

Annual Budget

for the year ended 30 June 2023



Budget Introduction

From the CEO



It is my pleasure, as the new CEO of the Shire of Broomehill-Tambellup, to present the 2022/2023 Annual Budget.

This years' budget totals \$12.9m, representing \$7.1m in operating expenditure and \$5.8m in capital expenditure. This budget is highlighted by several exciting community projects, including the construction of a Caravan Park in Tambellup, improvements at the Tambellup Youth Centre (The Zone) and the townscape improvements currently under construction at the Journal Street intersection in Broomehill.

Major widening works on Tieline Road and new seal on a gravel section of Warrenup Road are the biggest jobs in a \$1.85m road construction program, up from \$991,000 last financial year. The Shire 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.

The 2022/2023 financial year will see a major review undertaken of the Shire's long term planning processes, commencing with a new Community Strategic Plan, the Shire's key document to set the direction for the next ten years. I encourage all community members to get involved in the consultation that will be undertaken to formulate this plan. Once the new ten year direction is set, Shire staff will then complete a new Corporate Business Plan, a four year operational plan that sets the implementation of the strategies contained within the ten year plan. Both documents will be available on the Shire's website when completed.

In addition to these two important planning documents, 2022/2023 will be used to scope improvements to major community facilities, including the Broomehill Recreational Complex, Tambellup Youth Centre, Tambellup Main Street & Railway Precinct and the Tambellup Caravan Park. All input and ideas for these areas are welcomed and the Shire will be working closely with user groups to develop these important future directions.

The enclosed budget is a result of the goals and strategies defined in the Shire's long term planning processes. Highlights of this years' Annual Budget are:

General Purpose Funding

OPERATING

- Rates increase of 4% raising an additional \$108,436 (the Local Government Cost Index is currently 5.9%);
- CBH ex-gratia rates also increase by 4%;
- Rates write-offs budgeted for Tambellup Golf Club and Tambellup Business Centre as in previous years; and
- Advance payment of Financial Assistance Grants received in June 2022 of approximately 75% of the 2022/23 allocation. Final allocation has not been advised, budget is calculated on 25% of 2021/22 allocation.

Governance

OPERATING

- Members Meeting Fees \$64,000, President and Deputy Allowances \$12,500 - increased per Council workshop 9 June 2022;
- Additional IT expense \$20,000 – includes new SynergySoft programs (Customer Service Module and On-line Purchase Orders);
- Amalgamation funds \$33,800 – to commence amalgamation of Town Planning Schemes;
- Integrated Planning expenses \$40,000 – for review of Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan (includes Financial and Asset Management plans);

CAPITAL

- Broomehill Administration Building; enclose carport/install roller doors for security - \$30,000; and
- Vehicle changeovers for the Chief Executive Officer and Manager Finance & Administration - from Plant Reserve.

Law, Order & Public Safety

OPERATING

- Emergency Services Levy (ESL) Grant \$45,800 with expense of same for clothing & equipment, maintenance of equipment and insurances for fire brigade volunteers;
- Community Emergency Services Manager (CESM) agreement continues with DFES, Shires of Katanning and Woodanilling - \$20,000; and
- Ranger Services provided under Service Agreement with Shire of Kojonup - \$22,000.

Health

OPERATING

- Infant Health Clinic (occupied by Tambellup Family Daycare); carpet to main room and sleep room - \$5,000;
- Health Inspection; Environmental Health Officer provided under Service Agreement with Shire of Plantagenet - \$7,000; and
- Pest Control – increase in expenditure for participation in the Contiguous Local Authority Group (CLAG) for mosquito control with the Shires of Gnowangerup and Katanning; includes staff training, purchase of baits and equipment - \$9,500.

Education & Welfare

OPERATING

- A Smart Start, annual contribution - \$4,300;
- Donations to Broomehill and Tambellup Primary Schools to assist with transport for swimming lessons - \$1,000 each;

- A Smart Start program – balance of Great Southern Development Commission (GSDC) funding held for employment costs of Co-ordinators;
- Youth Worker program – funding from Youth Great Southern \$20,000 and Tambellup Noongar Land Association \$10,000 to assist with continuation of Youth Worker program. Total expense of \$60,000 will see the program continue through to March 2023 (\$30,000 net cost); and

CAPITAL

- Local Roads and Community Infrastructure Program (LRCIP) Phase 3 funding of \$120,000 has been allocated to the Tambellup Youth Centre for building extension and improvements and extension of the sealed area.

Housing

OPERATING

- Routine maintenance of staff housing, GROH houses and Seniors Accommodation units;
- Installation of blinds to the gazebo at Sandalwood Villas - \$2,500;

CAPITAL

- Sale of housing at 27 East Terrace, Tambellup (settled 21/07/2022) - \$180,000; and
- Renovation of recently vacated Unit 3 at Lavieville Lodge - \$25,000 from Reserve.

Community Amenities

OPERATING

- Rubbish collection charges for household and commercial properties increased by approx. 4% (raising an additional \$2,500);
- Cost of collection of tyres for disposal from Broomehill and Tambellup tips - \$10,000;
- Town Planning revenue decreased from \$38,000 to \$10,000 (*21/22 Flat Rocks Wind Farm & CBH applications*);
- Town Planning consultant expense - \$30,000;
- Town Planning legal advice in relation to Flat Rocks Wind Farm - \$15,000; and

CAPITAL

- Broomehill Cemetery; seating under new gazebo (*carry over*) - \$8,000 (CEO may reallocate to other Broomehill Cemetery improvements following discussions with the Council).

Recreation & Culture

OPERATING

- Tambellup Pavilion, installation of hand rails down steps to oval (*carry over*) - \$5,000;
- Routine maintenance of Town Halls, Sporting Complex's, Parks and Gardens;
- Broomehill Library - grant funding approved to purchase IT equipment and host Genealogy Workshops with the Tambellup CRC - \$3,000;

- Library Management payment to Tambellup CRC in accordance with the Service Agreement - \$50,000;
- Participation (signage) in the Yoorn (Bobtail) Trail project with Outdoors Great Southern - \$22,000;
- Heritage - Municipal Inventory review - \$19,500 (*funding 50/50 received in 2021/22*);

CAPITAL

- Broomehill Hall; security upgrades windows/doors (*carry over*) - \$8,500;
- Broomehill RSL Hall; toilet upgrades (*carry over*) - \$15,000;
- Broomehill RSL Hall; shade sails - \$7,000; and
- Broomehill Museum machinery shed; funding from Local Roads and Community Infrastructure Program Phase 3 - \$20,000 (CEO to further workshop this issue with the Council).

Transport

OPERATING

- Road maintenance budget consistent with previous year – provision for contractors to do tree pruning, roadside spraying.

CAPITAL

- Tambellup Depot workshop oil store (*to meet WHS requirements*) - \$15,000;
- Tambellup Depot machinery shed; concrete another bay - \$10,000;
- Plant Replacement per the 10 year program, funded by the Plant Reserve;
- Tambellup townscape; Crowden St footpaths - \$50,000 (possible street tree installation);
- Broomehill townscape; Journal St/GS Highway intersection; funded by Drought Communities Program and the Townscape Reserve - \$590,000;
- Emergency Management Incident Control Centre; funded by Local Roads and Community Infrastructure Phase 2 - \$25,000; and
- Road Construction \$1.85m:
 - Tieline Road; pavement repair, widen shoulder & seal - \$165,000 (*carry over*);
 - Tambellup West Road; pavement repair & reseal to 7.0m - \$150,000;
 - Warrenup Road; reconstruct gravel section to 7.0m & seal - \$420,000;
 - Tieline Road; repair failed sections, widen shoulders & seal to 7.0m - \$540,000;
 - Toolbrunup Road; extend seal to Tallents Road – \$160,000;
 - Chillicup Road; construct & seal - \$244,100;
 - Nymbup Road; repair & extend culverts - \$20,000; and
 - Greenhills South Road; widen, reconstruct & seal - \$150,000.

Economic Services

OPERATING

- Broomehill Caravan Park routine maintenance; and provision to replace washer and dryer;
- Annual Contribution towards Great Southern Treasures - \$11,000;
- Payment to Tambellup CRC for production of the Topics - \$10,500;
- Management of standpipes and bores in the Shire - \$52,200;
- Standpipe water usage recouped from customers - \$20,000

CAPITAL

- Holland Track Interpretive Centre, funded by the Drought Communities Program - \$80,000;
- Broomehill Caravan Park; building upgrades/storage funded by the Local Roads and Community Infrastructure Program Phase 3 - \$41,000;
- Tambellup Caravan Park development; park infrastructure, building upgrades and cabins - \$850,000:
 - Funding from Local Roads and Community Infrastructure Program Phase 3 - \$700,000; and
 - Contribution from the Tambellup Cropping Group towards cabins - \$150,000;
- Standpipe Improvements:
 - Water efficiencies Tambellup; installation of standpipe controller on new tank at Tambellup Depot funded by Drought Communities Program - \$25,000;
 - Standpipe controller replacement at Greenhills North Road - \$15,500; and
 - Standpipes controller upgrades at Tambellup West Road, Crawford Street & Cemetery Road - \$17,500.

Other Property & Services

OPERATING

- Planning and design for various projects - \$30,000 (Youth Centre, Tambellup Townscape & Broomehill Recreational Complex); and
- 50 Norrish Street, Tambellup; asbestos removal and demolition of building - \$20,000 (Old Butchers Shop).

Reserve Funds

- Increase in Reserve funds of \$102,800:
 - Proceeds from sale of 27 East Terrace, Tambellup to Building Reserve - \$180,000;
- Plant Replacement funded from Plant Reserve, per 10 year Plant Replacement Program; and
- A review of all reserve accounts will occur in 2022/2023.

Loans

- No new loans proposed in 2022/2023;
- Existing Loans:
 - Tambellup Administration Building loan is finalised in 2022/23;
 - Tambellup Pavilion loan matures 2036/37;
 - GROH Housing loan matures 2034/35;
- Opening Balance 1 July 2022 - \$1.81m;
- Closing Balance 30 June 2023 - \$1.68m.

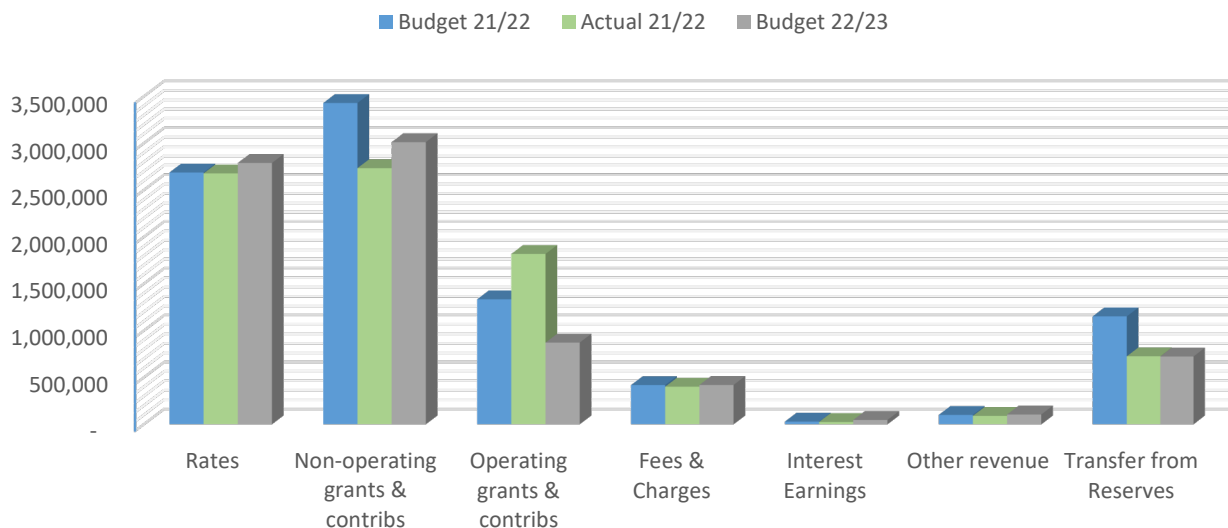
This coming year promises to be a good balance between new and exciting community projects and responsible planning for the future. Much time and effort will be spent developing good ideas into well planned, costed and designed projects for future years.

I thank everyone for the welcome that I have received to the Shire since my commencement as CEO and look forward to meeting the remainder of the community as soon as possible. Please don't hesitate to share your ideas with me. As always, if you require further information please contact us at our Broomehill or Tambellup offices.

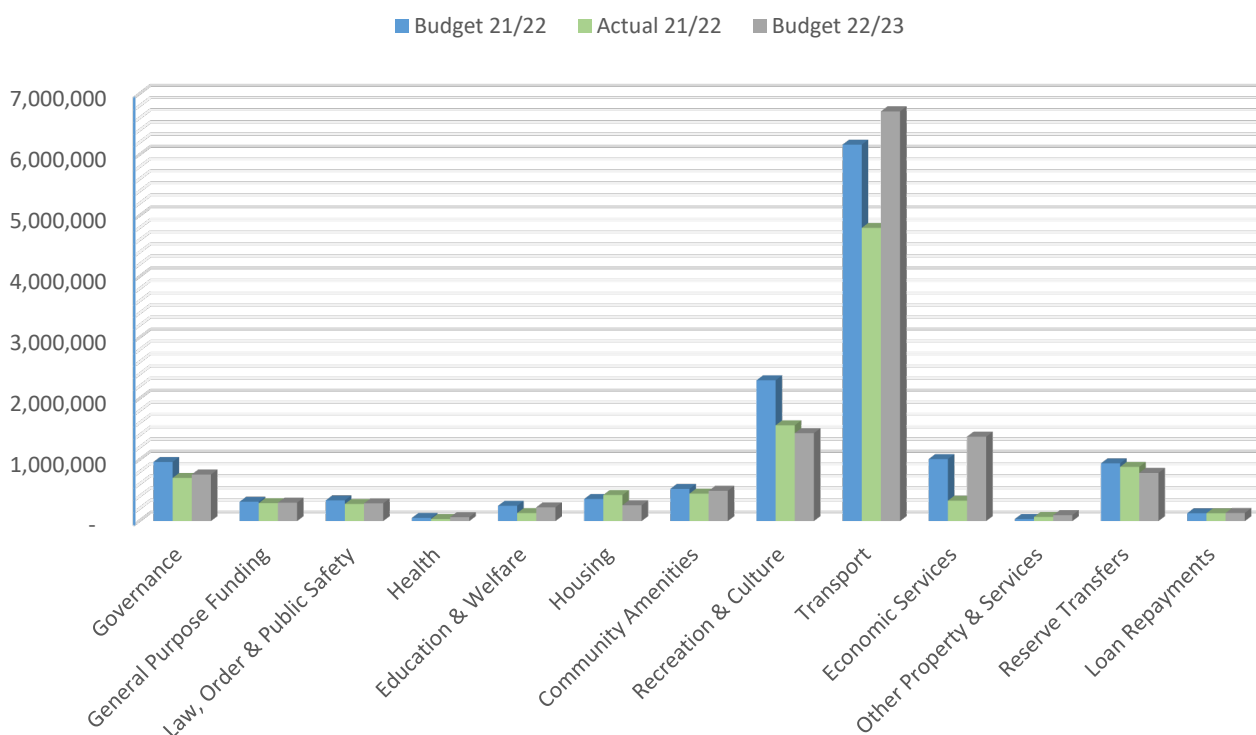
I commend this budget to you as a financially responsible budget that ensures services and facilities continue to be provided at the level ratepayers and residents have come to expect, while providing renewal of essential road and community assets for the enhancement of the whole Shire.

