this Reserve of \$300,000 to continue with Townscape works in Broomehill and Tambellup in 20/21.

Tambellup Bowling Green Replacement Reserve

- Transfer of \$7,500 into this Reserve for future replacement of the bowling green surface. Contributions are made annually by the Tambellup Community Pavilion Association for transfer to this Reserve.

Tourism and Economic Development Reserve

- \$10,000 will be utilised to investigate provision of a 24 hour fuel service in Broomehill.

LOANS

Short Term Loan Facilities

A short term facility was established in 2020 to assist with cashflow for construction of houses as part of the Great Southern Housing Initiative. As the proceeds from sale of four Shire houses were to be used to assist fund construction of the new houses, and sale of three houses has not yet occurred, the short term facility may be required in 20/21 until the remaining houses are sold.

SHIRE OF BROOMEHILL-TAMBELLUP
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CAPITAL REVENUE and EXPENDITURE

RESERVE TRANSFERS from / (to)

CLASS	Budget Revenue 2020/21	Budget Expense 2020/21
Leave Reserve	82,700	(51,800)
Plant Replacement Reserve	455,000	(304,000)
Building Reserve	0	(55,000)
Computer Reserve	12,000	(10,900)
Tambellup Recreation Ground & Pavilion Reserve	0	(5,900)
Broomehill Recreation Complex Reserve	0	(10,100)
Building Maintenance Reserve	0	(23,000)
Sandalwood Villas Reserve	0	(11,200)
Broomehill Synthetic Bowling Green Replacement Reserve	0	(9,600)
Refuse Sites Post Closure Management Reserve	0	(5,500)
Lavieville Lodge Reserve	25,000	(11,100)
Townscape Plan Implementation Reserve	300,000	(27,500)
Tambellup Bowling Green Replacement Reserve	0	(7,800)
Tourism and Economic Development Reserve	10,000	(700)
	884,700	(534,100)

LOANS

00122 Loan Repayments	0	(123,500)
Proceeds from New Loans	0	0
00123 Proceeds from Short Term Loan Facilities	600,000	0
00123 Repayment of Short Term Loan Facilities	0	(600,000)
	600,000	(723,500)

TOTAL CAPITAL

2,711,700	(6,144,400)
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Additional Information

Road Construction Program
Plant Replacement Program
Building Maintenance Program
Reserve Funds

SHIRE OF BROOMEHILL-TAMBELLUP

ROAD CONSTRUCTION PROGRAM 2020/21

REGIONAL ROAD GROUP

	Wages	Overheads	Plant Costs	Dep'n	Materials	Total
RG54 Tambellup West Road <i>Repair failed pavement sections & reseal to 7.0m - slk 8.61 to 10.00</i>	12,000	12,000	4,500	4,000	37,000	69,500
RG55 Pootenup Road <i>Repair failed pavement sections & reseal to 7.0m - slk 10.98 to 12.75</i>	21,500	21,500	6,200	5,500	51,500	106,200
RG56 Toolbrunup Road <i>Repair failed pavement sections, widen shoulders & reseal to 7.0m - slk 20.41 to 23.98</i>	50,000	50,000	38,500	31,800	129,700	300,000
RG57 Broomehill-Kojonup Road <i>Repair failed pavement sections & reseal - slk 10.00 to 12.50</i>	21,500	21,500	6,300	6,200	64,500	120,000
RG58 Gnowangreup-Tambellup Road <i>Repair failed pavement sections & reseal - slk 0.00 to 6.40</i>	43,500	43,500	28,000	23,000	150,000	288,000
TOTAL REGIONAL ROAD GROUP	148,500	148,500	83,500	70,500	432,700	883,700

BLACK SPOT

BS8 Flat Rocks Road / Greenhills Sth Road <i>Widen the curve seal, veg cleraing to improve sight lines, upgrade drainage & signage</i>	21,500	21,500	13,500	12,900	52,300	121,700
BS9 Tieline Road / Moultryerup Road <i>Widen the curve seal, veg cleraing to improve sight lines, extend culverts & signage</i>	23,500	23,500	18,600	18,500	24,600	108,700
BS10 Tieline Road / Norrish Road <i>Widen the curve seal, veg cleraing to improve sight lines, upgrade drainage & signage</i>	17,500	17,500	14,800	14,000	28,600	92,400
TOTAL BLACK SPOT	62,500	62,500	46,900	45,400	105,500	322,800

ROADS TO RECOVERY

RR26 Pallinup Road <i>Seal 5.2km</i>	6,000	6,000	4,500	3,500	200,000	220,000
RR27 Warrenup Road <i>Stabilise & seal 450m</i>	2,500	2,500	1,200	800	18,500	25,500
TOTAL ROADS TO RECOVERY	8,500	8,500	5,700	4,300	218,500	245,500