Anthony Middleton
Chief Executive Officer

Total Revenue - Budget v Actual v Budget



Total Expenditure - Budget v Actual v Budget



SHIRE OF BROOMEHILL-TAMBELLUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,790,600	2,678,837	2,688,200
Operating grants, subsidies and contributions	10	872,300	1,818,970	1,335,000
Fees and charges	13	420,200	402,203	419,400
Interest earnings	11(a)	47,000	25,096	29,400
Other revenue	11(b)	105,300	90,303	100,800
		4,235,400	5,015,409	4,572,800
Expenses				
Employee costs		(2,284,500)	(2,143,372)	(2,275,700)
Materials and contracts		(2,000,000)	(1,366,431)	(1,879,300)
Utility charges		(235,700)	(231,520)	(262,000)
Depreciation on non-current assets	6	(2,087,500)	(2,090,154)	(1,991,700)
Interest expenses	11(d)	(67,300)	(70,391)	(61,500)
Insurance expenses		(188,800)	(179,422)	(182,800)
Other expenditure		(92,500)	(84,981)	(91,200)
		(6,956,300)	(6,166,271)	(6,744,200)
		(2,720,900)	(1,150,862)	(2,171,400)
Non-operating grants, subsidies and contributions	10	3,012,300	2,734,896	3,430,200
Profit on asset disposals	5(b)	102,000	123,099	235,600
Loss on asset disposals	5(b)	(159,100)	(69,191)	(119,200)
		2,955,200	2,788,804	3,546,600
Net result for the period		234,300	1,637,942	1,375,200
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		234,300	1,637,942	1,375,200

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,845,600	2,692,952	2,513,200
Operating grants, subsidies and contributions		1,087,300	1,715,774	1,335,000
Fees and charges		360,200	402,203	384,400
Interest received		47,000	25,096	29,400
Goods and services tax received		412,000	492,595	241,500
Other revenue		105,300	90,303	77,800
		4,857,400	5,418,923	4,581,300
Payments				
Employee costs		(2,276,600)	(2,154,938)	(2,250,700)
Materials and contracts		(2,570,000)	(3,177,132)	(3,386,300)
Utility charges		(235,700)	(231,520)	(262,000)
Interest expenses		(64,800)	(71,661)	(61,500)
Insurance paid		(188,800)	(179,422)	(182,800)
Goods and services tax paid		(537,000)	(506,173)	(585,000)
Other expenditure		(92,500)	(84,981)	(91,200)
		(5,965,400)	(6,405,827)	(6,819,500)
Net cash provided by (used in) operating activities	4	(1,108,000)	(986,904)	(2,238,200)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,910,500)	(1,084,970)	(2,387,500)
Payments for construction of infrastructure	5(a)	(2,990,300)	(1,763,649)	(3,073,600)
Non-operating grants, subsidies and contributions		3,012,300	2,734,896	3,430,200
Proceeds from sale of property, plant and equipment	5(b)	846,000	834,998	1,305,000
Net cash provided by (used in) investing activities		(1,042,500)	721,275	(725,900)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(131,800)	(127,576)	(127,500)
Net cash provided by (used in) financing activities		(131,800)	(127,576)	(127,500)
Net increase (decrease) in cash held		(2,282,300)	(393,205)	(3,091,600)
Cash at beginning of year		4,141,000	4,534,240	4,519,100
Cash and cash equivalents at the end of the year	4	1,858,700	4,141,035	1,427,500

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 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,870,500	509,044	824,600
		1,870,500	509,044	824,600
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	85,300	82,126	80,000
Operating grants, subsidies and contributions	10	872,300	1,818,970	1,335,000
Fees and charges	13	420,200	402,203	419,400
Interest earnings	11(a)	47,000	25,096	29,400
Other revenue	11(b)	105,300	90,303	100,800
Profit on asset disposals	5(b)	102,000	123,099	235,600
		1,632,100	2,541,797	2,200,200
Expenditure from operating activities				
Employee costs		(2,284,500)	(2,143,372)	(2,275,700)
Materials and contracts		(2,000,000)	(1,366,431)	(1,879,300)
Utility charges		(235,700)	(231,520)	(262,000)
Depreciation on non-current assets	6	(2,087,500)	(2,090,154)	(1,991,700)
Interest expenses	11(d)	(67,300)	(70,391)	(61,500)
Insurance expenses		(188,800)	(179,422)	(182,800)
Other expenditure		(92,500)	(84,981)	(91,200)
Loss on asset disposals	5(b)	(159,100)	(69,191)	(119,200)
		(7,115,400)	(6,235,462)	(6,863,400)
Non-cash amounts excluded from operating activities	3(b)	2,144,600	2,024,520	1,875,300
Amount attributable to operating activities		(1,468,200)	(1,160,101)	(1,963,300)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	3,012,300	2,734,896	3,430,200
Payments for property, plant and equipment	5(a)	(1,910,500)	(1,084,970)	(2,387,500)
Payments for construction of infrastructure	5(a)	(2,990,300)	(1,763,649)	(3,073,600)
Proceeds from disposal of assets	5(b)	846,000	834,998	1,305,000
Amount attributable to investing activities		(1,042,500)	721,275	(725,900)
Amount attributable to investing activities		(1,042,500)	721,275	(725,900)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(131,800)	(127,576)	(127,500)
Transfers to cash backed reserves (restricted assets)	8(a)	(786,900)	(886,191)	(943,900)
Transfers from cash backed reserves (restricted assets)	8(a)	724,100	726,382	1,152,400
Amount attributable to financing activities		(194,600)	(287,385)	81,000
Budgeted deficiency before general rates		(2,705,300)	(726,211)	(2,608,200)
Estimated amount to be raised from general rates	2(a)	2,705,300	2,596,711	2,608,200
Net current assets at end of financial year - surplus/(deficit)	3	0	1,870,500	0

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	10
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Borrowings	18
Note 8	Reserves	20
Note 9	Revenue Recognition	21
Note 10	Program Information	22
Note 11	Other Information	23
Note 12	Elected Members Remuneration	24
Note 13	Fees and Charges	25

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- AASB 2020-3 *Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 *Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- AASB 2021-2 *Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 *Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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.

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.

1 (c) 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

Governance

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

ACTIVITIES

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

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose grants and interest revenue

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

Assistance to the Broomehill and Tambellup Primary Schools, support of A Smart Start program

Housing

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

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

Community amenities

To provide essential services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To assist in promoting the Shire and its economic wellbeing

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

Other property and services

To monitor and control operating accounts

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential	Gross rental valuation	0.114554	246	2,124,668	241,400	0	0	241,400	233,947	232,900
GRV - Commercial	Gross rental valuation	0.114554	13	181,648	21,800	0	0	21,800	20,106	20,100
UV - Rural	Unimproved valuation	0.006481	358	380,017,000	2,460,500	0	0	2,460,500	2,365,824	2,366,300
UV - Mining	Unimproved valuation	0.006481	0	0	0	0	0	0		0
Sub-Total			617	382,323,316	2,723,700	0	0	2,723,700	2,619,877	2,619,300
Minimum payment										
		\$								
GRV - Residential	Gross rental valuation	535	124	113,373	66,300			66,300	62,315	62,300
GRV - Commercial	Gross rental valuation	535	1	308	500			500	1,030	1,000
UV - Rural	Unimproved valuation	535	39	2,020,600	20,800			20,800	20,600	20,000
UV - Mining	Unimproved valuation	535	15	147,747	8,000			8,000	7,093	4,600
Sub-Total			179	2,282,028	95,600	0	0	95,600	91,038	87,900
			796	384,605,344	2,819,300	0	0	2,819,300	2,710,915	2,707,200
Discounts on general rates (Refer note 2(e))								(110,000)	(110,905)	(95,000)
Concessions on general rates (Refer note 2(f))								(4,000)	(3,299)	(4,000)
Total amount raised from general rates								2,705,300	2,596,711	2,608,200
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
GRV - Commercial	Gross rental valuation		2		85,300			85,300	82,126	80,000
Total specified area and ex gratia rates								85,300	82,126	80,000
Total rates								2,790,600	2,678,837	2,688,200

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 2022/23 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.

2. 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 full payment	16/09/2022	0	0.0%	7.0%
Option two				
First instalment	16/09/2022	0	5.5%	7.0%
Second instalment	16/01/2023	10	5.5%	7.0%
Option three				
First instalment	16/09/2022	0	5.5%	7.0%
Second instalment	16/11/2022	10	5.5%	7.0%
Third instalment	16/01/2023	10	5.5%	7.0%
Fourth instalment	16/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,560	1,500
Instalment plan interest earned	3,300	3,350	3,300
Unpaid rates and service charge interest earned	16,500	17,255	16,500
	21,300	22,165	21,300

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
General Rates	2(a)(i)	5.0%		\$ 110,000	\$ 110,905	\$ 95,000	Payment made in full by the due date
				110,000	110,905	95,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - GRV	2(a)(i)	Concession	100.0%		\$ 4,000	\$ 3,299	\$ 4,000	Two community organisations apply annually for rate concessions	Support of the Tambellup Business Centre which is a not for profit organisation & the Tambellup Golf Club as the only privately owned sporting facility whose facilities are available for use by the whole community
					4,000	3,299	4,000		

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
Receivables
Other Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	1,500	1,652,692	1,500
4	1,857,200	2,488,343	1,426,000
	273,000	418,943	335,000
	125,000	268,508	
	30,000	17,473	35,000
	2,286,700	4,845,959	1,797,500
	(395,800)	(487,116)	(258,500)
	(35,000)	(693,953)	0
7	(110,700)	(131,805)	(127,500)
	(363,700)	(476,757)	(113,000)
	(905,200)	(1,789,631)	(499,000)
	1,381,500	3,056,328	1,298,500
3.(c)	(1,381,500)	(1,185,828)	(1,298,500)
	0	1,870,500	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current employee provisions

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(102,000)	(123,099)	(235,600)
5(b)	159,100	69,191	119,200
6	2,087,500	2,090,154	1,991,700
	0	(11,726)	
	2,144,600	2,024,520	1,875,300

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(1,857,200)	(1,794,390)	(1,426,000)
	110,700	131,805	127,500
	365,000	476,757	0
	(1,381,500)	(1,185,828)	(1,298,500)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

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.

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		1,500	2,346,644	1,500
Term deposits		1,857,200	1,794,391	1,426,000
Total cash and cash equivalents		1,858,700	4,141,035	1,427,500
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,500	1,652,692	1,500
- Restricted cash and cash equivalents	3(a)	1,857,200	2,488,343	1,426,000
		1,858,700	4,141,035	1,427,500
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,857,200	2,488,343	4,098,400
		1,857,200	2,488,343	4,098,400
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	1,857,200	1,794,390	1,426,000
Contract liabilities		0	693,953	2,672,400
		1,857,200	2,488,343	4,098,400
Reconciliation of net cash provided by operating activities to net result				
Net result		234,300	1,637,942	1,375,200
Depreciation	6	2,087,500	2,090,154	1,991,700
(Profit)/loss on sale of asset	5(b)	57,100	(53,908)	(116,400)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		210,000	1,929,439	(233,000)
(Increase)/decrease in inventories		(20,000)	(1,656)	18,000
Increase/(decrease) in payables		(125,000)	(1,944,926)	(343,500)
Increase/(decrease) in contract liabilities		(547,500)	(1,914,650)	(1,500,000)
Increase/(decrease) in employee provisions		7,900	5,597	0
Non-operating grants, subsidies and contributions		(3,012,300)	(2,734,896)	(3,430,200)
Net cash from operating activities		(1,108,000)	(986,904)	(2,238,200)

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program									
	Governance	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>										
Land - freehold land								0	30,000	
Buildings - non-specialised			25,000					25,000	232,163	136,000
Buildings - specialised	30,000	100,000			43,500	25,000	421,000	619,500	23,539	1,048,500
Furniture and equipment						25,000		25,000	14,092	40,000
Plant and equipment	115,000					1,126,000		1,241,000	785,176	1,163,000
	145,000	100,000	25,000	0	43,500	1,176,000	421,000	1,910,500	1,084,970	2,387,500
<u>Infrastructure</u>										
Infrastructure - roads						1,707,300		1,707,300	1,363,971	1,803,100
Infrastructure - footpaths						640,000		640,000	0	0
Infrastructure - drainage								0	0	0
Infrastructure - parks and ovals					7,000			7,000	352,533	985,500
Infrastructure - water supply							58,000	58,000	42,945	83,000
Infrastructure - other		20,000		8,000			550,000	578,000	4,200	202,000
	0	20,000	0	8,000	7,000	2,347,300	608,000	2,990,300	1,763,649	3,073,600
Total acquisitions	145,000	120,000	25,000	8,000	50,500	3,523,300	1,029,000	4,900,800	2,848,619	5,461,100

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

- Road construction program
- Plant replacement program

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.

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	98,000	85,000	0	(13,000)	78,871	79,089	7,244	(7,026)	182,200	172,000	12,600	(22,800)
Housing	88,000	180,000	92,000	0	254,640	360,000	105,360	0	346,800	565,000	218,200	0
Transport	717,100	581,000	10,000	(146,100)	447,579	395,909	10,495	(62,165)	659,600	568,000	4,800	(96,400)
	903,100	846,000	102,000	(159,100)	781,090	834,998	123,099	(69,191)	1,188,600	1,305,000	235,600	(119,200)
By Class												
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised	88,000	180,000	92,000	0	254,640	360,000	105,360	0	346,800	565,000	218,200	0
Plant and equipment	815,100	666,000	10,000	(159,100)	526,450	474,998	17,739	(69,191)	841,800	740,000	17,400	(119,200)
	903,100	846,000	102,000	(159,100)	781,090	834,998	123,099	(69,191)	1,188,600	1,305,000	235,600	(119,200)

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

- Capital works program
- Plant replacement program

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.

6. ASSET DEPRECIATION

By Program

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

By Class

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

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
48,700	48,749	47,500
43,900	43,678	38,500
2,500	2,490	2,500
150,000	153,626	149,500
9,700	9,598	11,100
244,200	243,841	244,200
1,563,900	1,563,666	1,479,800
24,600	24,506	18,600
2,087,500	2,090,154	1,991,700
153,600	153,626	149,500
204,100	207,439	193,900
3,500	3,530	3,500
359,400	359,032	323,900
1,199,200	1,198,480	1,155,600
32,800	32,882	31,000
8,700	8,731	8,800
98,500	98,730	98,000
3,500	3,494	3,000
24,200	24,210	24,500
2,087,500	2,090,154	1,991,700

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	4 to 15 years
Infrastructure - roads	20 to 90 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	20 to 75 years
Infrastructure - water supply	10 to 75 Years
Infrastructure - other	10 to 50 Years

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 2023

7. 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 Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding 30 June 2022	2021/22 Actual Interest Repayments	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Tambellup Admin Bldg	95	WATC	5.6%	24,071		(24,100)	(29)	(1,500)	46,854		(22,783)	24,071	(2,491)	46,854		(22,800)	24,054	(3,000)
Housing																		
GROH Housing	100	WATC	1.9%	848,344		(60,800)	787,544	(22,000)	908,106		(59,762)	848,344	(22,801)	908,106		(59,700)	848,406	(17,700)
Recreation and culture																		
Tambellup Pavilion	99	WATC	4.0%	941,705		(46,900)	894,805	(43,800)	986,736		(45,031)	941,705	(45,099)	986,736		(45,000)	941,736	(40,800)
				1,814,120	0	(131,800)	1,682,320	(67,300)	1,941,696	0	(127,576)	1,814,120	(70,391)	1,941,696	0	(127,500)	1,814,196	(61,500)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2022 nor is it expected to have unspent borrowing funds as at 30 June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	(1,500)	(1,582)	0
Total amount of credit unused	513,500	513,418	515,000
Loan facilities			
Loan facilities in use at balance date	1,682,320	1,814,120	1,814,196

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
			\$	\$	\$
Municipal Fund - Bendigo Bank	To fund short term liquidity requirements	2008	500,000	0	500,000
			500,000	0	500,000

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 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Leave reserve	115,085	51,800	(95,600)	71,285	111,718	50,321	(46,954)	115,085	111,718	50,900	(120,900)	41,718
(b) Plant reserve	165,736	452,500	(390,000)	228,236	197,797	400,515	(432,576)	165,736	197,797	402,900	(423,000)	177,697
(c) Building reserve	541,492	188,300	(50,000)	679,792	356,659	350,833	(166,000)	541,492	356,659	401,000	(266,000)	491,659
(d) Information Technology reserve	53,724	5,800	0	59,524	63,539	5,185	(15,000)	53,724	63,540	5,500	(15,000)	54,040
(e) Tambellup Recreation Ground & Pavilion reserve	67,684	6,000	0	73,684	62,502	5,182	0	67,684	62,502	5,500	0	68,002
(f) Broomehill Recreation Complex reserve	113,638	10,300	0	123,938	104,733	8,905	0	113,638	104,733	9,100	0	113,833
(g) Building Maintenance reserve	62,025	20,900	(23,500)	59,425	44,373	22,152	(4,500)	62,025	44,373	22,300	(27,500)	39,173
(h) Sandalwood Villas reserve	113,822	11,700	0	125,522	103,519	10,303	0	113,822	103,519	10,500	0	114,019
(i) Broomehill Bowling Green Replacement reserve	92,834	10,000	0	102,834	83,987	8,847	0	92,834	83,987	8,900	0	92,887
(j) Refuse Sites Post Closure Management reserve	42,148	5,600	0	47,748	37,038	5,110	0	42,148	37,038	5,300	0	42,338
(k) Lavieville Lodge reserve	101,248	11,500	(25,000)	87,748	90,980	10,268	0	101,248	90,980	10,300	0	101,280
(l) Townscape Implementation reserve	235,883	3,600	(100,000)	139,483	296,402	833	(61,352)	235,883	296,403	3,600	(300,000)	3
(m) Tambellup Bowling Green Replacement reserve	38,221	8,100	0	46,321	30,626	7,595	0	38,221	30,626	7,800	0	38,426
(n) Tourism and Economic Development reserve	50,850	800	(40,000)	11,650	50,708	142	0	50,850	50,708	300	0	51,008
	1,794,390	786,900	(724,100)	1,857,190	1,634,581	886,191	(726,382)	1,794,390	1,634,583	943,900	(1,152,400)	1,426,083
	1,794,390	786,900	(724,100)	1,857,190	1,634,581	886,191	(726,382)	1,794,390	1,634,583	943,900	(1,152,400)	1,426,083

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. 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 contractual commitments	General appropriations and contributions with no specific contractual commitments	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
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
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

10. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	0	7,364	12,600
General purpose funding	2,842,100	2,709,195	2,722,100
Law, order, public safety	87,200	85,979	79,900
Health	3,100	2,287	3,500
Housing	300,000	283,776	427,200
Community amenities	84,000	107,325	79,500
Recreation and culture	13,600	12,614	13,600
Transport	46,200	42,736	41,000
Economic services	73,900	63,515	79,000
Other property and services	15,000	4,747	15,000
	3,465,100	3,319,538	3,473,400