SHIRE OF BROOMEHILL-TAMBELLUP
ROAD CONSTRUCTION PROGRAM 2020/21

LOCAL ROADS & COMMUNITY INFRASTRUCTURE PROGRAM

	Wages	Overheads	Plant Costs	Dep'n	Materials	Total
LR1 Nymbup Road <i>Extend and repair culverts</i>	-	-	-	-	20,000	20,000
LR2 Etna Road <i>Extend and repair culverts</i>	-	-	-	-	20,000	20,000
LR3 Journal Street (post office to caravan park) <i>Widen seal, kerbing and footpath</i>	-	-	-	-	55,000	55,000
LR4 Town Streets <i>Upgrade kerbing</i>	-	-	-	-	21,000	21,000
LR5 Beejup Road <i>Resheeting - slk 6.20 to 7.44</i>	-	-	-	-	30,000	30,000
LR6 Birt Road <i>Resheeting 2-3 kms</i>	-	-	-	-	30,000	30,000
LR7 Paul Valley Road <i>Resheeting 2-3 kms</i>	-	-	-	-	60,000	60,000
LR8 Yetermerup Road <i>Resheeting 2-3 kms</i>	-	-	-	-	60,000	60,000
LR9 Stirling Access Road <i>Resheeting 2-3 kms</i>	-	-	-	-	60,000	60,000
LR10 Flat Rocks Road <i>Resheeting 2-3 kms</i>	-	-	-	-	85,000	85,000
TOTAL LOCAL ROADS & COMMUNITY INFRASTRUCTURE PROGRAM	-	-	-	-	441,000	441,000
TOTAL ROAD PROGRAM	219,500	219,500	136,100	120,200	1,197,700	1,893,000

	FUNDING
Regional Road Group	589,100
Black Spot	215,200
Roads to Recovery	404,100
Local Roads & Community Infrastructure Program	441,000
Municipal Funds	243,600
	1,893,000

10 YEAR PLANT REPLACEMENT PROGRAM 2020/21 to 2029/30

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30
GRADERS															
P12M4	BH004	Cat 12M Grader	2017	8 yrs	353,200					-350,000 120,000					
P12M3	TA18	Cat 12M Grader	2016	8 yrs	340,300				-350,000 120,000						
P12M2	BH006	Cat 12M Grader	2012	8 yrs	335,500	-350,000 120,000								-350,000 120,000	
LOADERS															
P930K	TA 281	Cat 930K Loader	2014	8 yrs	316,200			-330,000 90,000							
PSS2	BHT 92	Skid Steer	2017	8 yrs	157,000					-160,000 60,000					
TRUCKS															
PTT24	BH002	Isuzu FRR 850 (Skid Steer Truck)	2016	10 yrs	111,278						-130,000 50,000				
PTT22	BHT125	Mack truck	2013	8 yrs	311,007		-340,000 100,000								-340,000 100,000
PTT19	BHT0	Kenworth truck	2016	10 yrs	338,497							-340,000 100,000			
PTT27	TA017	Isuzu FRR600 truck Maintenance Crew	2019	5 yrs	125,800				-125,000 30,000					-125,000 30,000	
PTT28	TA386	Isuzu FRR500 factory tipper Parks and Gardens	2019	5yrs	84,900					-85,000 25,000					-85,000 25,000
PTT18	TA06	Isuzu FVY1400 Jetpacher (Secondhand)	*2010		176,305										
BACKHOE															
PBHOE	BH013	Caterpillar 444 Backhoe	2013	8 yrs	182,500	-210,000 80,000								-210,000 80,000	
EXCAVATOR															
NEW		Excavator		10 yrs	100,000										
ROLLERS															
PRR3	BH005	Caterpillar PF300 Tyred roller	2018	8 yrs	187,500							-200,000 50,000			