Operating grants, subsidies and contributions

Governance	31,500	9,229	37,800
General purpose funding	443,700	0	898,500
Law, order, public safety	91,000	0	90,400
Health	3,700	0	0
Education and welfare	30,300	0	38,800
Housing	2,000	114,404	13,500
Community amenities	4,500	0	4,500
Recreation and culture	33,000	282,521	30,000
Transport	180,100	1,253,542	167,500
Economic services	5,500	159,274	4,000
Other property and services	47,000	0	50,000
	872,300	1,818,970	1,335,000

Non-operating grants, subsidies and contributions

Governance	0	29,452	0
General purpose funding	0	2,304,179	0
Law, order, public safety	0	106,780	0
Education and welfare	120,000	30,000	150,000
Housing	0	1,785	40,000
Community amenities	0	0	50,000
Recreation and culture	20,000	43,090	728,500
Transport	1,876,300	167,497	1,606,200
Economic services	996,000	5,816	855,500
Other property and services	0	46,297	0

Total Income

	7,349,700	7,873,404	8,238,600
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Expenses

Governance	(615,700)	(584,037)	(612,800)
General purpose funding	(300,000)	(292,612)	(315,500)
Law, order, public safety	(289,300)	(280,080)	(338,600)
Health	(63,400)	(33,150)	(50,900)
Education and welfare	(104,700)	(130,089)	(99,500)
Housing	(233,000)	(193,613)	(224,200)
Community amenities	(485,900)	(443,781)	(463,800)
Recreation and culture	(1,386,300)	(1,284,337)	(1,347,300)
Transport	(3,190,300)	(2,687,585)	(3,137,500)
Economic services	(350,600)	(271,713)	(240,300)
Other property and services	(96,200)	(34,465)	(33,000)

Total expenses

	(7,115,400)	(6,235,462)	(6,863,400)
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Net result for the period

	234,300	1,637,942	1,375,200
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11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	27,200	4,491	9,600
Other interest revenue (refer note 1b)	19,800	20,605	19,800
	47,000	25,096	29,400
(b) Other revenue			
Reimbursements and recoveries	105,300	90,303	100,800
	105,300	90,303	100,800
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	35,000	27,000	35,000
Other services	5,000	1,696	5,000
	40,000	28,696	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	67,300	70,391	61,500
	67,300	70,391	61,500
(e) Write offs			
General rate	4,000	3,299	4,000
	4,000	3,299	4,000
(f) Low Value lease expenses			
Office equipment	14,000	15,252	15,300
	14,000	15,252	15,300

12. ELECTED MEMBERS REMUNERATION

Elected member Cr ME White

President's allowance	10,000	1,500	0
Deputy President's allowance	0	125	500
Meeting attendance fees	16,000	11,375	6,500
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	250

Elected member Cr DT Barritt

Deputy President's allowance	2,500	375	0
Meeting attendance fees	8,000	6,500	6,500
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	100

Elected member Cr CM Dewar

Meeting attendance fees	8,000	4,875	0
Annual allowance for ICT expenses	500	375	0
Travel and accommodation expenses	200	0	0

Elected member Cr CJ Letter

Meeting attendance fees	8,000	6,500	6,500
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	0	100

Elected member Cr MC Paganoni

President's allowance	0	500	2000
Meeting attendance fees	8,000	8,125	13,000
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	0	250

Elected member Cr SH Penny

Meeting attendance fees	8,000	6,500	6,500
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	200	0	100

Elected member Cr J Wills

Meeting attendance fees	8,000	4,875	0
Annual allowance for ICT expenses	500	375	0
Travel and accommodation expenses	800	812	0

Elected member Cr KJ Holzknecht

Meeting attendance fees	0	1,625	6,500
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	100

Elected member Cr MC Nazzari

Meeting attendance fees	0	1,625	6,500
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	100

Total Elected Member Remuneration

President's allowance	10,000	2,000	2,000
Deputy President's allowance	2,500	500	500
Meeting attendance fees	64,000	52,000	52,000
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,600	812	1,000

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
10,000	1,500	0
0	125	500
16,000	11,375	6,500
500	500	500
500	0	250
27,000	13,500	7,750
2,500	375	0
8,000	6,500	6,500
500	500	500
500	0	100
11,500	7,375	7,100
8,000	4,875	0
500	375	0
200	0	0
8,700	5,250	0
8,000	6,500	6,500
500	500	500
200	0	100
8,700	7,000	7,100
0	500	2000
8,000	8,125	13,000
500	500	500
200	0	250
8,700	9,125	15,750
8,000	6,500	6,500
500	500	500
200	0	100
8,700	7,000	7,100
8,000	4,875	0
500	375	0
800	812	0
9,300	6,062	0
0	1,625	6,500
0	125	500
0	0	100
0	1,750	7,100
0	1,625	6,500
0	125	500
0	0	100
0	1,750	7,100
82,600	58,812	59,000
10,000	2,000	2,000
2,500	500	500
64,000	52,000	52,000
3,500	3,500	3,500
2,600	812	1,000
82,600	58,812	59,000

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	0	120	0
General purpose funding	5,500	6,248	5,500
Law, order, public safety	9,000	10,942	6,300
Health	3,100	2,287	3,500
Housing	208,000	178,417	209,000
Community amenities	84,000	107,325	79,500
Recreation and culture	13,600	12,614	13,600
Transport	18,200	17,622	18,200
Economic services	73,800	63,427	78,800
Other property and services	5,000	3,201	5,000
	420,200	402,203	419,400

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



Supporting Information

Detailed Operating Budget by Program
Capital Revenue and Expenditure

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

BUDGET SUMMARY by PROGRAM	Budget 2022/23	Actual YTD	Amended Budget 2021/22
<u>OPERATING REVENUE</u>			
Governance	31,500	36,816.15	50,400
General Purpose Funding	3,285,800	5,013,374.46	3,618,300
Law, Order & Public Safety	178,200	192,758.57	174,500
Health	6,800	2,286.60	3,500
Education & Welfare	30,300	30,000.00	30,300
Housing	302,000	285,561.66	440,700
Community Amenities	88,500	107,324.82	114,000
Recreation & Culture	46,600	55,704.76	56,100
Transport	226,300	210,233.11	208,500
Economic Services	79,400	69,330.62	98,000
Other Property & Services	62,000	51,044.61	71,500
	4,337,400	6,054,435.36	4,865,800
<u>OPERATING EXPENSE</u>			
Governance	(615,700)	(584,036.94)	(578,300)
General Purpose Funding	(300,000)	(292,612.24)	(315,500)
Law, Order & Public Safety	(289,300)	(280,079.95)	(315,800)
Health	(63,400)	(33,150.28)	(50,900)
Education & Welfare	(104,700)	(130,088.96)	(129,500)
Housing	(233,000)	(193,613.01)	(220,200)
Community Amenities	(485,900)	(443,781.59)	(483,800)
Recreation & Culture	(1,386,300)	(1,284,336.61)	(1,363,300)
Transport	(3,190,300)	(2,687,585.24)	(3,106,500)
Economic Services	(350,600)	(271,713.22)	(257,300)
Other Property & Services	(96,200)	(34,464.91)	(38,000)
	(7,115,400)	(6,235,462.95)	(6,859,100)
Adjustment for Non Cash Revenue and Expenses			
Depreciation of Assets	2,087,500	2,090,154.47	1,991,700
(Profit) / Loss on Sale of Assets	57,100	(53,908.85)	(116,400)
Movement in Provisions and Accruals	0	(11,726.10)	0
Capital Revenue and Expenses			
Purchase of Land Held for Resale	0	0.00	0
Purchase of Land & Buildings	(644,500)	(285,702.52)	(1,074,500)
Purchase of Plant & Equipment	(1,241,000)	(785,176.15)	(1,131,500)
Purchase of Furniture & Equipment	(25,000)	(14,091.80)	(40,000)
Purchase of Infrastructure Assets - Roads	(1,707,300)	(1,363,971.00)	(1,783,100)
Purchase of Infrastructure Assets - Other	(1,283,000)	(399,678.42)	(1,390,500)
Proceeds from Disposal of Assets	846,000	835,000.01	1,246,500
Grants & Contributions for the Development of Assets	3,012,300	1,818,969.53	2,355,900
Debt Management			
Repayment of Debentures	(131,800)	(127,575.53)	(127,500)
Reserves and Restricted Funds			
Transfers to Reserves	(786,900)	(886,191.37)	(893,900)
Transfers from Reserves	724,100	726,382.00	1,179,400
ADD Surplus / (Deficit) 1 July C/Fwd	1,870,500	509,045.42	1,777,200
Surplus / (Deficit) Year to Date	0	1,870,502.10	0

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

GENERAL PURPOSE FUNDING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
RATES					
Revenue					
03001 Rate Income					
70 Rates	MFA	2,819,300	2,710,914.96	2,707,200	4% increase applied to rate revenue
03002 Rates - Ex Gratia					
70 Rates	MFA	85,300	82,126.52	82,000	Nil increase to CBH tonnage capacity
03005 Discount - Rates					
70 Rates	MFA	(110,000)	(110,905.00)	(110,000)	
03011 Admin Fee - Instalments					
83 Fees & Charges	MFA	1,500	1,560.00	1,500	
03012 Rates Penalty Interest					
86 Penalty Interest	MFA	15,000	16,269.24	15,000	Penaty interest rate 7%
03013 Instalment Interest					
86 Penalty Interest	MFA	3,300	3,349.81	3,300	Instalment interest rate 5.5%
03014 Interest on Deferred Rates					
86 Penalty Interest	MFA	500	0.00	500	
03016 Rate Enquiries					
83 Fees & Charges	MFA	3,000	3,690.00	3,000	
03030 Reimbursements					
74 Reimbursements	MFA	30,000	6,789.33	40,000	Recoup legal fees on rate recovery
03111 Expense - Rates Written Off					
70 Rates	MFA	(4,000)	(3,299.50)	(4,000)	
TOTAL REVENUE - RATES		2,843,900	2,710,495.36	2,738,500	
Expense					
03110 Expense - Rates General					
14 Printing & Stationery	MFA	(500)	0.00	(500)	
16 Contract Services	MFA	(30,000)	(17,602.74)	(40,000)	Ampac debt collection fees
23 Valuations & Title Searches	MFA	(10,000)	(9,471.69)	(10,000)	
53 Subscriptions	MFA	(2,500)	(2,186.36)	(2,500)	Landgate mapping tools
96 Administration Allocated	MFA	(167,900)	(194,056.24)	(191,500)	
TOTAL EXPENSE - RATES		(210,900)	(223,317.03)	(244,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