10 YEAR PLANT REPLACEMENT PROGRAM 2020/21 to 2029/30

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30
ROLLERS															
PVR1	BH001	Cat Vibrating Roller	2016	10 yrs	153,200						-200,000				
											50,000				
MOWERS															
PTORO2	BHT84	Toro / Finishing Mower	2013	8 yrs	34,150		-45,000								-45,000
							10,000								10,000
PTORO3	BH007	Toro 360 Tractor/Mower	2016	8 yrs	43,150				-45,000						
									10,000						
PTORO5	BHT151	Reel Mower	2020	10 yrs	61,800										-60,000
															10,000
LIGHT VEHICLES															
PUTE130	1TA	Ford Ranger XLT dualcab with canopy	2020	30,000km	48,700	-49,000	-49,000	-49,000	-49,000	-49,000	-49,000	-49,000	-49,000	-49,000	-49,000
						38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
PUTE126	TA052	Ford Ranger dual cab	2020	30,000km	42,600	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000
						33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
PUTE125	TA001	Ford Ranger Wildtrak dual cab <i>* provision for 2 changeovers per year</i>	2020	15,000km	47,400	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000
						88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000
PTT29	BH009	Isuzu NLR55 SWB light tipper	2019	30,000km	45,300		-45,000		-45,000		-45,000		-45,000		-45,000
							23,000		23,000		23,000		23,000		23,000
PUTE127	BH00	Ford Ranger dual cab	2020	30,000km	37,041	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000
						30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE110	BH014	Ford Ranger extra cab	2018	30,000km	48,000	-50,000		-50,000		-50,000		-50,000		-50,000	
						35,000		35,000		35,000		35,000		35,000	
PUTE129	BH003	Ford Ranger dual cab	2020	30,000km	47,500	-48,000	-48,000	-48,000	-48,000	-48,000	-48,000	-48,000	-48,000	-48,000	-48,000
						38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
PUTE128	TA005	Ford Ranger dual cab	2020	30,000km	39,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000
						30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
ADMIN															
PUTE119	OTA	Ford Ranger XLT dual cab <i>CEO - CURRENTLY NOVATED LEASE</i>	2019	30,000km	47,000	0	0	0	0	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
						40,000	0	0	0	0	43,000	43,000	43,000	43,000	43,000
PCAR74	BH000	Ford Everest Wagon	2020	25,000km	51,000	-51,000	-51,000	-51,000	-51,000	-51,000	-51,000	-51,000	-51,000	-51,000	-51,000
						40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000

10 YEAR PLANT REPLACEMENT PROGRAM 2020/21 to 2029/30

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 20/21	TOTAL 21/22	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30
ROAD BROOMS															
PBROOM1		Caterpillar Road Broom	2010	10 yrs	29,403	-35,000									-35,000
						5,000									5,000
PTLR7	TA2251	3 axle Float Trailer	2009	15 yrs	71,159					-120,000					
										30,000					
PTLR16	1TMR361	Side Tipping Quad Dog	2012	15 yrs	108,000								-110,000		
													30,000		
PTLR22	BHT1636	Side Tipping Trailer	2017	15 yrs	75,000										
PTLR21	BHT1624	Dual axle fuel trailer	2016	15 yrs	19,608										
MISC															
NEW		Forklift	2019	15 yrs	25,000										
PGTR	TA417	John Deere 6x4 Gator (spray unit)	2020	10 yrs	21,006										-30,000
															5,000
PWATER		Water tank	2016	15 years	63,909										
		Misc. minor plant		annually		-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000
		TOTAL PURCHASES		* 2nd hand		-455,000	-387,000	-345,000	-472,000	-640,000	-354,000	-507,000	-334,000	-442,000	-564,000
PURCHASE FINANCING															
		Plant Reserve Opening Balance				324,979	174,666	191,976	301,791	285,429	100,945	201,077	148,960	269,452	282,848
		Transfer from Municipal Fund				300,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
		Interest	1.50%			4,687	4,310	4,815	5,638	5,516	4,132	4,883	4,492	5,396	5,496
		Reserve Funds Utilised				455,000	387,000	345,000	472,000	640,000	354,000	507,000	334,000	442,000	564,000
		CLOSING BALANCE of RESERVE FUND				174,666	191,976	301,791	285,429	100,945	201,077	148,960	269,452	282,848	174,345
		LIGHT FLEET CHANGEOVERS (NET)				45,000	92,000	85,000	92,000	140,000	104,000	97,000	104,000	97,000	104,000
		HEAVY PLANT (NET)				410,000	295,000	260,000	380,000	500,000	250,000	410,000	230,000	345,000	460,000
						455,000	387,000	345,000	472,000	640,000	354,000	507,000	334,000	442,000	564,000

BUILDING MAINTENANCE PROGRAM		BUDGET 2020/21
GOVERNANCE		
BH Administration Building		
	Install roller doors & enclose carport beneath building	17,000
	Security cameras - <i>carry over</i>	4,500
	General Maintenance	5,000
	Total	26,500
TA Administration Building		
	Security cameras - <i>carry over</i>	4,500
	General Maintenance	5,000
	Total	9,500
HEALTH		
TA Infant Health Clinic		
	Painting - kitchen/laundry/toilet/front room & rear patio	5,000
	Remove rainwater tank/redirect stormwater to drainage	2,000
	General Maintenance	1,000
	Total	8,000
STAFF HOUSING		
17 Taylor Street, Tambellup		
	General Maintenance	5,000
	Total	5,000
18 Henry Street, Tambellup		
	General Maintenance	5,000
	Total	5,000
63 Taylor Street, Tambellup		
	General Maintenance	5,000
	Total	5,000
38 Ivy Street, Tambellup		
	Repair tiles in dining room	3,000
	General Maintenance	5,000
	Total	8,000
21 Lathom Street, Broomehill		
	General Maintenance	5,000
	Total	5,000
5 Leven Street, Broomehill		
	General Maintenance	5,000
	Total	5,000
OTHER HOUSING		
13 Parnell Street, Tambellup		
	General Maintenance	5,000
	Total	5,000
Lot 1/22 Taylor Street, Tambellup		
	General Maintenance	5,000
	Total	5,000