GENERAL PURPOSE FUNDING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
GENERAL PURPOSE FUNDING					
Revenue					
03229 Grants - FAGS General Purpose					
71 Grants - Operating	MFA	319,900	1,346,344.00	527,600	Advance of approx 75% paid in 2021/22
03230 Grants - FAGS Local Roads					
71 Grants - Operating	MFA	93,800	951,046.00	341,600	Advance of approx 75% paid in 2021/22
TOTAL REVENUE - GENERAL PURPOSE FUNDING		413,700	2,297,390.00	869,200	
OTHER GENERAL PURPOSE FUNDING					
Revenue					
03239 Other General Purpose Funding					
83 Fees & Charges	MFA	1,000	997.70	1,000	
03240 Other General Purpose Funding - No GST					
84 Interest On Investments - Reserves	MFA	27,200	4,491.37	9,600	
TOTAL REVENUE - OTHER GPF		28,200	5,489.10	10,600	
Expense					
03340 Other General Purpose Funding					
50 Bank Charges	MFA	(5,000)	(4,461.38)	(7,000)	
59 Other Sundry Expenses	MFA	(200)	(148.40)	(200)	
96 Administration Allocated	MFA	(83,900)	(64,685.43)	(63,800)	
TOTAL EXPENSE - OTHER GPF		(89,100)	(69,295.21)	(71,000)	
REVENUE - GENERAL PURPOSE FUNDING		3,285,800	5,013,374.46	3,618,300	
EXPENSE - GENERAL PURPOSE FUNDING		(300,000)	(292,612.24)	(315,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
MEMBERS OF COUNCIL					
Revenue					
04001 Revenue - Members Of Council					
73 Contributions	MFA	15,000	4,775.06	15,000	LGIS member experience rebate
74 Reimbursements	MFA	4,000	3,821.70	4,000	
TOTAL REVENUE - MEMBERS OF COUNCIL		19,000	8,596.76	19,000	
Expense					
04101 Expense - Members Of Council					
13 Minor Equipment	MFA	(5,000)	(4,392.72)	(6,000)	New devices for Councillors as required
14 Printing & Stationery	EXA	(500)	(101.17)	(500)	
17 Professional Services	CEO	(3,000)	(2,000.00)	(3,000)	CEO performance review
19 Advertising & Promotions	EXA	(3,000)	(721.15)	(5,000)	
24 Legal Advice	CEO	(15,000)	(9,270.00)	(25,000)	Lavan Legal - Contract issues Bhill housing
26 Computer & Internet Expenses	MFA	(6,000)	(5,019.30)	(6,000)	Data for Cr ipads / Docs on Tap subscription
49 Councillor Allowances	CEO	(3,500)	(3,500.00)	(3,500)	ITC Allowance
52 Refreshments & Entertainment	EXA	(15,000)	(10,513.13)	(18,000)	
53 Subscriptions	CEO	(25,000)	(23,418.00)	(22,000)	WALGA subs / LGPro Corporate M'ship
54 President & Deputy Allowances	CEO	(12,500)	(2,500.00)	(2,500)	
55 Members Meeting Fees	CEO	(64,000)	(52,000.00)	(52,000)	
56 Donations	CEO	(5,000)	(700.00)	(5,000)	
57 Conference Expenses	CEO	(7,000)	(4,684.09)	(7,000)	LG Convention registrations
58 Travel & Accommodation	CEO	(5,000)	(2,512.25)	(5,000)	LG Convention accommodation / Cr travel
59 Other Sundry Expenses	CEO	(3,000)	(2,132.36)	(3,000)	
60 Insurances	MFA	(5,000)	(4,768.63)	(4,400)	
96 Administration Allocated	MFA	(258,300)	(388,112.54)	(255,200)	
04103 Expense - Tambellup Admin Building					
01 Salaries & Wages	MOW	(11,500)	(9,508.48)	(11,500)	
15 Repairs & Maintenance	MOW	(5,000)	(2,177.43)	(5,000)	
16 Contract Services	MOW	(1,500)	(1,466.58)	(1,000)	
51 Interest On Loans	MFA	(1,500)	(2,490.05)	(3,000)	Loan 95 - matures 2023
59 Other Sundry Expenses	MOW	(200)	(176.00)	(200)	
60 Insurances	MFA	(4,000)	(4,065.88)	(4,000)	
65 Electricity & Gas	MFA	(5,000)	(3,032.88)	(6,000)	
66 Water Charges	MFA	(800)	(685.90)	(800)	
99 Public Works Overhead	MOW	(6,500)	(8,393.01)	(6,500)	
04106 Expense - Broomehill Admin Building					
01 Salaries & Wages	MOW	(4,000)	(4,257.61)	(3,500)	
15 Repairs & Maintenance	MOW	(5,000)	(3,903.39)	(5,000)	
16 Contract Services	MOW	(1,500)	(1,470.74)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,500)	(1,273.74)	(1,500)	
65 Electricity & Gas	MFA	(1,500)	(1,229.23)	(3,000)	
66 Water Charges	MFA	0	(18.97)	0	
98 Plant Operating Costs	MOW	0	(20.00)	0	
99 Public Works Overhead	MOW	(2,000)	(3,655.27)	(2,000)	
04102 Expense - Elections					
17 Professional Services	CEO	(2,000)	(5,448.41)	(5,500)	Provision if required
04104 Expense - Audit					
17 Professional Services	MFA	(40,000)	0.00	(40,000)	
TOTAL EXPENSE - MEMBERS OF COUNCIL		(529,400)	(569,706.91)	(522,700)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
ADMINISTRATION GENERAL					
Revenue					
04201 Revenue - Administration General					
74 Reimbursements	MFA	7,000	9,387.14	11,500	LGIS good driver rebates
89 Profit on Disposal of Assets	MFA	0	7,243.93	12,600	
04202 Revenue - Administration General (No GST)					
72 Grants - Non Operating	MFA	0	9,228.85	0	
74 Reimbursements	MFA	1,500	3,886.60	3,300	
04203 Revenue - FOI Applications					
83 Reimbursements	MFA	0	120.00	0	
TOTAL REVENUE - ADMINISTRATION GENERAL		8,500	29,866.52	27,400	
Expense					
04301 Expense - Administration General					
01 Salaries & Wages	CEO	(789,600)	(778,132.88)	(780,300)	
02 Superannuation	MFA	(105,800)	(97,077.34)	(101,000)	Super Guarantee increase to 10.5%
03 Workers Comp Insurance	MFA	(15,800)	(15,075.21)	(15,000)	
04 Protective Clothing	MFA	(5,000)	(4,964.07)	(5,000)	
05 Training & Education	CEO/MFA	(10,000)	(10,268.66)	(10,000)	
07 Recruitment Costs And Subsidies	CEO	(5,000)	(21,313.97)	(20,000)	Staff recruitment if required
08 Fringe Benefits Tax	MFA	(10,000)	(12,438.22)	(10,000)	
09 Allowances	CEO	0	(5,182.30)	(5,000)	
10 Staff Housing Allocation	MFA	(51,500)	(83,871.43)	(55,700)	CEO / MFA housing
13 Minor Equipment	MFA	(5,000)	(6,708.97)	(5,000)	
14 Printing & Stationery	MFA	(10,000)	(8,028.03)	(10,000)	
15 Repairs & Maintenance	MFA	(2,000)	(2,796.10)	(500)	
16 Contract Services	CEO/MFA	(15,000)	(16,053.18)	(5,000)	Inc. external rates contract to Aug22
17 Professional Services	CEO/MFA	(40,000)	(28,700.55)	(30,000)	
18 Postage & Freight	MFA	(4,000)	(2,428.70)	(4,000)	
19 Advertising & Promotions	MFA	(3,000)	(6,436.08)	(1,000)	
20 Leasing & Plant Hire	MFA	(14,000)	(18,209.42)	(21,000)	Tamb photocopier
24 Legal Advice	CEO	(5,000)	(3,259.43)	(5,000)	
26 Computer & Internet Expenses	MFA	(85,000)	(67,497.73)	(65,000)	IT Support, Synergy licenses, new modules
41 Loss on Disposal of Assets	MFA	(13,000)	(7,025.61)	(22,800)	
53 Subscriptions	MFA	(5,000)	(2,313.64)	(5,000)	
57 Conference Expenses	CEO/MFA	(3,000)	(3,093.74)	(3,000)	LG Convention / LG Pro conferences as arise for staff training / conferences
58 Travel & Accommodation	CEO/MFA	(3,000)	(750.84)	(3,000)	
59 Other Sundry Expenses	CEO	(3,000)	(2,552.69)	(3,000)	
60 Insurances	MFA	(30,000)	(29,067.47)	(27,000)	
67 Telephone Expense	MFA	(10,000)	(10,953.61)	(12,000)	
98 Plant Operation Costs	MFA	0	(4,160.00)	(5,000)	
99 Public Works Overheads	MFA	0	7.98	0	
04330 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(31,000)	(31,099.90)	(31,000)	
31 Dep'n Plant & Equipment	MFA	(14,200)	(14,119.69)	(13,000)	
32 Dep'n Furniture & Equipment	MFA	(3,500)	(3,529.78)	(3,500)	
04302 Expense - Administration Allocation					
96 Administration Allocated	MFA	1,291,400	1,290,593.36	1,276,800	
TOTAL EXPENSE - ADMINISTRATION GENERAL		0	0.00	0	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
AMALGAMATION					
Expense					
04105 Expense - Amalgamation					
16 Contract Services	CEO	0	0.00	(23,800)	Chamber/office furniture
17 Professional Services	CEO	(33,800)	0.00	(10,000)	Consolidation of Town Planning Schemes
TOTAL EXPENSE - AMALGAMATION		(33,800)	0.00	(33,800)	
OTHER GOVERNANCE					
Revenue					
04119 Revenue - Broomehill Archive Repository					
73 Contributions	MFA	4,000	7,581.72	4,000	
TOTAL REVENUE - OTHER GOVERNANCE		4,000	7,581.72	4,000	
Expense					
04125 Expense - VROC / Regional Collaboration					
16 Contract Services	CEO	(5,000)	0.00	(5,000)	
04126 Expense - Strategic Resource Plan					
16 Contract Services	MFA	(5,000)	0.00	(3,000)	Review of Plan due 2022
04129 Expense - Strategic Community Plan					
16 Contract Services	CEO/SSPO	(30,000)	(7,246.00)	(7,000)	Review of Plan due 2022
04130 Expense - Corporate Business Plan					
16 Contract Services	CEO/SSPO	(5,000)	0.00	0	Review of Plan due 2022
04132 Expense - Broomehill Archive Repository					
01 Salaries & Wages	MOW	(1,000)	(1,136.87)	(200)	
15 Repairs & Maintenance	MOW/MFA	(500)	(18.18)	(1,000)	
16 Contract Services	MOW/MFA	(1,500)	(1,492.14)	(500)	
60 Insurances	MFA	(2,000)	(1,910.60)	(2,000)	
65 Electricity & Gas	MFA	(2,000)	(1,843.84)	(3,000)	
99 Public Works Overheads	MOW	(500)	(682.40)	(100)	
TOTAL EXPENSE - OTHER GOVERNANCE		(52,500)	(14,330.03)	(21,800)	
REVENUE - GOVERNANCE		31,500	46,045.00	50,400	
EXPENSE - GOVERNANCE		(615,700)	(584,036.94)	(578,300)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
FIRE PREVENTION					
Revenue					
05001 Revenue - ESL Grant					
71 Grants - Operating	MFA/CESM	59,000	62,929.00	49,900	
05020 Revenue - ESL Collected					
79 Other Sundry Income	MFA	73,200	69,256.00	68,600	ESL \$93 per assessment
05021 Revenue - Other Fire Prevention					
73 Contributions	MFA/CESM	30,000	33,310.77	35,000	DFES contrib to mitigation Crown/Vacant land
74 Reimbursements	MFA/CESM	2,000	2,940.00	2,000	Mitigation done & on-charged to property owi
83 Fees & Charges	MFA	100	81.84	100	
05022 Revenue - ESL Administration Fees					
79 Other Sundry Income	MFA	4,000	4,000.00	4,000	
05024 Revenue - ESL Penalty Interest					
86 Penalty Interest	MFA	1,000	985.79	1,000	
05026 Revenue - Other Fire Prevention (No GST)					
79 Other Sundry Income	MFA	0	795.15	0	
82 Fines & Penalties	CEO/CESM	5,000	7,250.00	7,200	
TOTAL REVENUE - FIRE PREVENTION		174,300	189,148.55	167,800	
Expense					
05103 Expense - ESL Grant Clothing & Accessories					
13 Minor Equipment	CESM	(10,000)	(12,280.65)	(12,000)	CESM liaise with brigade members
05105 Expense - ESL Grant Maintenance Equipment					
13 Minor Equipment	CESM	(10,000)	(562.65)	(10,000)	CESM liaise with brigades
15 Repairs & Maintenance	CESM	0	(469.02)	0	
05120 Expense - ESL Remitted					
59 Other Sundry Expenses	MFA	(73,200)	(69,256.00)	(68,600)	
05121 Expense - Fire Prevention Other					
01 Salaries & Wages	MOW	(5,500)	(5,148.65)	(5,500)	
14 Printing & Stationery	CEO/CESM	(1,500)	(1,725.76)	(1,500)	
15 Repairs & Maintenance	CEO/CESM	0	(200.00)		
16 Contract Services	CEO/CESM	(2,500)	(2,768.55)	(1,500)	
18 Postage & Freight	CEO/CESM	(100)	0.00	(100)	
19 Advertising & Promotions	CEO/CESM	(200)	(181.82)	(200)	
59 Other Sundry Expenses	CEO/CESM	(1,000)	(1,575.89)	(1,000)	
60 Insurances	MFA	(29,500)	(25,941.60)	(24,500)	Brigade member/vehicle insurance
67 Telephone Expense	MFA	(7,000)	(7,922.50)	(8,000)	Harvest ban hotline & sms
96 Administration Allocated	MFA	(25,800)	(19,405.62)	(25,500)	
98 Plant Operating Costs	MOW	(3,000)	(2,500.00)	(3,000)	
99 Public Works Overhead	MOW	(5,500)	(4,633.77)	(5,500)	
05122 Expense - Tambellup Fire Shed					
15 Repairs & Maintenance	MOW	0	0.00	(500)	
59 Other Sundry Expenses	MOW	(100)	0.00	(100)	
60 Insurances	MFA	(500)	(445.80)	(500)	
05123 Expense - Community Emergency Services Manager					
16 Contract Services	CEO	(20,000)	(15,602.72)	(20,000)	per MOU with Katanning, Woody & DFES
05124 Expense - Jam Creek Road Communications Tower					
01 Salaries & Wages	MOW	(200)	(286.90)	(200)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
60 Insurances	MFA	(300)	(214.70)	(300)	
98 Plant Operating Costs	MOW	(100)	(70.00)	(100)	
99 Public Works Overhead	MOW	(200)	(258.21)	(200)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
<i>FIRE PREVENTION continued</i>					
05125 Expense - Fairfield Communications Tower					
01 Salaries & Wages	MOW	(200)	(354.27)	(200)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
65 Electricity & Gas	MFA	(700)	(1,061.07)	(700)	
60 Insurances	MFA	(200)	(194.10)	(200)	
98 Plant Operating Costs	MOW	(100)	(60.00)	(100)	
99 Public Works Overhead	MOW	(200)	(318.84)	(200)	
05126 Expense - Broomehill Fire Station					
01 Salaries & Wages	MOW	(500)	(867.60)	(500)	
15 Repairs & Maintenance	MOW	(5,000)	(1,464.30)	(5,000)	
60 Insurances	MFA	(1,500)	(1,393.84)	(1,000)	
65 Electricity & Gas	MFA	(1,000)	(990.15)	(800)	
66 Water Charges	MFA	(100)	(3.65)	(500)	
98 Plant Operating Costs	MOW	(100)	(220.00)	(100)	
99 Public Works Overhead	MOW	(500)	(462.16)	(500)	
05130 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(16,900)	(16,856.24)	(9,500)	
31 Dep'n Plant & Equipment	MFA	(26,400)	(26,339.84)	(28,400)	
TOTAL EXPENSE - FIRE PREVENTION		(250,600)	(222,265.57)	(237,500)	
ANIMAL CONTROL					
Revenue					
05201 Revenue - Animal Control (No Gst)					
71 Grants - Operating	CEO	0	0.00	3,500	
05202 Revenue - Dog Control (No Gst)					
82 Fines & Penalties	CEO	400	400.00	200	
83 Fees & Charges	MFA	3,000	2,966.27	2,500	
05203 Revenue - Cat Control (No Gst)					
83 Fees & Charges	MFA	500	243.75	500	
TOTAL REVENUE - ANIMAL CONTROL		3,900	3,610.02	6,700	
Expense					
05301 Expense - Animal Control					
01 Salaries & Wages	MOW	0	(14,727.99)	(15,000)	
05 Training & Education	MOW	0	0.00	(5,000)	
13 Minor Equipment	MOW	(2,000)	(21.80)	(3,000)	
16 Contract Services	CEO	(22,000)	(6,508.25)	(5,000)	Service agreement with Shire of Kojonup
19 Advertising & Promotions	CEO	(200)	0.00	(200)	
96 Administration Allocated	MFA	(12,900)	(19,405.62)	(38,300)	
98 Plant Operating Costs	MOW	0	(2,205.00)	(2,200)	
99 Public Works Overhead	MOW	0	(14,463.33)	(8,000)	
05320 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(200)	(202.42)	(200)	
31 Dep'n Plant & Equipment	MFA	(400)	(279.97)	(400)	
TOTAL EXPENSE - ANIMAL CONTROL		(37,700)	(57,814.38)	(77,300)	
OTHER LAW, ORDER & PUBLIC SAFETY					
Expense					
05452 Expense - Volunteer Services Callouts					
01 Salaries & Wages	MOW	(500)	0.00	(500)	
99 Public Works Overhead	MOW	(500)	0.00	(500)	
TOTAL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY		(1,000)	0.00	(1,000)	
REVENUE - LAW, ORDER & PUBLIC SAFETY		178,200	192,758.57	174,500	
EXPENSE - LAW, ORDER & PUBLIC SAFETY		(289,300)	(280,079.95)	(315,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

HEALTH	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
MATERNAL & INFANT HEALTH					
Revenue					
07001 Revenue - Maternal & Infant Health					
80 Rent	MFA	2,000	2,000.00	1,200	Tambellup Family Daycare
TOTAL REVENUE - MATERNAL & INFANT HEALTH		2,000	2,000.00	1,200	
Expense					
07101 Expense - Health (Infant Health Clinic)					
01 Salaries & Wages	MOW	(500)	(656.99)	(500)	
15 Repairs & Maintenance	MOW	(5,000)	(2,178.57)	(3,000)	Install carpet to main room
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(500)	(491.92)	(500)	
65 Electricity & Gas	MFA	(1,800)	(1,520.33)	(1,200)	
66 Water Charges	MFA	(700)	(563.80)	(1,300)	
67 Telephone Expense	MFA	0	(490.32)	(500)	
96 Administration Allocated	MFA	0	(1,293.68)	(1,300)	
98 Plant Operation Costs	MOW	(100)	(100.00)	(100)	
99 Public Works Overhead	MOW	(500)	(591.30)	(500)	
07110 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(2,000)	(1,999.96)	(2,000)	
31 Dep'n Plant & Equipment	MFA	(500)	(489.93)	(500)	
TOTAL EXPENSE - MATERNAL & INFANT HEALTH		(11,700)	(11,246.40)	(11,500)	
HEALTH INSPECTION					
Revenue					
07120 Revenue - Health Inspection					
83 Fees & Charges	MFA	500	0.00	800	
07121 Revenue - Health Inspection (No Gst)					
82 Fines & Penalties	CEO	100	50.60	500	
83 Fees & Charges	MFA	500	236.00	1,000	
TOTAL REVENUE - HEALTH INSPECTION		1,100	286.60	2,300	
Expense					
07130 Expense - Health Inspection					
16 Contract Services	CEO	(7,000)	(4,182.36)	(10,000)	Service agreement with Plantagenet for EHO
24 Legal Advice	CEO	(2,000)	0.00	(2,000)	
96 Administration Allocated	MFA	(10,300)	(12,937.09)	(12,800)	
TOTAL EXPENSE - HEALTH INSPECTION		(19,300)	(17,119.45)	(24,800)	
PREVENTATIVE SERVICES - PEST CONTROL					
Revenue					
07201 Revenue - Pest Control					
71 Grants - Operating	MOW/SSPC	3,700	0.00	0	Dept Health funding for CLAG
TOTAL REVENUE - PEST CONTROL		3,700	0.00	0	
Expense					
07301 Expense - Pest Control					
01 Salaries & Wages	MOW	(3,000)	(1,679.36)	(3,000)	Mosquito control / fogging
05 Staff Training	MOW	(1,000)	0.00	0	Mosquito Management course
15 Repairs & Maintenance	MOW	(3,000)	0.00	(5,000)	
16 Contract Services	MOW/SSPC	(7,500)	0.00	0	Equipment purchased with CLAG funding
58 Travel & Accommodation	MOW	(1,000)	0.00	0	
96 Administration Allocated	MFA	(12,900)	(1,293.68)	(2,600)	
98 Plant Operating Costs	MOW	(1,000)	(300.00)	(1,000)	
99 Public Works Overhead	MOW	(3,000)	(1,511.39)	(3,000)	
TOTAL EXPENSE - PEST CONTROL		(32,400)	(4,784.43)	(14,600)	
REVENUE - HEALTH		6,800	2,286.60	3,500	
EXPENSE - HEALTH		(63,400)	(33,150.28)	(50,900)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

EDUCATION & WELFARE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
OTHER EDUCATION					
Revenue					
08001 Revenue - Education					
74 Reimbursements	MFA	300	0.00	300	From Nurse Turner Award funds
TOTAL REVENUE - OTHER EDUCATION		300	0.00	300	
Expense					
08101 Expense - Education					
56 Donations	CEO	(4,300)	(4,300.00)	(4,300)	Annual contribution to A Smart Start
08102 Expense - Broomehill Primary School					
56 Donations	CEO	(1,000)	(1,040.00)	(1,000)	Contrib to swimming lessons, Book Award
08103 Expense - Tambellup Primary School					
56 Donations	CEO	(1,000)	0.00	(1,000)	
59 Other Sundry Expenses	MFA	(300)	(200.00)	(300)	Nurse Turner Awards
08104 Expense - A Smart Start Program (GSDC Funded)					
01 Salaries & Wages	MFA	(23,700)	(32,798.03)	(35,000)	GSDC funding c/fwd in surplus
02 Superannuation	MFA	(2,500)	(3,067.57)	(3,500)	
TOTAL EXPENSE - OTHER EDUCATION		(32,800)	(41,800.75)	(45,100)	
OTHER WELFARE					
Revenue					
08201 Revenue - Other Welfare					
71 Grants - Operating	SSPO	20,000	0.00	0	Youth Great Southern; Youth Worker program
72 Grants - Non Operating	SSPO	120,000	0.00	70,000	LRCIP3 for Youth Centre capital works
73 Contributions	SSPO	10,000	30,000.00	30,000	Tamb Noongar Land Assoc; Youth Worker prog
TOTAL REVENUE - OTHER WELFARE		150,000	30,000.00	100,000	
Expense					
08303 Expense - Youth Services					
16 Contract Services	SSPO	(60,000)	(86,666.62)	(80,000)	Youth Worker program; continuation to Mar23
96 Administration Allocated	MFA	(6,500)	0.00	0	
08304 Expense - Tamb Youth Centre					
15 Repairs & Maintenance	MOW	(5,000)	(1,294.03)	(4,000)	Replace aircon
16 Contract Services	MOW	(200)	(168.26)	(200)	
60 Insurances	MFA	(200)	(159.30)	(200)	
TOTAL EXPENSE - OTHER WELFARE		(71,900)	(88,288.21)	(84,400)	
REVENUE - EDUCATION & WELFARE		150,300	30,000.00	100,300	
EXPENSE - EDUCATION & WELFARE		(104,700)	(130,088.96)	(129,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

HOUSING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
STAFF HOUSING					
Revenue					
09001 Revenue - Staff Housing					
72 Grants - Non Operating	MFA/SSPO	0	114,403.68	117,000	BBRF Final payment
89 Profit on Disposal of Assets	MFA/SSPO	92,000	105,359.80	218,200	27 East Tce - settlement due 21/07/22
TOTAL REVENUE - OTHER HOUSING		92,000	219,763.48	335,200	
Expense					
09101 Expense - Housing 20 Henry St, Tambellup					
01 Salaries & Wages	MOW	0	(155.73)	0	Property sold in 21/22
15 Repairs & Maintenance	MOW	0	(1,125.15)	(1,500)	
16 Contract Services	MOW	0	(6,305.41)	(5,000)	
30 Dep'n Land & Buildings	MFA	0	(2,019.10)	(2,300)	
59 Other Sundry Expenses	MOW	0	(88.00)	(100)	
60 Insurances	MFA	0	(895.26)	(1,000)	
66 Water Charges	MFA	0	(1,375.21)	(1,000)	
99 Public Works Overheads	MOW	0	(77.87)	0	
09104 Expense - Housing 27 East Tce, Tambellup					
15 Repairs & Maintenance	MOW	0	(470.00)	(1,500)	Settlement due 21/7/2022
16 Contract Services	MOW	(5,000)	(372.09)	(5,000)	Sale costs
30 Dep'n Land & Buildings	MFA	0	(1,399.93)	(1,500)	
59 Other Sundry Expenses	MOW	0	(88.00)	(100)	
60 Insurances	MFA	0	(729.86)	(800)	
65 Electricity & Gas	MFA	0	(167.70)	0	
66 Water Charges	MOW	0	(1,729.39)	(2,500)	
09106 Expense - Housing 18 Henry Street, Tambellup					
01 Salaries & Wages	MOW	0	(59.23)	0	
15 Repairs & Maintenance	MOW	(5,000)	(4,620.32)	(11,000)	
16 Contract Services	MOW	(500)	(471.09)	(500)	
30 Dep'n Land & Buildings	MFA	(2,400)	(2,399.95)	(2,400)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,300)	(1,304.14)	(1,300)	
65 Electricity & Gas	MFA	0	(39.00)	0	
66 Water Charges	MFA	(1,800)	(1,806.65)	(1,800)	
98 Plant Operation Costs	MOW	0	(20.00)	0	
99 Public Works Overheads	MOW	0	(53.31)	0	
09107 Expense - Housing 63 Taylor Street, Tambellup					
01 Salaries & Wages	MOW	0	(704.15)	0	
15 Repairs & Maintenance	MOW	(5,000)	(4,889.16)	(5,000)	
16 Contract Services	MOW	(500)	(296.52)	(500)	
30 Dep'n Land & Buildings	MFA	(2,800)	(2,799.91)	(2,800)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,300)	(1,109.44)	(1,300)	
66 Water Charges	MFA	(5,000)	(6,762.26)	(3,500)	
98 Plant Operation Costs	MOW	0	(100.00)	0	
99 Public Works Overheads	MOW	0	(606.65)	0	
09108 Expense - Housing 17 Taylor Street, Tambellup					
01 Salaries & Wages	MOW	0	(540.28)	0	
15 Repairs & Maintenance	MOW	(5,000)	(4,765.42)	(5,000)	
16 Contract Services	MOW	(500)	(361.57)	0	
30 Dep'n Land & Buildings	MFA	(14,500)	(14,519.82)	(14,500)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,500)	(1,002.36)	(2,500)	
65 Electricity & Gas	MFA	(1,000)	(1,493.85)	(1,000)	
66 Water Charges	MFA	(3,500)	(2,509.71)	(3,500)	
99 Public Works Overheads	MOW	0	(486.25)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

HOUSING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
STAFF HOUSING					
Expense					
09109 Expense - Housing 21 Lathom St, Broomehill					
01 Salaries & Wages	MOW	(1,500)	(4,109.41)	0	
15 Repairs & Maintenance	MOW	(5,000)	(7,357.78)	(5,000)	
16 Contract Services	MOW	(500)	(585.49)	0	
30 Dep'n Land & Buildings	MFA	(12,000)	(11,936.34)	(14,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(2,000)	0.00	(2,500)	
65 Electricity & Gas	MFA	(500)	(451.04)	(500)	
66 Water Charges	MFA	(2,000)	(1,981.54)	(2,000)	
98 Plant Operation Costs	MOW	(500)	(1,210.00)	0	
99 Public Works Overheads	MOW	(1,300)	(3,356.46)	0	
09110 Expense - Housing 5 Leven St, Broomehill					
01 Salaries & Wages	MOW	0	(3,943.38)	0	
15 Repairs & Maintenance	MOW	(5,000)	(8,515.74)	(5,000)	
16 Contract Services	MOW	(500)	(559.09)	0	
30 Dep'n Land & Buildings	MFA	(11,000)	(11,117.54)	(13,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(2,000)	0.00	(2,500)	
65 Electricity & Gas	MFA	(500)	(78.00)	(500)	
66 Water Charges	MFA	(2,000)	(2,059.94)	(2,000)	
98 Plant Operation Costs	MOW	0	(1,253.00)	0	
99 Public Works Overheads	MOW	0	(3,549.06)	0	
09120 Expense - Housing 18 Ivy Street, Broomehill					
15 Repairs & Maintenance	MOW	(5,000)	(63.50)	(5,000)	Repair tiles in kitchen/dining floor
16 Contract Services	MOW	(500)	(471.09)	0	
30 Dep'n Land & Buildings	MFA	(1,800)	(1,799.93)	(1,800)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(700)	(603.40)	(700)	
66 Water Charges	MFA	(1,000)	(422.34)	(1,000)	
09121 Expense - Housing 11 Lavarock Street, Broomehill					
01 Salaries & Wages	MOW	0	(907.90)	0	Property sold in 21/22
15 Repairs & Maintenance	MOW	0	(292.60)	(1,500)	
16 Contract Services	MOW	0	(6,027.53)	(5,000)	
30 Dep'n Land & Buildings	MFA	0	(741.34)	(2,200)	
59 Other Sundry Expenses	MOW	0	(88.00)	(100)	
60 Insurances	MFA	0	(690.92)	(800)	
66 Water Charges	MFA	0	(342.03)	(1,800)	
98 Plant Operation Costs	MOW	0	(40.00)	0	
99 Public Works Overheads	MOW	0	(695.20)	0	
09122 Expense - Housing 1 Janus Street, Broomehill					
16 Contract Services	MFA	0	(7,909.52)	(15,000)	
09300 Expense - Allocation Of Housing Costs					
10 Staff Housing Allocation	MFA	112,500	157,711.85	161,400	
TOTAL EXPENSE - STAFF HOUSING		0	3,305.00	0	
OTHER HOUSING					
Revenue					
09002 Revenue - Sandalwood Villas					
80 Rents	MFA	52,000	40,960.00	50,000	
09003 Revenue - Lavieville Lodge					
80 Rents	MFA	10,000	7,600.00	13,000	
74 Reimbursements	MFA	2,000	1,235.21	3,500	Electricity charges
09004 Revenue - Other Housing					
74 Reimbursements	MFA	0	0.00	10,000	
80 Rents	MFA	99,000	99,776.51	99,000	GROH rentals
09007 Revenue - Holland Court					
74 Reimbursements	MFA	0	550.14		
80 Rents	MFA	47,000	30,080.00	47,000	
TOTAL REVENUE - OTHER HOUSING		210,000	180,201.86	222,500	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

HOUSING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
OTHER HOUSING					
Expense					
09125 Expense - Sandalwood Villas					
01 Salaries & Wages	MOW	(3,500)	(1,544.47)	(3,500)	
15 Repairs & Maintenance	MOW	(7,000)	(1,737.84)	(7,000)	Blinds for gazebo
16 Contract Services	MOW	(3,500)	(3,626.44)	(3,500)	
30 Dep'n Land & Buildings	MFA	(23,000)	(22,499.91)	(23,000)	
60 Insurances	MFA	(4,600)	(4,566.24)	(4,600)	
65 Electricity & Gas	MFA	(1,500)	(831.40)	(1,500)	
66 Water Charges	MFA	(12,000)	(11,947.87)	(12,000)	
98 Plant Operating Costs	MOW	(100)	(185.00)	(100)	
99 Public Works Overhead	MOW	(3,500)	(1,300.05)	(3,500)	
09126 Expense - Lavieville Lodge					
15 Repairs & Maintenance	MOW	(5,000)	(2,943.84)	(5,000)	
16 Contract Services	MOW	(7,000)	(5,325.40)	(7,000)	
30 Dep'n Land & Buildings	MFA	(8,500)	(8,592.94)	(8,000)	
60 Insurances	MFA	(2,000)	(1,739.14)	(2,000)	
65 Electricity & Gas	MFA	(3,500)	(2,493.85)	(3,500)	
66 Water Charges	MFA	(6,500)	(6,998.07)	(6,500)	
09127 Expense - GSHI Project Administration					
16 Contract Services	MFA	0	0.00	(10,000)	
09128 Expense - GROH Housing Lot 384 Parnell St, Tambellup					
01 Salaries & Wages	MOW	0	(88.84)	0	
15 Repairs & Maintenance	MOW	(5,000)	(1,486.00)	(2,000)	
16 Contract Services	MOW	(500)	(185.57)	0	
30 Dep'n Land & Buildings	MFA	(14,000)	(14,095.15)	(14,000)	
51 Interest on Loans	MFA	(8,200)	(8,437.40)	(6,500)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,600)	(1,051.02)	(1,600)	
65 Electricity & Gas	MFA	0	0.00	(500)	
66 Water Charges	MFA	(1,500)	(268.97)	(1,500)	
99 Public Works Overhead	MOW	0	(79.96)	0	
09129 Expense - GROH Housing Lot 1/22 Taylor St, Tambellup					
15 Repairs & Maintenance	MOW	(5,000)	0.00	(2,000)	
16 Contract Services	MOW	(500)	(273.57)		
30 Dep'n Land & Buildings	MFA	(12,000)	(11,867.82)	(12,000)	
51 Interest on Loans	MFA	(6,900)	(7,182.04)	(5,600)	
59 Other Sundry Expenses	MOW	(100)	(44.00)	(100)	
60 Insurances	MFA	(1,200)	(2,824.97)	(1,200)	
65 Electricity & Gas	MFA	(100)	(78.00)	(500)	
66 Water Charges	MFA	(2,500)	(1,488.73)	(2,500)	
09131 Expense - GROH Housing Lot 2/22 Taylor St, Tambellup					
15 Repairs & Maintenance	MOW	(5,000)	(208.00)	(2,000)	
16 Contract Services	MOW	(500)	(273.57)		
30 Dep'n Land & Buildings	MFA	(12,000)	(11,790.81)	(12,000)	
51 Interest on Loans	MFA	(6,900)	(7,182.04)	(5,600)	
59 Other Sundry Expenses	MOW	(100)	(44.00)	(100)	
60 Insurances	MFA	(1,200)	(2,824.97)	(1,200)	
65 Electricity & Gas	MFA	(100)	(78.00)	(500)	
66 Water Charges	MFA	(2,500)	(1,488.73)	(2,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