BUILDING MAINTENANCE PROGRAM		BUDGET 2020/21
OTHER HOUSING		
Lot 2/22 Taylor Street, Tambellup		
	General Maintenance	5,000
	Total	5,000
Unit 1, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 2, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 3, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 4, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 5, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 6, Sandalwood Villas		
	General Maintenance	1,000
	Total	1,000
Unit 1, Lavieville Lodge		
	Renovations	25,000
	General Maintenance	1,500
	Total	26,500
Unit 2, Lavieville Lodge		
	General Maintenance	1,500
	Total	1,500
Unit 3, Lavieville Lodge		
	General Maintenance	1,500
	Total	1,500
Unit 4, Lavieville Lodge		
	General Maintenance	1,500
	Total	1,500
COMMUNITY AMENITIES		
Holland Park Toilets		
	General Maintenance	3,000
	Total	3,000
Diprose Park Toilets		
	General Maintenance	4,000
	Total	4,000
Norrish Street (disabled access) Public Toilets		
	Paint internals and ceiling	9,000
	General Maintenance	3,000
	Total	12,000

BUILDING MAINTENANCE PROGRAM		BUDGET 2020/21
RECREATION & CULTURE		
BH Hall		
	Security upgrades to windows and replace doors	8,500
	General Maintenance	5,000
	Total	13,500
TA Hall		
	Painting - woodwork on window frames	6,000
	General Maintenance	4,000
	Total	10,000
BH Recreation Complex		
	Generator switch (emergency management)	2,500
	Security cameras - <i>carry over</i>	4,500
	General Maintenance	5,000
	Total	12,000
TA Pavilion		
	Generator switch (emergency management)	4,000
	Security cameras - <i>carry over</i>	4,500
	Drinking fountains	9,000
	General Maintenance	5,000
	Total	22,500
BH RSL Hall		
	Exterior Paint	8,000
	Toilet Block Renovations	19,000
	General Maintenance	3,000
	Total	30,000
Tambellup RSL Hall		
	General Maintenance	500
	Total	500
TA Youth Centre		
	General Maintenance	2,000
	Total	2,000
TA CRC & Library		
	Remove redundant door and fill wall	1,000
	General Maintenance	4,000
	Total	5,000
BH Museum		
	General Maintenance	5,000
	Total	5,000
TA Station Master's Building - Museum		
	Repairs to storeroom	3,000
	General Maintenance	2,000
	Total	5,000

BUILDING MAINTENANCE PROGRAM		BUDGET 2020/21
ECONOMIC SERVICES		
BH Caravan Park		
	General Maintenance	5,000
	Total	5,000
TA Railway Station Building		
	General Maintenance	2,000
	Total	2,000
Bendigo Bank		
	General Maintenance	5,000
	Total	5,000
	TOTAL BUILDING MAINTENANCE PROGRAM	265,500

RESERVE FUNDS	Budget 2020/21	Actual YTD	Revised Budget 2019/20
(a) Leave Reserve			
Opening Balance	112,800	82,075.65	82,100
Amount Set Aside/Transfer to Reserve	50,000	50,000.00	50,000
Amount Used/Transfer from Reserve	(82,700)	(20,837.00)	(52,700)
Interest Received	1,800	1,535.55	2,200
	81,900	112,774.20	81,600
(b) Plant Reserve			
Opening Balance	324,400	260,173.44	260,200
Amount Set Aside/Transfer to Reserve	300,000	300,000.00	300,000
Amount Used/Transfer from Reserve	(455,000)	(239,681.00)	(387,700)
Interest Received	4,000	3,895.43	9,000
	173,400	324,387.87	181,500
(c) Building Reserve			
Opening Balance	355,700	261,528.09	261,500
Amount Set Aside/Transfer to Reserve	50,000	341,000.00	1,090,000
Amount Used/Transfer from Reserve	0	(250,000.00)	(958,300)
Interest Received	5,000	3,205.94	5,000
	410,700	355,734.03	398,200
(d) Information Technology Reserve			
Opening Balance	53,400	42,739.31	42,700
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	(12,000)	0.00	0
Interest Received	900	661.31	1,000
	52,300	53,400.62	53,700
(e) Tambellup Recreation Ground & Pavilion Reserve			
Opening Balance	57,400	51,615.94	51,600
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	900	737.14	1,200
	63,300	57,353.08	57,800
(f) Broomehill Recreation Complex Reserve			
Opening Balance	95,900	86,052.34	86,100
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	1,500	1,231.14	2,000
	106,000	95,883.48	96,700
(g) Building Maintenance Reserve			
Opening Balance	22,300	67,323.57	67,300
Amount Set Aside/Transfer to Reserve	22,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	(56,000.00)	(56,000)
Interest Received	1,000	991.39	800
	45,300	22,314.96	22,100