HOUSING	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
OTHER HOUSING					
Expense					
09132 Expense - Holland Court					
01 Salaries & Wages	MOW	(1,000)	(85.01)	(3,000)	
15 Repairs & Maintenance	MOW	(3,000)	(1,197.75)	(3,000)	
16 Contract Services	MOW	(5,000)	(1,054.08)	(2,000)	
30 Dep'n Land & Buildings	MFA	(36,000)	(36,045.26)	(26,000)	
60 Insurance	MFA	(5,500)	(5,322.94)	(5,300)	
65 Electricity & Gas	MFA	(3,000)	(3,373.84)	(2,700)	
98 Plant Operating Costs	MOW	0	0.00	(700)	
99 Public Works Overhead	MOW	(800)	(76.51)	(2,800)	
TOTAL EXPENSE - OTHER HOUSING		(233,000)	(196,918.01)	(220,200)	
REVENUE - HOUSING		302,000	399,965.34	557,700	
EXPENSE - HOUSING		(233,000)	(193,613.01)	(220,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
REFUSE COLLECTION					
Revenue					
10001 Revenue - Household Refuse					
77 Rubbish Collection Charges	MFA	55,100	52,510.00	53,000	
10002 Revenue - Commercial Refuse					
77 Rubbish Collection Charges	MFA	8,900	8,425.00	8,500	
10003 Revenue - Tip Site Charges					
83 Fees & Charges	MFA	1,000	432.76	1,000	
10005 Revenue - Other Refuse Collection					
83 Fees & Charges	MFA	1,000	700.01	1,000	
TOTAL REVENUE - REFUSE COLLECTION		66,000	62,067.77	63,500	
Expense					
10076 Expense - Household Refuse					
16 Contract Services	MOW	(52,000)	(52,758.00)	(52,000)	Warren Blackwood Waste contract
96 Administration Allocated	MFA	(9,000)	(19,405.62)	(19,200)	
10078 Expense - Tambellup Tip					
01 Salaries & Wages	MOW	(1,000)	(556.98)	(2,000)	
15 Repairs & Maintenance	MOW	0	(57.73)	0	
16 Contract Services	MOW	(5,000)	(493.06)	(1,000)	Tyre disposal
98 Plant Operating Costs	MOW	(500)	(280.00)	(2,000)	
99 Public Works Overhead	MOW	(900)	(487.74)	(2,000)	
10079 Expense - Other Refuse Collection					
01 Salaries & Wages	MOW	(5,000)	(7,533.68)	(8,000)	
16 Contract Services	MOW	(6,000)	(5,837.37)	(6,000)	
98 Plant Operating Costs	MOW	(2,000)	(3,298.00)	(5,000)	
99 Public Works Overhead	MOW	(4,500)	(6,780.23)	(7,000)	
10080 Expense - Broomehill Tip					
01 Salaries & Wages	MOW	(1,000)	(865.36)	(1,000)	
15 Repairs & Maintenance	MOW	0	(127.67)	0	
16 Contract Services	MOW	(5,000)	(493.06)	(1,000)	Tyre disposal
98 Plant Operating Costs	MOW	(500)	(774.50)	(500)	
99 Public Works Overhead	MOW	(900)	(778.83)	(1,000)	
10081 Expense - Transfer Station Tambellup					
15 Repairs & Maintenance	MOW	(5,000)	(26.44)	(5,000)	Bldg maintenance - rising damp/mould
16 Contract Services	MOW	(74,000)	(73,835.69)	(74,000)	Mgt - Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(60.18)	(100)	
10082 Expense - Transfer Station Broomehill					
15 Repairs & Maintenance	MOW	(5,000)	0.00	(5,000)	Bldg maintenance - rising damp/mould
16 Contract Services	MOW	(74,000)	(73,835.69)	(74,000)	Mgt - Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(60.18)	(100)	
10090 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(1,800)	(1,749.86)	(1,800)	
33 Dep'n Infrastructure	MFA	(2,000)	(1,978.04)	(2,300)	
TOTAL EXPENSE - REFUSE COLLECTION		(255,300)	(252,073.91)	(270,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
PROTECTION OF THE ENVIRONMENT					
Revenue					
10153 Revenue - Protection Of The Environment					
74 Reimbursements	MOW	4,500	0.00	4,500	
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT		4,500	0.00	4,500	
Expense					
10228 Expense - Drummuster					
16 Contract Services	MOW	(4,500)	0.00	(4,500)	
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT		(4,500)	0.00	(4,500)	
TOWN PLANNING & DEVELOPMENT					
Revenue					
10301 Revenue - Town Planning					
83 Fees & Charges	CEO	10,000	41,081.31	38,000	
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT		10,000	41,081.31	38,000	
Expense					
10376 Expense - Town Planning					
17 Professional Services	CEO	(30,000)	(30,415.75)	(30,000)	External Planning Consultant
24 Legal Advice	CEO	(15,000)	0.00	0	
19 Advertising & Promotions	CEO	(500)	0.00	(500)	
96 Administration Allocated	MFA	(34,900)	(80,856.73)	(76,600)	
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT		(80,400)	(111,272.48)	(107,100)	
OTHER COMMUNITY AMENITIES					
Revenue					
10451 Revenue - Other Community Amenities					
72 Grants - Non Operating	MFA/SSPO	0	0.00	50,000	
83 Fees & Charges	MFA	8,000	4,175.74	8,000	
TOTAL REVENUE - OTHER COMMUNITY AMENITIES		8,000	4,175.74	58,000	
Expense					
10526 Expense - Tambellup Cemetery					
01 Salaries & Wages	MOW	(2,500)	(941.42)	(5,000)	
15 Repairs & Maintenance	MOW	(1,000)	(84.44)	(1,000)	
16 Contract Services	MOW	(2,000)	(1,357.60)	(2,000)	
96 Administration Allocated	MFA	(31,000)	(6,468.54)	(6,400)	
98 Plant Operating Costs	MOW	(1,000)	(300.00)	(2,000)	
99 Public Works Overhead	MOW	(2,000)	(847.29)	(4,500)	
10527 Expense - Broomehill Cemetery					
01 Salaries & Wages	MOW	(2,000)	(145.78)	(3,000)	Widen gateway
15 Repairs & Maintenance	MOW	(5,000)	0.00	(1,000)	
16 Contract Services	MOW	(1,000)	(60.00)	(1,000)	
96 Administration Allocated	MFA	(24,500)	(6,468.54)	(6,400)	
98 Plant Operating Costs	MOW	(1,000)	(20.00)	(2,000)	
99 Public Works Overhead	MOW	(1,800)	(131.20)	(2,500)	
10528 Expense - Pindellup Cemetery					
01 Salaries & Wages	MOW	(500)	0.00	(500)	
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
98 Plant Operating Costs	MOW	(300)	0.00	(300)	
99 Public Works Overhead	MOW	(500)	0.00	(500)	
10550 Expense - Asset Depreciation					
31 Dep'n Plant & Equipment	MFA	(500)	(499.93)	(700)	
33 Dep'n Infrastructure	MFA	(1,600)	(1,610.84)	(2,500)	
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES		(78,700)	(18,935.58)	(41,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
PUBLIC CONVENIENCES					
Expense					
10625 Expense - Diprose Park Public Toilets					
01 Salaries & Wages	MOW	(4,500)	(4,245.00)	(4,500)	
15 Repairs & Maintenance	MOW	(3,000)	(528.19)	(4,000)	
16 Contract Services	MOW	(500)	(162.01)	(500)	
60 Insurances	MFA	(200)	(106.20)	(200)	
99 Public Works Overhead	MOW	(2,500)	(4,192.57)	(2,500)	
10626 Expense - Norrish Street Public Toilets					
01 Salaries & Wages	MOW	(13,000)	(12,256.88)	(13,000)	
15 Repairs & Maintenance	MOW	(8,000)	(1,003.59)	(3,000)	
16 Contract Services	MOW	(500)	(283.71)	(500)	
60 Insurances	MFA	(300)	(343.14)	(200)	
65 Electricity & Gas	MFA	(2,000)	(1,901.15)	(1,500)	
66 Water Charges	MFA	(2,000)	(1,345.37)	(2,000)	
98 Plant Operating Costs	MOW	0	(20.00)	0	
99 Public Works Overhead	MOW	(7,000)	(11,698.50)	(7,000)	
10627 Expense - Holland Park Public Toilets					
01 Salaries & Wages	MOW	(9,500)	(7,474.08)	(9,500)	
15 Repairs & Maintenance	MOW	(5,000)	(4,129.08)	(3,000)	
16 Contract Services	MOW	(500)	(644.94)	(500)	
60 Insurances	MFA	(200)	(168.16)	(200)	
99 Public Works Overhead	MOW	(4,500)	(7,237.19)	(4,500)	
10630 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(3,800)	(3,759.86)	(3,800)	
TOTAL EXPENSE - PUBLIC CONVENIENCES		(67,000)	(61,499.62)	(60,400)	
REVENUE - COMMUNITY AMENITIES		88,500	107,324.82	164,000	
EXPENSE - COMMUNITY AMENITIES		(485,900)	(443,781.59)	(483,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
PUBLIC HALLS & CIVIC CENTRES					
Revenue					
11001 Revenue - Broomehill Hall					
72 Grants - Non Operating	MFA/SSPO	0	0.00	46,000	
83 Fees & Charges	MFA	500	287.22	500	
11002 Revenue - Broomehill Recreation Complex					
72 Grants - Non Operating	MFA/SSPO	0	171,820.65	20,000	
73 Contributions	MFA	2,500	0.00	2,500	
74 Reimbursements	MF	5,000	0.00	5,000	
81 Contributions - Non Operating	MFA	0	9,000.00	110,000	
83 Fees & Charges	MFA	5,000	5,000.00	5,000	BRC Lease
11004 Revenue - Other					
83 Fees & Charges	MFA	0	18.18	0	
11005 Revenue - Tambellup Hall					
72 Grants - Non Operating	MFA/SSPO	0	0.00	35,000	
74 Reimbursements	MFA	0	(350.00)	0	
83 Fees & Charges	MFA	3,000	2,195.45	3,000	
11007 Revenue - Tambellup Pavilion					
73 Contributions	MFA	2,500	13,612.73	15,000	
83 Fees & Charges	MFA	5,000	5,098.18	5,000	TCPA Lease
TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES		23,500	206,682.41	247,000	
Expense					
11076 Expense - Broomehill Hall					
01 Salaries & Wages	MOW	(6,000)	(8,094.62)	(2,000)	
15 Repairs & Maintenance	MOW	(5,000)	(496.39)	(5,000)	
16 Contract Services	MOW	(1,000)	(1,363.15)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(3,700)	(3,752.16)	(3,700)	
65 Electricity & Gas	MFA	(1,200)	(1,060.61)	(800)	
98 Plant Operating Costs	MOW	0	(20.00)	0	
99 Public Works Overhead	MOW	(3,500)	(7,609.18)	(1,500)	
11077 Expense - Broomehill Recreation Complex					
01 Salaries & Wages	MOW	(9,000)	(5,804.80)	(9,000)	
15 Repairs & Maintenance	MOW	(8,000)	(3,889.13)	(8,000)	
16 Contract Services	MOW	(5,000)	(1,461.31)	(5,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(2,900)	(2,908.84)	(2,900)	
65 Electricity & Gas	MFA	(7,500)	(7,616.50)	(6,000)	
99 Public Works Overhead	MOW	(5,000)	(5,482.75)	(5,000)	
11078 Expense - Broomehill RSL Hall					
15 Repairs & Maintenance	MOW	(3,000)	(114.74)	(3,000)	
16 Contract Services	MOW	(200)	(208.26)	(200)	
60 Insurances	MFA	(500)	(447.82)	(500)	
65 Electricity & Gas	MFA	(600)	(788.03)	(600)	
66 Water Charges	MFA	(200)	(13.65)	(200)	
11080 Expense - Tambellup Hall					
01 Salaries & Wages	MOW	(5,000)	(2,722.55)	(6,000)	
15 Repairs & Maintenance	MOW	(5,000)	(2,031.44)	(8,000)	
16 Contract Services	MOW	(1,000)	(2,281.45)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(9,900)	(9,910.56)	(9,900)	
65 Electricity & Gas	MFA	(1,500)	(1,330.81)	(1,500)	
66 Water Charges	MFA	(1,200)	(1,157.61)	(1,200)	
67 Telephone Expense	MFA	(800)	(762.48)	(800)	
99 Public Works Overhead	MOW	(3,000)	(2,861.34)	(3,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
<i>PUBLIC HALLS & CIVIC CENTRES continued</i>					
11081 Expense - Tambellup RSL Hall					
15 Repairs & Maintenance	MOW	(500)	0.00	(500)	
16 Contract Services	MOW	(500)	(961.59)	(100)	
60 Insurances	MFA	(100)	(115.06)	(100)	
11082 Expense - Former Tambellup Bowling Club					
16 Contract Services	MOW	(200)	(268.26)	(200)	
60 Insurances	MFA	(100)	(53.10)	(100)	
65 Electricity & Gas	MFA	(500)	(629.18)	(500)	
11241 Expense - Tambellup Pavilion					
01 Salaries & Wages	MOW	(7,000)	(6,825.67)	(7,000)	
15 Repairs & Maintenance	MOW	(10,000)	(9,421.66)	(10,000)	Handrails on steps to oval
16 Contract Services	MOW	(1,000)	(16,899.24)	(17,000)	
51 Interest on Loans	MFA	(43,800)	(45,099.06)	(40,800)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(4,800)	(4,707.30)	(4,800)	
65 Electricity & Gas	MFA	(7,000)	(7,024.91)	(7,000)	
66 Water Charges	MFA	(3,000)	(2,059.19)	(3,000)	
99 Public Works Overhead	MOW	(4,000)	(5,912.89)	(4,000)	
11190 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(100,200)	(100,254.62)	(100,200)	
33 Dep'n Infrastructure	MFA	(300)	(200.04)	(300)	
TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES		(273,100)	(275,013.95)	(282,300)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS	
OTHER RECREATION & SPORT						
Revenue						
11151 Revenue - Other Recreation & Sport						
72 Grants - Non Operating	MFA/SPPO	0	101,700.00	80,000	BRC & TCPA Bowling Green Reserves	
73 Contributions	MFA	20,000	18,612.53	20,000		
TOTAL REVENUE - OTHER RECREATION & SPORT		20,000	120,312.53	100,000		
Expense						
11224 Expense - Other Parks, Gardens And Reserves						
96 Administration Allocated	MFA	(28,400)	0.00	0		
11225 Expense - Parks, Gardens And Reserves						
01 Salaries & Wages	MOW	(244,700)	(227,231.88)	(224,300)	Mtce to equipment as required	
11 Fuel & Oil	MOW	(1,000)	0.00	(1,000)		
15 Repairs & Maintenance	MOW	(30,000)	(27,217.35)	(30,000)		
16 Contract Services	MOW	(30,000)	(33,084.76)	(30,000)		
21 Chemicals	MOW	(5,000)	(3,730.36)	(10,000)		
60 Insurance	MFA	(1,000)	(1,461.30)	(1,000)		
65 Electricity & Gas	MFA	(6,500)	(6,486.38)	(6,000)		
66 Water Charges	MFA	(12,000)	(9,763.71)	(15,000)		
98 Plant Operating Costs	MOW	(158,700)	(200,119.50)	(161,300)		
99 Public Works Overheads	MOW	(220,400)	(223,828.11)	(220,400)		
11248 Expense - Water Supplies						
01 Salaries & Wages	MOW	(5,000)	(2,298.16)	(5,000)		
15 Repairs & Maintenance	MOW	(1,500)	(22.73)	(1,500)		
16 Contract Services	MOW	(5,000)	(5,960.76)	(15,000)		
65 Electricity & Gas	MFA	(5,000)	(5,088.45)	(4,500)		
66 Water Charges	MFA	(500)	(285.83)	(2,500)		
98 Plant Operating Costs	MOW	(2,000)	(900.00)	(2,000)		
99 Public Works Overheads	MOW	(4,500)	(2,068.49)	(4,500)		
11270 Expense - Asset Depreciation						
30 Dep'n Land & Buildings	MFA	(2,000)	(1,905.72)	(2,000)		
31 Dep'n Plant & Equipment	MFA	(26,400)	(26,351.78)	(26,400)		
33 Dep'n Infrastructure	MFA	(98,600)	(98,529.60)	(98,600)		
11271 Expense - Staff Housing Allocation						
10 Staff Housing Allocation	MFA	0	(15,489.99)	(19,500)		
TOTAL EXPENSE - OTHER RECREATION & SPORT		(888,200)	(891,824.86)	(880,500)		

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
LIBRARIES					
Revenue					
11301 Revenue - Broomehill Library					
71 Grants - Operating	MFA	3,000	0.00	0	Genealogy workshop / Library tech upgrade
83 Fees & Charges	MFA	100	15.47	100	
11302 Revenue - Tambellup Library & CRC					
71 Grants - Operating	MFA	0	1,500.00	0	
TOTAL REVENUE - LIBRARIES		3,100	1,515.47	100	
Expense					
11376 Expense - Broomehill Library					
14 Printing & Stationery	MFA	(500)	(463.45)	(500)	
15 Repairs & Maintenance	MFA	(1,000)	0.00	(1,000)	Equipment / materials as required
16 Contract Services	MFA	(6,000)	(2,235.00)	(3,000)	Library software licensing/ grant expend
18 Postage & Freight	MFA	(700)	(445.46)	(700)	
26 Computer & Internet Expenses	MFA	(500)	(326.80)	(500)	
59 Other Sundry Expenses	MFA	(200)	0.00	(200)	
60 Insurances	MFA	(100)	(43.34)	(100)	
96 Administration Allocated	MFA	(65,900)	(12,937.09)	(63,800)	
11377 Expense - Tambellup Library & Community Resource Centre					
15 Repairs & Maintenance	MOW	(4,000)	(591.74)	(4,000)	
16 Contract Services	CEO	(50,000)	(47,153.05)	(43,000)	Library Management per Service Agreement
18 Postage & Freight	MFA	(300)	(299.63)	(300)	
59 Other Sundry Expenses	MFA	(100)	(88.00)	(100)	
60 Insurances	MFA	(2,300)	(2,248.70)	(2,300)	
65 Electricity & Gas	MFA	(3,500)	(3,225.97)	(4,000)	
66 Water Charges	MFA	(800)	(1,046.29)	(800)	
96 Administration Allocated	MFA	(6,500)	(3,881.06)	(6,400)	
11390 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(11,400)	(11,369.76)	(11,400)	
TOTAL EXPENSE - LIBRARIES		(153,800)	(86,355.34)	(142,100)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
OTHER CULTURE					
Revenue					
11451 Revenue - Other Culture					
71 Grants - Operating	SSPO	0	9,715.00	0	Heritage Consultancy Grant - Muni Inventory
72 Grants - Non Operating	MFA/SSPO	20,000	0.00	20,000	LRCIP3 - Bhill Museum machinery shed
TOTAL REVENUE - OTHER CULTURE		20,000	9,715.00	20,000	
Expense					
11526 Expense - Broomehill Museum					
15 Repairs & Maintenance	MOW	(5,000)	(256.31)	(5,000)	
16 Contract Services	MOW	0	(2,566.26)	0	
56 Donations	MFA	(1,200)	(1,108.13)	(1,400)	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,000)	(1,012.48)	(1,000)	
65 Electricity & Gas	MFA	(600)	(682.71)	(600)	
11527 Expense - Tambellup Museum (Station Masters Res)					
15 Repairs & Maintenance	MOW	(5,000)	(1,685.89)	(5,000)	
56 Donations	MFA	(800)	(754.85)	(800)	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	0.00	(100)	
60 Insurances	MFA	(700)	(637.04)	(700)	
65 Electricity & Gas	MFA	(200)	(689.54)	(200)	
66 Water Charges	MFA	0	0.00	(500)	
11528 Expense - Heritage Trails					
01 Salaries & Wages	MOW	(3,000)	0.00	(7,000)	
15 Repairs & Maintenance	MOW/SSPO	(2,000)	0.00	(2,000)	Repair signage
16 Contract Services	SSPO	(22,000)	(15,400.00)	(15,000)	Signage - Yoorn (Bobtail) Trail project
98 Plant Operating Costs	MOW	(1,500)	0.00	(6,000)	
99 Public Works Overhead	MOW	(2,500)	0.00	(7,000)	
11529 Expense - Toolbrunup School					
16 Contract Services	MOW	(200)	0.00	(200)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(400)	(334.36)	(400)	
11531 Expense - Other Culture					
17 Professional Services	SSPO	(19,500)	0.00	0	Municipal Inventory review
11550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(5,300)	(5,229.21)	(5,300)	
TOTAL EXPENSE - OTHER CULTURE		(71,200)	(31,142.46)	(58,400)	
REVENUE - RECREATION & CULTURE					
		66,600	338,225.41	367,100	
EXPENSE - RECREATION & CULTURE					
		(1,386,300)	(1,284,336.61)	(1,363,300)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

TRANSPORT	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
ROAD CONSTRUCTION					
Revenue					
12001 Revenue - Grants Roads To Recovery					
72 Grants - Non-Operating	MOW/MFA	404,100	404,100.00	404,100	
12002 Revenue - Grants Black Spot					
72 Grants - Non-Operating	MOW/MFA	0	130,000.00	107,300	
12004 Revenue - Grants Regional Road Group					
72 Grants - Non-Operating	MOW/MFA	842,000	252,000.00	284,000	
12007 Revenue - Local Roads & Community Infrastructure Program					
72 Grants - Non-Operating	MOW/MFA	148,900	456,282.08	310,000	Balance of Phase 2
TOTAL REVENUE - ROAD CONSTRUCTION		1,395,000	1,242,382.08	1,105,400	
ROAD MAINTENANCE					
Revenue					
12156 Revenue - Grants Other					
72 Grants - Non-Operating	MOW/SSPC	481,300	11,159.78	0	Drought Communities Program funds
12159 Revenue - Direct Grant					
71 Grants - Operating	MFA	180,100	167,497.00	167,500	
12160 Revenue - Profit On Disposal Of Assets					
89 Profit On Disposal Of Assets	MFA	10,000	10,495.75	4,800	
12162 Revenue - Other Road Maintenance (No GST)					
80 Rents	MFA	18,000	17,595.00	18,000	
TOTAL REVENUE - ROAD MAINTENANCE		689,400	206,747.53	190,300	
Expense					
12226 Expense - Road Maintenance					
01 Salaries & Wages	MOW	(292,700)	(237,233.04)	(296,700)	Includes maintenance grading, bitumen patching, tree pruning, shoulder, drainage & culverts, signs & guideposts, footpath maintenance, roadside spraying etc.
15 Repairs & Maintenance	MOW	0	(172.55)	0	
16 Contract Services	MOW	(165,000)	(55,204.20)	(165,000)	
21 Chemicals	MOW	(5,000)	0.00	(10,000)	
25 Road Materials	MOW	(10,000)	(1,888.36)	(20,000)	
60 Insurances	MFA	(11,500)	(10,603.96)	(11,500)	Provision for contractors to assist if required & purchase of materials
98 Plant Operating Costs	MOW	(261,400)	(193,630.26)	(237,700)	
99 Public Works Overhead	MOW	(288,200)	(213,510.87)	(290,200)	
12250 Expense - Maintenance Other					
41 Loss On Disposal Of Assets	MFA	(146,100)	(62,165.02)	(96,400)	
96 Administration Allocated	MFA	(81,400)	(142,307.91)	(173,100)	
12228 Expense - RAMM Road Inventory					
16 Contract Services	CEO/MFA	(30,000)	(7,022.35)	(10,000)	RAMM subscription/updates for fair value
12251 Expense - Street Lighting					
65 Electricity & Gas	MFA	(30,000)	(28,874.28)	(30,000)	
12252 Expense - Tambellup Depot Maintenance					
01 Salaries & Wages	MOW	(10,000)	(8,100.63)	(15,000)	
15 Repairs & Maintenance	MOW	(15,000)	(12,162.24)	(25,000)	
16 Contract Services	MOW	(2,000)	(934.60)	(2,000)	
59 Other Sundry Expenses	MOW	(200)	(176.00)	(200)	
60 Insurances	MFA	(2,500)	(2,118.68)	(2,000)	
65 Electricity & Gas	MOW	(6,000)	(6,024.12)	(4,500)	
66 Water Charges	MOW	(700)	(638.82)	(800)	
98 Plant Operating Costs	MOW	(500)	(116.00)	(1,500)	
99 Public Works Overhead	MOW	(9,000)	(7,947.35)	(12,000)	
12255 Expense - Broomehill Depot Maintenance					
01 Salaries & Wages	MOW	(3,000)	(2,767.68)	(3,000)	
15 Repairs & Maintenance	MOW	(5,000)	(889.46)	(5,000)	
16 Contract Services	MOW	(500)	(741.59)	(500)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(1,200)	(1,022.04)	(1,000)	
65 Electricity & Gas	MOW	(1,500)	(930.49)	(1,500)	
66 Water Charges	MOW	(100)	(114.14)	(100)	
98 Plant Operating Costs	MOW	(800)	(65.00)	(800)	
99 Public Works Overhead	MOW	(2,000)	(1,933.19)	(2,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

TRANSPORT	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
TRANSPORT continued					
12258 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(17,900)	(17,872.23)	(17,500)	
31 Dep'n Plant & Equipment	MFA	(290,500)	(290,421.05)	(254,000)	
33 Dep'n Infrastructure	MFA	(1,255,500)	(1,255,372.38)	(1,208,300)	
12259 Expense - Staff Housing Allocation					
10 Staff Housing Allocation	MFA	(61,000)	(58,350.43)	(76,200)	
12260 Expense - Gravel Pit Rehabilitation					
01 Salaries & Wages	MOW	(1,000)	(405.08)	(1,000)	
16 Contract Services	MOW	0	0.00	(2,000)	
98 Plant Operating Costs	MOW	(800)	(350.00)	(800)	
99 Public Works Overhead	MOW	(1,000)	(364.57)	(1,000)	
TOTAL EXPENSE - ROAD MAINTENANCE		(3,009,100)	(2,622,518.57)	(2,978,400)	
TRANSPORT OTHER					
Revenue					
12451 Revenue - Licensing					
83 Fees & Charges	MFA	200	27.27	200	
87 Commissions	MFA	18,000	14,618.09	18,000	
TOTAL REVENUE - TRANSPORT OTHER		18,200	14,645.36	18,200	
Expense					
12526 Expense - Licensing					
67 Telephone Expense	MFA	(400)	(381.24)	(400)	
96 Administration Allocated	MFA	(180,800)	(64,685.43)	(127,700)	
TOTAL EXPENSE - TRANSPORT OTHER		(181,200)	(65,066.67)	(128,100)	
REVENUE - TRANSPORT		2,102,600	1,463,774.97	1,313,900	
EXPENSE - TRANSPORT		(3,190,300)	(2,687,585.24)	(3,106,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

ECONOMIC SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
RURAL SERVICES					
Expense					
13076 Expense - Rural Services					
01 Salaries & Wages	MOW	(500)	(370.86)	(500)	
21 Chemicals	MOW	(200)	(243.00)	(200)	
98 Plant Operating Costs	MOW	(300)	(65.00)	(300)	
99 Public Works Overhead	MOW	(500)	(333.77)	(500)	
TOTAL EXPENSE - RURAL SERVICES		(1,500)	(1,012.63)	(1,500)	
TOURISM & AREA PROMOTION					
Revenue					
13151 Revenue - Caravan Park, Broomehill					
72 Grants - Non Operating	MFA/SSPO	41,000	127,500.00	127,500	LRCIP3 Bhill caravan park improvements
83 Fees & Charges	MFA	40,000	37,899.30	40,000	
13156 Revenue - Other Tourism & Area Promotion					
74 Reimbursements	MFA	500	646.91	500	
79 Other Sundry Income	MFA	0	41.74	0	
13157 Revenue - Caravan Park, Tambellup					
72 Grants - Non Operating	MFA/SSPO	700,000	0.00	350,000	LRCIP3 Tamb caravan park development
81 Contributions - Non Operating	CEO	150,000	0.00	225,000	TA6320 Cropping Group towards development
TOTAL REVENUE - TOURISM & AREA PROMOTION		931,500	166,087.95	743,000	
Expense					
13226 Expense - Caravan Park, Broomehill					
01 Salaries & Wages	MOW	(35,000)	(38,782.63)	(27,000)	
15 Repairs & Maintenance	MOW	(8,000)	(5,516.00)	(5,000)	New washer/dryer
16 Contract Services	MOW	(2,500)	(2,558.61)	(1,000)	
59 Other Sundry Expenses	MOW	(100)	(88.00)	(100)	
60 Insurances	MFA	(600)	(477.74)	(600)	
65 Electricity & Gas	MFA	(4,000)	(3,481.14)	(5,000)	
66 Water Charges	MFA	(2,000)	(1,433.76)	(4,000)	
67 Telephone Charges	MFA	(500)	(467.74)	(300)	
98 Plant Operating Costs	MOW	(1,500)	(452.00)	(3,000)	
99 Public Works Overhead	MOW	(20,000)	(35,191.16)	(15,000)	
13229 Expense - Great Southern Treasures - General Funds					
16 Contract Services	MFA	0	(15,181.76)	(15,000)	21/22 Handover of funds held
56 Donations	CEO	(11,000)	(11,000.00)	(11,000)	Annual contribution
13232 Expense - Other Tourism & Area Promotion					
19 Advertising & Promotions	SSPO	(5,000)	(2,363.64)	(5,000)	Various publications
16 Contract Services	CEO	(10,500)	(9,709.00)	(10,500)	Topics production by Tamb CRC
96 Administration Allocated	MFA	(71,000)	(19,405.62)	(21,700)	
13233 Expense - Caravan Park, Tambellup					
17 Professional Services	CEO	(40,000)	0.00	0	Planning for development - from Reserve
13250 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(10,200)	(10,219.63)	(4,200)	
33 Dep'n Infrastructure	MFA	(5,200)	(5,156.95)	(5,700)	
TOTAL EXPENSE - TOURISM & AREA PROMOTION		(227,100)	(161,485.38)	(134,100)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

ECONOMIC SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
BUILDING SERVICES					
Revenue					
13301 Revenue - Building Services					
83 Fees & Charges	MFA	3,000	2,190.75	8,000	
13302 Revenue - Construction Training Fund Levy					
83 Fees & Charges	MFA	1,000	0.00	4,000	
13303 Revenue - Building Services Levy					
83 Fees & Charges	MFA	1,000	614.15	3,000	
13305 Revenue - Commissions on Building Levies					
87 Commissions	MFA	100	45.50	200	
TOTAL REVENUE - BUILDING SERVICES		5,100	2,850.40	15,200	
Expense					
13376 Expense - Building Services					
01 Salaries & Wages	CEO	(19,600)	(2,597.00)	0	Casual Building Surveyor
02 Superannuation	CEO	(2,000)	(245.70)	0	
16 Contract Services	CEO	0	(14,059.55)	(25,000)	
96 Administration Allocated	MFA	(19,400)	(19,405.62)	(19,200)	
13377 Expense - Construction Training Fund Levy					
59 Other Sundry Expenses	MFA	(1,000)	0.00	(4,000)	
13378 Expense - Building Services Levy					
59 Other Sundry Expenses	MFA	(1,000)	(495.70)	(3,000)	
TOTAL EXPENSE - BUILDING SERVICES		(43,000)	(36,803.57)	(51,200)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

ECONOMIC SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
OTHER ECONOMIC SERVICES					
Revenue					
13451 Revenue - Other Economic Services					
72 Grants - Non Operating	MFA/SSPO	105,000	31,774.49	0	Drought Communities Program funds
74 Reimbursements	MFA	5,000	5,168.87	3,500	
80 Rents	MFA	8,800	8,240.04	8,800	Bendigo Bank
83 Fees & Charges	MFA	20,000	14,483.36	30,000	Sale of standpipe water
TOTAL REVENUE - OTHER ECONOMIC SERVICES		138,800	59,666.76	42,300	
Expense					
13527 Expense - Standpipe & Bore Mtce					
01 Salaries & Wages	MOW	(500)	(864.07)	(500)	
15 Repairs & Maintenance	MOW	(3,000)	0.00	(3,000)	
16 Contract Services	MOW	(5,000)	(3,810.64)	(5,000)	
65 Electricity & Gas	MFA	(8,000)	(8,848.55)	(8,000)	
66 Water Charges	MFA	(35,000)	(37,768.79)	(30,000)	
98 Plant Operating Costs	MOW	(200)	(140.00)	(200)	
99 Public Works Overhead	MOW	(500)	(777.64)	(500)	
13528 Expense - Railway Building					
15 Repairs & Maintenance	MOW	(5,000)	(4,140.74)	(2,000)	
16 Contract Services	MOW	(2,000)	(1,901.26)	(2,000)	
60 Insurances	MFA	(1,000)	(982.30)	(1,000)	
65 Electricity & Gas	MFA	(500)	(517.79)	(500)	
66 Water Charges	MFA	(800)	(575.82)	(800)	
13529 Expense - Community Bank					
01 Salaries & Wages	MOW	0	(44.42)	0	
15 Repairs & Maintenance	MOW	(5,000)	0.00	(5,000)	
16 Contract Services	MOW	(500)	(218.26)	(500)	
60 Insurances	MFA	(800)	(743.42)	(800)	
66 Water Charges	MFA	(2,000)	(1,898.47)	(2,000)	
98 Plant Operating Costs	MOW	0	(10.00)	0	
99 Public Works Overhead	MOW	0	(39.98)	0	
13550 Expense - Asset Depreciation					
30 Dep'n Land & Buildings	MFA	(5,000)	(4,919.92)	(5,000)	
31 Dep'n Plant & Equipment	MFA	(500)	(529.96)	(500)	
33 Dep'n Infrastructure	MFA	(3,700)	(3,679.61)	(3,200)	
TOTAL EXPENSE - OTHER ECONOMIC SERVICES		(79,000)	(72,411.64)	(70,500)	
REVENUE - ECONOMIC SERVICES		1,075,400	228,605.11	800,500	
EXPENSE - ECONOMIC SERVICES		(350,600)	(271,713.22)	(257,300)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
PRIVATE WORKS					
Revenue					
14001 Revenue - Private Works					
83 Fees & Charges	MFA	5,000	3,200.91	5,000	
TOTAL REVENUE - PRIVATE WORKS		5,000	3,200.91	5,000	
Expense					
14051 Expense - Private Works					
01 Salaries & Wages	MOW	(1,500)	(1,503.34)	(1,000)	
16 Contract Services	MOW	(1,000)	0.00	(1,000)	
59 Other Sundry Expenses	MOW	0	(585.75)	0	
96 Administration Allocated	MFA	(1,300)	(3,234.25)	0	
98 Plant Operating Costs	MOW	(1,000)	(1,569.50)	(500)	
99 Public Works Overhead	MOW	(1,400)	(1,353.02)	(1,000)	
TOTAL EXPENSE - PRIVATE WORKS		(6,200)	(8,245.86)	(3,500)	
PUBLIC WORKS OVERHEADS					
Revenue					
14100 Revenue - Public Works Overheads					
74 Reimbursements	MFA	0	152.00	0	
14101 Revenue - Public Works Overheads No GST					
73 Contributions	MFA	0	6,500.00	6,500	Employment Subsidy
74 Reimbursements	MFA	2,000	0.00	2,000	
TOTAL REVENUE - PUBLIC WORKS OVERHEADS		2,000	6,652.00	8,500	
Expense					
14151 Expense - Public Works Overheads					
01 Salaries & Wages	MOW	(115,000)	(98,570.54)	(115,000)	
02 Superannuation	MFA	(176,800)	(165,028.76)	(176,200)	Super Guarantee increase to 10.5%
03 Workers Comp Insurance	MFA	(30,000)	(29,709.54)	(30,000)	
04 Protective Clothing	MOW	(18,000)	(13,151.47)	(18,000)	
06 Employee Provisions	MFA	(265,000)	(261,010.75)	(265,000)	Annual, long service & sick leave
07 Recruitment Costs And Subsidies	MOW	(3,000)	(886.92)	(3,000)	
08 Fringe Benefits Tax	MFA	(8,000)	(10,425.54)	(1,000)	
09 Allowances	MFA	(32,000)	(30,427.11)	(28,000)	Adverse Working Conditions - per Award
17 Professional Services	MOW	(5,000)	0.00	(5,000)	Engineering if required
26 Computer & Internet Expenses	MOW	(1,200)	(1,169.69)	(1,200)	
57 Conference Expenses	MOW	(2,000)	(1,065.91)	(2,000)	
58 Travel & Accommodation	MOW	(1,000)	(181.82)	(1,000)	
59 Other Sundry Expenses	MOW	(5,000)	(5,465.98)	(3,000)	
60 Insurances	MFA	(500)	(405.45)	(500)	
61 Licenses	MOW	(800)	(636.40)	(800)	MDL renewals for staff
67 Telephone Expense	MFA	(6,500)	(6,002.02)	(6,500)	
96 Administration Allocated	MFA	(145,900)	(194,056.24)	(159,600)	
14153 Expense - Occ Health & Safety					
01 Salaries & Wages	MOW	(10,000)	(8,784.76)	(15,000)	
16 Contract Services	MOW	(5,000)	(129.75)	(5,000)	Safety equipment as required
59 Other Sundry Expenses	MOW	(2,000)	(270.55)	(2,000)	
98 Plant Operating Costs	MOW	(500)	(150.00)	(500)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
PUBLIC WORKS OVERHEADS					
14154 Expense - Works Training					
01 Salaries & Wages	MOW	(30,000)	(32,783.75)	(25,000)	
05 Training & Education	MOW	(15,000)	(17,613.76)	(10,000)	
16 Contract Services	MOW	0	(59.00)	(5,000)	
58 Travel & Accommodation	MOW	(1,000)	(967.64)	(1,000)	
98 Plant Operating Costs	MOW	(500)	(590.00)	(500)	
99 Public Works Overheads	MOW	0	0.05	0	
14200 Expense - PWO Allocated					
99 Public Works Overhead	MFA	879,700	879,609.01	879,800	Allocation of costs across all programs
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS		0	0.01	0	
PLANT OPERATION					
Revenue					
14250 Revenue - Plant Operation					
74 Reimbursements	MFA	45,000	39,644.70	45,000	Fuel Tax credits
79 Other Sundry Income	MOW	5,000	0.00	5,000	Sale of surplus equipment
TOTAL REVENUE - PLANT OPERATION		50,000	39,644.70	50,000	
Expense					
14251 Expense - Plant Operation					
01 Salaries & Wages	MOW	(80,000)	(78,005.60)	(80,000)	
11 Fuel & Oil	MOW	(240,000)	(235,912.60)	(185,000)	
13 Minor Equipment	MOW	(20,000)	(15,783.51)	(20,000)	Minor tools & equipment as required
15 Repairs & Maintenance	MOW	(145,000)	(115,715.01)	(160,000)	
16 Contract Services	MOW	(5,000)	(19.78)	(20,000)	
60 Insurances	MFA	(42,200)	(40,107.13)	(47,000)	
61 Licenses	MFA	(15,000)	(12,396.21)	(15,000)	
96 Administration Allocated	MFA	(12,900)	(19,405.81)	(5,700)	
98 Plant Operating Costs	MOW	(2,000)	(1,189.00)	(5,000)	
99 Public Works Overhead	MOW	(70,500)	(70,205.65)	(73,000)	
14300 Expense - Plant Operation Allocated					
98 Plant Operating Costs	MFA	632,600	592,013.26	610,700	Allocation of costs across all programs
TOTAL EXPENSE - PLANT OPERATION		0	3,115.00	0	
WORKERS COMPENSATION					
Revenue					
14800 Revenue - Workers Compensation					
74 Reimbursements	MFA	0	0.00	0	
TOTAL REVENUE - WORKERS COMPENSATION		0	0.00	0	
Expense					
14851 Expense - Workers Compensation					
06 Employee Provisions	MFA	0	0.00	0	
TOTAL EXPENSE - WORKERS COMPENSATION		0	0.00	0	
SALARIES & WAGES					
Expense					
14551 Expense - Gross Wages & Salaries					
01 Salaries & Wages	CEO	(2,254,100)	(2,207,671.05)	(2,211,000)	
14600 Expense - Wages & Salaries Allocated					
01 Salaries & Wages	CEO	2,254,100	2,207,671.05	2,211,000	
TOTAL EXPENSE - SALARIES & WAGES		0	0.00	0	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD	Amended Budget 2020/21	COMMENTS
UNCLASSIFIED					
Revenue					
14706 Revenue - Unclassified					
74 Reimbursements	MFA	0	0.00	3,000	
79 Other Sundry Revenue	MFA	5,000	1,547.00	5,000	
TOTAL REVENUE - UNCLASSIFIED		5,000	1,547.00	8,000	
Expense					
14752 Expense - Lot 22 Taylor Street					
16 Contract Services	CEO	0	0.00	(5,000)	
14753 Expense - Unclassified					
16 Contract Services	CEO	(45,000)	0.00	(10,000)	Planning/design for various projects
14756 Expense - Lease Reserve 22607 Tambellup					
16 Contract Services	MFA	(5,000)	(4,725.00)	(4,500)	
14758 Expense - Covid-19 Response					
06 Employee Provisions	CEO	(10,000)	(14,639.19)	(5,000)	COVID leave per Pandemic Plan
16 Contract Services	CEO	(10,000)	(8,549.08)	(10,000)	Additional PPE etc if required
14759 Expense - 50 Norrish St, Tambellup					
16 Contract Services	MOW	(20,000)	(1,388.55)	0	Asbestos removal/demolition (Bldg Res)
59 Other Sundry Expenses	MOW	0	(9.91)	0	
66 Water Charges	MOW	0	(22.33)	0	
TOTAL EXPENSE - UNCLASSIFIED		(90,000)	(29,334.06)	(34,500)	
REVENUE - OTHER PROPERTY & SERVICES		62,000	51,044.61	71,500	
EXPENSE - OTHER PROPERTY & SERVICES		(96,200)	(34,464.91)	(38,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