RESERVE FUNDS	Budget 2020/21	Actual YTD	Revised Budget 2019/20
(h) Sandalwood Villas Reserve			
Opening Balance	93,300	82,085.89	82,100
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	1,200	1,190.47	2,000
	104,500	93,276.36	94,100
(i) Broomehill Bowling Green Replacement Reserve			
Opening Balance	75,200	65,635.08	65,600
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	1,000	956.40	1,500
	84,800	75,191.48	75,700
(j) Refuse Sites Post Closure Management Reserve			
Opening Balance	31,900	26,554.52	26,500
Amount Set Aside/Transfer to Reserve	5,000	5,007.72	5,000
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	500	392.30	700
	37,400	31,954.54	32,200
(k) Lavieville Lodge Reserve			
Opening Balance	80,800	69,745.55	69,700
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	(25,000)	0.00	0
Interest Received	1,100	1,024.33	1,700
	66,900	80,769.88	81,400
(l) Townscape Plan Implementation Reserve			
Opening Balance	272,700	347,522.10	347,500
Amount Set Aside/Transfer to Reserve	23,000	0.00	0
Amount Used/Transfer from Reserve	(300,000)	(79,234.00)	(200,000)
Interest Received	4,500	4,406.25	7,000
	200	272,694.35	154,500
(m) Tambellup Bowling Green Replacement Reserve			
Opening Balance	23,000	15,295.57	15,300
Amount Set Aside/Transfer to Reserve	7,500	7,505.55	7,500
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	300	264.77	300
	30,800	23,065.89	23,100
(n) Tourism and Economic Development Reserve			
Opening Balance	50,600	30,000.00	30,000
Amount Set Aside/Transfer to Reserve	0	20,012.19	20,000
Amount Used/Transfer from Reserve	(10,000)	0.00	(20,000)
Interest Received	700	564.04	300
	41,300	50,576.23	30,300
Total Cash Backed Reserves	1,298,800	1,649,376.97	1,382,900

RESERVE FUNDS	Budget 2020/21	Actual YTD	Revised Budget 2019/20
Summary of Transfers To and (From)			
Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	51,800	51,535.55	52,200
Plant Reserve	304,000	303,895.43	309,000
Building Reserve	55,000	344,205.94	1,095,000
Information Technology Reserve	10,900	10,661.31	11,000
Tambellup Rec Ground & Pavilion Reserve	5,900	5,737.14	6,200
Broomehill Rec Complex Reserve	10,100	9,831.14	10,600
Building Maintenance Reserve	23,000	10,991.39	10,800
Sandalwood Villas Reserve	11,200	11,190.47	12,000
Broomehill Bowling Green Replacement Reserve	9,600	9,556.40	10,100
Refuse Sites Post Closure Management Reserve	5,500	5,400.02	5,700
Lavieville Lodge Reserve	11,100	11,024.33	11,700
Townscape Plan Implementation Reserve	27,500	4,406.25	7,000
Tambellup Bowling Green Replacement Reserve	7,800	7,770.32	7,800
Tourism and Economic Development Reserve	700	20,576.23	20,300
	534,100	806,781.92	1,569,400
Transfers from Reserves			
Leave Reserve	(82,700)	(20,837.00)	(52,700)
Plant Reserve	(455,000)	(239,681.00)	(387,700)
Building Reserve	0	(250,000.00)	(958,300)
Information Technology Reserve	(12,000)	0.00	0
Tambellup Rec Ground & Pavilion Reserve	0	0.00	0
Broomehill Rec Complex Reserve	0	0.00	0
Building Maintenance Reserve	0	(56,000.00)	(56,000)
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	(25,000)	0.00	0
Townscape Plan Implementation Reserve	(300,000)	(79,234.00)	(200,000)
Tambellup Bowling Green Replacement Reserve	0	0.00	0
Tourism and Economic Development Reserve	(10,000)	0.00	(20,000)
	(884,700)	(645,752.00)	(1,674,700)
Total Transfer to/(from) Reserves	(350,600)	161,029.92	(105,300)

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

Broomehill Recreation Complex Reserve

To be used for works at the Broomehill Recreation Complex in agreement with the Management Committee of 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.



Schedule of Fees & Charges

for the year ending 30 June 2021

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
GENERAL PURPOSE FUNDING		
Rates		
Administration Fee - Rates Instalments (per notice - excluding the first notice)	N	10.00
Account/Rates Enquiry Fee	Y	45.00
Reissue of Rate Notice	Y	10.00
Photocopying		
A4 per sheet	Y	0.30
A4 per sheet - double sided	Y	0.40
A3 per sheet	Y	0.50
A3 per sheet - double sided	Y	0.60
Binding - per copy	Y	5.50
Faxes		
Inwards - first page	Y	1.10
Inwards - subsequent pages	Y	0.55
Outwards- first page	Y	3.30
Outwards - subsequent pages	Y	1.10
Other Charges		
Sale of Electoral Rolls - per copy	Y	30.00
Eftpos Service Charge - 1.2% of total transaction value	Y	1.20%
Sale of Minutes - per page	Y	0.30
GOVERNANCE		
Freedom of Information		
Fees are prescribed in the <i>Freedom of Information Act Regulations 1993</i>		
Application Fee <i>under section 12(1)(e) of the Act</i>	N	30.00
Charge for Time Dealing with the Application - Per Hour - Pro Rata	N	30.00
Access Time Supervised by Staff - Per Hour - Pro Rata	N	30.00
Photocopying Staff Time - Per Hour - Pro Rata	N	30.00
Per Photocopy - A4	Y	0.20
Transcribing from tape, film or computer (per hour, pro rata)	N	30.00
Duplicating a tape, film or computer information	N	At Cost
Delivery, packaging and postage	N	At Cost
LAW, ORDER & PUBLIC SAFETY		
FIRE PREVENTION		
Sale of Fire Maps	Y	15.00
Registration of Loading & Unloading Sites	Y	55.00
ANIMAL CONTROL		
Dog Registrations		
Registrations are prescribed in the <i>Dog Act Regulations 1976</i>		
<i>Concession of 50% available to eligible pensioners</i>		
Unsterilized Dog/Bitch - 1 year	N	50.00
Unsterilized Dog/Bitch - 3 years	N	120.00
Unsterilized Dog/Bitch - lifetime	N	250.00
Dog/Bitch Sterilised - 1 year	N	20.00
Dog/Bitch Sterilised - 3 years	N	42.50
Dog/Bitch Sterilised - Lifetime	N	100.00
Dangerous Dog - 1 year	N	50.00
Working Dogs - 1 year	N	12.50
Working Dogs - 3 years	N	30.00
Working Dogs Sterilised - 1 year	N	5.00
Working Dogs Sterilised - 3 years	N	10.65

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
LAW, ORDER & PUBLIC SAFETY		
ANIMAL CONTROL		
Cat Registrations		
Registrations are prescribed in the <i>Cat Act Regulations 2012</i>		
<i>Concession of 50% available to eligible pensioners</i>		
Registration - 1 year	N	20.00
Registration - 3 years	N	42.50
Registration of Cat for Life	N	100.00
Application for grant or renewal of approval to breed cats	N	100.00
		<i>per breeding cat (male or female)</i>
Pound Fees		
Seizure & impounding of registered dog or cat	N	80.00
Seizure & impounding of unregistered dog or cat	N	80.00
Maintenance of dog in pound - per day	N	20.00
Maintenance of cat in pound - per day	N	20.00
Microchipping of impounded dog or cat	Y	50.00
Destruction of Animal at owners request	Y	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
Daily Fee for Impounded Vehicle at Depot	Y	\$10.00
HEALTH		
Health Inspection		
Water Sampling Fee (Not Salinity Testing)	Y	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
Inspection Fee	N	118.00
Additional Application Fee - non standard units	Y	82.50
HOUSING		
Staff Housing - Rental per week		
18 Henry Street	N	115.00
20 Henry Street	N	115.00
27 East Terrace	N	115.00
63 Taylor Street	N	115.00
38 Ivy Street	N	115.00
11 Lavarock Street	N	115.00
17 Taylor Street	N	115.00
21 Lathom Street	N	115.00
16 Leven Street	N	115.00
Other Housing - Rental per week		
Sandalwood Villas		
~ Single occupancy	N	160.00
~ Single occupancy with pet	N	170.00
~ Couple occupancy	N	180.00
~ Couple occupancy with pet	N	190.00
Lavieville Lodge	N	80.00
Holland Court		
~ Single occupancy	N	160.00
~ Single occupancy with pet	N	170.00
~ Couple occupancy	N	180.00
~ Couple occupancy with pet	N	190.00
Bonds - prescribed in the Residential Tenancies Regulations 1989		
Tenancy Bonds	N	Value of 4 weeks rent
Pet Bond (excludes Lavieville Lodge)	N	260.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
COMMUNITY AMENITIES		
REFUSE COLLECTION		
Household Refuse		
Residential refuse - including recycling	N	235.00
Residential refuse - additional bin	N	135.00
Commercial refuse - including recycling	N	255.00
Commercial refuse - additional bin	N	155.00
Residential - additional recycling bin	N	100.00
Commercial - additional recycling bin	N	100.00
New 240 Litre Wheelie Bin	Y	100.00
REFUSE SITE CHARGES		
Transfer Station Charges - Broomehill & Tambellup		
Prepaid Tip Pass - 52 tokens	N	145.60
Prepaid Tip Pass - 5 tokens	N	14.00
Nature & Quantity of Waste		
	Tokens	
1 x 120litre or 240litre mobile garbage bin, each	1	2.80
Car boot load	1	2.80
Station wagon boot load	2	5.60
Van, utility or trailer - not exceeding 1.8m x 1.2m	4	11.20
Small truck (2-4 tonne)	12	33.60
Medium truck (4-6 tonne)	16	44.80
Truck (6-8 tonne)	24	67.20
Truck (8+ tonne single axle)	32	89.60
Truck (8+ tonne dual axle)	40	112.00
Truck (semi trailer 20m ³ capacity)	80	224.00
Bulk bin (3m ³ or less)	12	33.60
Bulk bin (3m ³ to 6m ³)	16	44.80
Bulk bin (6m ³ to 10m ³)	24	67.20
Bulk bin (exceeding 10m ³)	40	112.00
White goods	0	No Charge
Batteries (car, truck etc)	0	No Charge
Scrap metal - sorted, uncontaminated	0	No Charge
Timber - uncontaminated	0	No Charge
Green waste - domestic, uncontaminated	0	No Charge
Recyclables - (glass, plastics, cardboard) uncontaminated	0	No Charge
Car body - if placed in recyclable area	0	No Charge
Truck body, large equipment - if recyclable	0	No Charge
Builders rubble - to landfill (per cubic metre)	5	14.00
Tyres - passenger vehicle and motor cycle, each	1	2.80
Tyres - passenger vehicle, on rim, each	2	5.60
Tyres - small truck, 4WD, each	2	5.60
Tyres - small truck, 4WD, on rim, each	3	8.40
Tyres - large truck, each	4	11.20
Tyres - large truck, on rim, each	9	25.20
Tyres - tractor, small up to 1m, each	12	33.60
Tyres - tractor, large 1m-2m, each	26	72.80

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
COMMUNITY AMENITIES		
TOWN PLANNING		
Town Planning Scheme		
Town Planning Scheme Amendments	N	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
b) more than \$50,000 but not more than \$500,000	N	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
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
e) more than \$5.0m but not more than \$21.5m.	N	\$12,633 plus 0.123% for every \$1 in excess of \$5m
f) more than \$21.5m.	N	34,196.00
Development Applications		
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
Extractive Industry		
3. Determining a development application for an extractive industry where the development has not commenced or carried out	N	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
5A. Determining an application to amend or cancel a development approval	N	295.00
Subdivision Clearance		
5. Providing a subdivision clearance for -		
a) not more than 5 lots	N	\$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
c) more than 195	N	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
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

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
COMMUNITY AMENITIES		
TOWN PLANNING		
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
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
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
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
12. Providing a zoning certificate	N	73.00
13. Replying to a Property settlement questionnaire	N	73.00
14. Providing written planning advice	N	73.00
Activities in Thoroughfares and Public Places and Trading Local Law 2008		
Application for Permit Fee	N	100.00
Permit Renewal/Transfer Fee	N	60.00
CEMETERY		
Cemetery Fees		
<i>Cemeteries Local Law 2008</i>		
Sinking of Any Grave	Y	1,000.00
Sinking Grave - Stillborn child	Y	600.00
Sinking Grave beyond 1.8m - per 300 mm	Y	100.00
Reopening Grave - Adult	Y	1,000.00
Reopening Grave - Child	Y	1,000.00
Interment - without two days notice	Y	400.00
Interment - on weekends, public holidays or outside normal working hours	Y	500.00
Grant of Burial - 2.4 x 1.2 (also applies to Niche Wall)	Y	85.00
Re-opening Niche Wall Single	Y	50.00
Re-opening Niche Wall Double	Y	100.00
Interment of Ashes in Niche Wall - Single	Y	130.00
Interment of Ashes in Niche Wall - Double	Y	150.00
Niche Wall Plaque - <i>at cost from supplier</i>	Y	At Cost
Registration of ashes interred into existing grave	Y	50.00
Exhumations - <i>partial service, please refer to Councils Policy</i>	Y	2,000.00
Removal of Kerbing, Grass and Tiles per hour	Y	50.00
Miscellaneous Charges		
Permission to erect a headstone and/or kerbing	Y	30.00
Permission to erect a monument	Y	30.00
Permission to erect a nameplate	Y	30.00
Registration of transfer of form of Grant of Right of Burial	Y	15.00
Grave Number Plate (<i>Broomehill Cemetery only</i>)	Y	30.00
Undertakers single license for one burial	Y	30.00
Undertakers annual license fee	Y	150.00
Copy of Local Laws	Y	10.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
RECREATION & CULTURE		
PUBLIC HALLS & CIVIC CENTRES		
Hall Hire - Broomehill and Tambellup		
Bonds		
Hall Bond	N	500.00
Key Bond	N	50.00
Hire Charges		
Broomehill Hall	Y	250.00
Tambellup Hall (<i>excluding Lesser Hall</i>)	Y	250.00
Tambellup Hall (<i>including Lesser Hall</i>)	Y	300.00
Tambellup Lesser Hall	Y	150.00
Reception/Meeting Room	Y	40.00
Per Half day - Regular Booking	Y	15.00
Per Full Day - Regular Booking	Y	30.00
Heaters	Y	50.00
Equipment Hire		
<i>Excludes equipment from the Broomehill and Tambellup Halls</i>		
Table Hire - each	Y	10.00
Chair Hire - each	Y	2.00
Equipment Hire Bonds	N	200.00
LIBRARIES		
Broomehill Public Library		
Internet/Computer Usage		
~ per hour	Y	5.00
~ per 1/2 hour	Y	3.00
~ per 1/4 hour	Y	2.00
TRANSPORT		
Licensing		
Local Plates (ie 999BH and 999TA)	Y	230.00
Licensing Enquiry	Y	2.20
Rural Numbering		
Rural Street Number and Signage	Y	at cost
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 \$105.00
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 \$105.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

ECONOMIC SERVICES

BUILDING CONTROL

Fees are prescribed in the Building Regulations 2012

Applications for Building Permits, Demolition Permits

	GST	2020/21
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 \$105.00
3. Application for a Demolition Permit		
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure:-	N	105.00
b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure:-	N	\$105.00 for each storey of the building
4. Application to extend the time during which a building or demolition permit has effect	N	105.00

Application for Occupancy Permits, Building Approval Certificates

1. Application for an occupancy permit for a completed building	N	105.00
2. Application for a temporary occupancy permit for an incomplete building	N	105.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis	N	105.00
4. Application for a replacement occupancy permit for permanent change of the building use, classification	N	105.00
5. Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of resubdivision	N	\$11.60 for each strata unit covered by the application, but not less than \$115.00
6. 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 \$105.00
7. 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 \$105.00
8. Application to replace an occupancy permit for an existing building	N	105.00
9. Application for a building approval certificate for an existing building where unauthorised work has been done	N	105.00
10. Application to extend the time during which an occupancy permit or building approval certificate has effect	N	105.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2021

	GST	2020/21
ECONOMIC SERVICES		
BUILDING CONTROL		
Construction Training Fund Levy		
Levy	N	0.2% of the estimated construction over \$20,000
Commission	Y	8.25
Building Commission Levy (previously Builders Registration Board)		
Levy	N	61.65
Commission	N	5.00
Swimming Pools - Building Regulations - reg 53.		
Inspections of Pool Enclosures (4 yearly)	N	58.45
CARAVAN PARKS		
Broomehill		
Caravan Park rental fee - powered site - caravan and tent Up to two people per night	Y	30.00
Caravan Park rental fee - per extra person	Y	5.00
Shower - Caravan Park - Per person daily	Y	10.00
Key Bond	N	50.00
OTHER SERVICES		
Sale of Water - per kilolitre (\$11 minimum charge)	Y	3.40
Tambellup West Rd Standpipe	Y	3.40
Crawford St, Broomehill-Kojonup Rd & Greenhills North Rd standpipes	Y	9.20
Standpipe Access Card (per card)	Y	22.00
<i>Activities in Thoroughfares and Public Places and Trading Local Law 2008</i>		
Seed Collection - Commercial	Y	55.00
OTHER PROPERTY & SERVICES		
PRIVATE WORKS		
Plant Hire Rates - per hour		
Grader	Y	190.00
Front End Loader	Y	190.00
Isuzu Jetpatcher (excluding materials)	Y	190.00
Isuzu Jetpatcher (Local Government Rate)	Y	140.00
Backhoe	Y	180.00
Heavy Tipper Truck	Y	200.00
Light Truck	Y	100.00
Multi Tyred Roller	Y	135.00
Skid Steer	Y	125.00
Ride on Mower	Y	80.00
Plate Compactor - per day	Y	80.00
Plate Compactor - bond	N	100.00
<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
Gravel - per truck load (14 tonne) - plus haulage	Y	392.00
Blue Metal - per cubic metre (at cost + transport)	Y	at cost
Sand - per cubic metre	Y	40.00
Gravel - per cubic metre	Y	45.00
Delivery - per kilometre	Y	2.50