CAPITAL REVENUE and EXPENDITURE

	Resp Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	COMMENT
GOVERNANCE					
CAP152 Bhill Admin Building - enclose carport/install roller doors	MOW	BS	0	(30,000)	Building Reserve
Plant Replacement					
04353 Ford Everest Wagon - BHT150	MOW	P&E	45,000	(60,000)	Plant Reserve
04353 Ford Everest Wagon - BH000	MOW	P&E	40,000	(55,000)	Plant Reserve
		Total	85,000	(145,000)	
EDUCATION & WELFARE					
LR301 Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	(100,000)	LRCIP3
LR302 Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	(20,000)	LRCIP3
		Total	0	(120,000)	
HOUSING					
CAP168 Lavieville Lodge - Unit 3 renovation	MOW	BNS	0	(25,000)	Reserve
09001 Sale of 27 East Terrace, Tambellup	MFA	BNS	180,000	0	To Building Reserve
		Total	180,000	(25,000)	
COMMUNITY AMENITIES					
CAP155 Broomehill Cemetery - seating under gazebo	MOW	I-O	0	(8,000)	
		Total	0	(8,000)	
RECREATION & CULTURE					
CAP156 Broomehill Hall - security upgrades windows/doors	MOW	BS	0	(8,500)	Building Mtce Reserve
CAP158 Broomehill RSL Hall (playgroup) - toilet upgrades	MOW	BS	0	(15,000)	Building Mtce Reserve
CAP169 Broomehill RSL Hall (playgroup) - shade sails	MOW	I-P	0	(7,000)	
LR303 Broomehill Museum - machinery shed	MOW	BS	0	(20,000)	LRCIP3
		Total	0	(50,500)	
TRANSPORT					
CAP170 Tambellup Depot workshop - oil store	MOW	BS	0	(15,000)	
CAP163 Tambellup Depot machinery shed (concrete bay)	MOW	BS	0	(10,000)	
Plant Replacement					
12300 Mack Truck - trade for prime mover - BHT125	MOW	P&E	100,000	(285,000)	Tender awarded 21/22, delivery 21/23
12300 Caterpillar Loader - TA281	MOW	P&E	90,000	(350,000)	Plant Reserve
12300 Isuzu NLR55 light tipper - BH009	MOW	P&E	20,000	(45,000)	Plant Reserve
12300 Toro GM360 Mower - BHT84	MOW	P&E	10,000	(45,000)	Plant Reserve
12300 Ford Ranger XLT with canopy - 1TA	MOW	P&E	37,000	(52,000)	Plant Reserve
12300 Ford Ranger Wildtrak - TA001	MOW	P&E	84,000	(99,000)	Plant Reserve
12300 Ford Ranger dual cab - BH00	MOW	P&E	30,000	(40,000)	Plant Reserve
12300 Ford Ranger dual cab - BH003	MOW	P&E	35,000	(50,000)	Plant Reserve
12300 Ford Ranger extra cab - BH014	MOW	P&E	30,000	(45,000)	Plant Reserve
12300 Ford Ranger dual cab - TA052	MOW	P&E	30,000	(45,000)	Plant Reserve
12300 Ford Ranger dual cab - TA005	MOW	P&E	35,000	(50,000)	Plant Reserve
12161 Isuzu Jetpatcher	MOW	P&E	80,000	0	Plant Reserve
12300 Sundry Plant	MOW	P&E	0	(20,000)	Plant Reserve
Townscape					
CAP126 Town/Streetscape works - Tambellup (footpaths)	MOW	I-F	0	(50,000)	Townscape Reserve
CAP127 Town/Streetscape works - Broomehill (Journal/GS Hwy intersection)	MOW	I-F	0	(590,000)	Drought Communities/Reserve
Road Construction					
Regional Road Group					
RG62 Tieline Rd - repair failed pavement, widen shoulder & seal	MOW	I-R	0	(165,000)	Carry over from 21/22
RG63 Tambellup West Rd - repair failed pavement, reseal to 7.0m	MOW	I-R	0	(150,000)	
RG64 Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	(420,000)	
RG65 Tieline Rd - repair failed sections, widen shoulders & seal to 7.0m	MOW	I-R	0	(540,000)	
Roads to Recovery					
RR28 Toolbrunup Road - extend seal to Tallents Rd	MOW	I-R	0	(160,000)	
RR29 Chillicup Rd - construct & seal	MOW	I-R	0	(244,100)	
Local Roads & Community Infrastructure Program					
Phase 2					
LR1 Nymbup Road - repair & extend culverts	MOW	I-R	0	(20,000)	
LR13 Emergency Management Incident Control Centre	SSPO	F&E	0	(25,000)	
LR14 Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	(150,000)	
Add back Job Depreciation		I-R	0	141,800	
		Total	581,000	(3,523,300)	

SHIRE OF BROOMEHILL-TAMBELLUP
Supporting Information for the Annual Budget
for the year ended 30 June 2023

CAPITAL REVENUE and EXPENDITURE

ECONOMIC SERVICES

<i>CAP144</i>	Holland Track Interpretive Centre	SSPO	BS	0	(80,000)	Drought Communities Program
<i>LR308</i>	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	(41,000)	LRCIP3
<i>LR309</i>	Tambellup Caravan Park - cabins	CEO/SSPO	BS	0	(150,000)	Tamb Cropping Group
<i>LR310</i>	Tambellup Caravan Park - park infrastructure	CEO/SSPO	I-O	0	(550,000)	LRCIP3
<i>LR311</i>	Tambellup Caravan Park - building upgrades	CEO/SSPO	BS	0	(150,000)	LRCIP3
<i>CAP164</i>	Water efficiencies - Tambellup (Gordon St)	MOW	I-W	0	(25,000)	Drought Communities Program
<i>CAP171</i>	Standpipe Greenhills North Rd - controller replacement	MOW	I-W	0	(15,500)	
<i>CAP171</i>	Standpipe Tamb West, Crawford & Cemetery Rd - controller upgrades	MOW	I-W	0	(17,500)	
Total				0	(1,029,000)	

TOTAL

LAND HELD FOR RESALE

LAND - FREEHOLD

BUILDINGS - NON SPECIALISED

BUILDINGS - SPECIALISED

PLANT & EQUIPMENT

FURNITURE & EQUIPMENT

INFRASTRUCTURE - ROADS

INFRASTRUCTURE - FOOTPATHS

INFRASTRUCTURE - PARKS & OVALS

INFRASTRUCTURE - WATER SUPPLY

INFRASTRUCTURE - OTHER

LR	0	0
LF	0	0
BNS	180,000	(25,000)
BS	0	(619,500)
P&E	666,000	(1,241,000)
F&E	0	(25,000)
I-R	0	(1,707,300)
I-F	0	(640,000)
I-P	0	(7,000)
I-W	0	(58,000)
I-O	0	(578,000)
	846,000	(4,900,800)

RESERVE TRANSFERS from / (to)

Leave Reserve	MFA	95,600	(51,800)
Plant Replacement Reserve	MFA	390,000	(452,500)
Building Reserve	MFA	50,000	(188,300)
Computer Reserve	MFA	0	(5,800)
Tambellup Recreation Ground & Pavilion Reserve	MFA	0	(6,000)
Broomehill Recreation Complex Reserve	MFA	0	(10,300)
Building Maintenance Reserve	MFA	23,500	(20,900)
Sandalwood Villas Reserve	MFA	0	(11,700)
Broomehill Synthetic Bowling Green Replacement Reserve	MFA	0	(10,000)
Refuse Sites Post Closure Management Reserve	MFA	0	(5,600)
Lavieville Lodge Reserve	MFA	25,000	(11,500)
Townscape Plan Implementation Reserve	MFA	100,000	(3,600)
Tambellup Bowling Green Replacement Reserve	MFA	0	(8,100)
Tourism and Economic Development Reserve	MFA	40,000	(800)
		724,100	(786,900)

LOANS

<i>00122</i>	Loan Repayments	MFA	0	(131,800)
			0	(131,800)

TOTAL CAPITAL

1,570,100 (5,819,500)



Additional Information

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

ROAD CONSTRUCTION PROGRAM 2022/23

			Wages	PWO	POC	Dep'n	Materials	Total
REGIONAL ROAD GROUP								
RG62	Tieline Road (carry over) - slk 0.30 to 3.00	Repair failed pavement, widen gravel shoulder & reseal	15,900	14,300	11,900	9,900	113,000	165,000
RG63	Tambellup West Road - slk 18.27 to 21.76	Repair failed pavement, reseal to 7.0m	13,900	12,500	11,600	8,500	103,500	150,000
RG64	Warrenup Road - slk 7.17 to 9.86	Reconstruct gravel section to 7.0m, two coat seal	54,700	49,300	51,000	36,500	228,500	420,000
RG65	Tieline Road - slk 0.68 to 3.81	Repair failed sections, widen shoulders & reseal to 7.0m	68,500	61,800	62,500	45,200	302,000	540,000
TOTAL REGIONAL ROAD GROUP			153,000	137,900	137,000	100,100	747,000	1,275,000
ROADS TO RECOVERY								
RR28	Toolbrunup Road	Extend seal to Tallents Rd	8,500	7,700	8,000	5,800	130,000	160,000
RR29	Chillicup Road	Construct and seal to Brassey Rd	35,000	31,500	29,700	21,700	126,200	244,100
TOTAL ROADS TO RECOVERY			43,500	39,200	37,700	27,500	256,200	404,100
LOCAL ROADS & COMMUNITY INFRASTRUCTURE PROGRAM								
Phase 2								
LR2	Nymbup Road	Repair & extend culverts	-	-	-	-	20,000	20,000
LR14	Greenhills South Road	Widen, reconstruct & seal	18,900	17,000	15,900	14,200	84,000	150,000
TOTAL LRCIP PHASE 2			18,900	17,000	15,900	14,200	104,000	170,000
TOTAL ROAD CONSTRUCTION PROGRAM			215,400	194,100	190,600	141,800	1,107,200	1,849,100

REGIONAL ROAD GROUP	740,000
REGIONAL ROAD GROUP - CARRY OVER	102,000
ROADS TO RECOVERY	404,100
LRCIP2	170,000
SHIREBT	433,000
	1,849,100

10 YEAR PLANT REPLACEMENT PROGRAM 2022/23 to 2031/32

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32
GRADERS															
P12M4	BH004	Cat 12M Grader	2017	8 yrs	353,276				-360,000						
									125,000						
P12M3	TA18	Cat 12M Grader	2016	8 yrs	340,300		-360,000								-360,000
							125,000								125,000
P1401	BH006	Cat 140 Grader	2021	8 yrs	357,470							-360,000			
												125,000			
LOADERS															
P930K	TA281	Cat 930K Loader	2014	8 yrs	316,200	-350,000								-350,000	
						90,000								90,000	
PBHOE	BH013	Caterpillar 444 Backhoe	2021	8 yrs	195,960							-210,000			
												80,000			
PSS2	BHT92	Caterpillar Skid Steer	2017	8 yrs	157,000				-160,000						
									60,000						
ROLLERS															
PRR3	BH005	Caterpillar PF300 Tyred roller	2018	10 yrs	187,500						-200,000				
											50,000				
PVR1	BH001	Cat Vibrating Roller	2016	10 yrs	153,200					-180,000					
										50,000					
ROAD BROOMS															
PBROOM1		Caterpillar Angle Broom	2010	15 yrs	23,263			-25,000							
								5,000							
TRUCKS															
PTT30	BH002	Isuzu FVZ tip truck	2022	10 yrs	206,000										-210,000
															100,000
PTT22	BHT125	Mack truck (trade for prime mover) (carry over from 2021/22)	2022	8 yrs	285,000	-285,000							-285,000		
						100,000							100,000		
PTT19	BHT0	Kenworth truck	2016	8 yrs	338,497			-340,000							
								100,000							
PTT27	TA017	Isuzu FRR600 truck	2019	5 yrs	125,800		-125,000					-125,000			
		Maintenance Crew					30,000					30,000			
PTT28	TA386	Isuzu FRR500 factory tipper	2019	5yrs	84,900			-85,000					-85,000		
		Parks and Gardens						25,000					25,000		

10 YEAR PLANT REPLACEMENT PROGRAM 2022/23 to 2031/32

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32
TRUCKS															
PTT29	BH009	Isuzu NLR55 SWB light tipper	2019	30,000km	45,300	-45,000			-45,000			-45,000			-45,000
		Bhill Parks & Gardens		3yrs		20,000			20,000			20,000			20,000
PTT18	TA06	Isuzu FVY1400 Jetpacher	*2010		176,305	0									
		Dispose				80,000									
MOWERS															
PTORO2	BHT84	Toro GM360 2WD Mower	2013	10 yrs	34,150	-45,000									
						10,000									
PTORO3	BH007	Toro GM360 2WD Mower	2016	10 yrs	43,150					-45,000					
										10,000					
PTORO5	BHT151	Toro Reelmaster Mower	2020	10 yrs	61,800									-62,000	
														10,000	
TRAILERS															
PTLR7	TA2251	3 axle Float Trailer	2009	15 yrs	71,159					-110,000					
										30,000					
PTLR16	1TMR361	Side Tipping Trailer	2012	15 yrs	108,000						-105,000				
											25,000				
PTLR22	BHT1636	Side Tipping Trailer	2017	15 yrs	75,000										-105,000
														25,000	
PTLR28		Plant Trailer - for 6 wheel truck	2022	15 yrs	42,500										
PTLR21	BHT1624	Dual axle fuel trailer	2016	15 yrs	19,608										
		Dispose													
LIGHT VEHICLES															
PUTE145	1TA	Ford Ranger Wildtrak dual cab/canopy	2020	30,000km	50,139	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000	-52,000
		Manager of Works				37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
PUTE144	TA001	Ford Ranger Wildtrak dual cab	2021	15,000km	49,687	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000
		Works Supervisor		*2		84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
PUTE142	BH00	Ford Ranger dual cab	2021	30,000km	36,455	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000
		Construction Crew				30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE140	BH003	Ford Ranger dual cab	2020	30,000km	52,648	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
		Maintenance Crew				35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000

10 YEAR PLANT REPLACEMENT PROGRAM 2022/23 to 2031/32

FLEET #	REGO	PLANT ITEM	PURCHASE DATE	REPLACE (years)	PURCHASE PRICE	TOTAL 22/23	TOTAL 23/24	TOTAL 24/25	TOTAL 25/26	TOTAL 26/27	TOTAL 27/28	TOTAL 28/29	TOTAL 29/30	TOTAL 30/31	TOTAL 31/32
LIGHT VEHICLES															
PUTE139	BH014	Ford Ranger extra cab	2020	30,000km	45,126	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000
		Mechanic				30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE143	TA052	Ford Ranger dual cab	2020	30,000km	41,521	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000	-45,000
		Parks & Gardens				30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PUTE141	TA005	Ford Ranger extra cab	2020	30,000km	50,610	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
		Building Maintenance				35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
ADMIN VEHICLES															
PCAR78	BHT150	Ford Everest Wagon	2021	30,000km	58,654	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000
		Chief Executive Officer				45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
PCAR77	BH000	Ford Everest Wagon	2021	30,000km	51,872	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
		Manager Finance & Admin				40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
MISCELLANEOUS PLANT															
PFL		Forklift	2019	15 yrs	25,000										
PGTR	TA417	John Deere 6x4 Gator (spray unit)	2020	10 yrs	21,006									-30,000	
														5,000	
		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			-575,000	-480,000	-470,000	-510,000	-395,000	-380,000	-635,000	-395,000	-487,000	-600,000
PURCHASE FINANCING															
	Plant Reserve Opening Balance					165,537	233,231	211,772	200,044	148,169	235,959	339,846	190,031	278,344	275,761
	Transfer from Municipal Fund					450,000	450,000	450,000	450,000	475,000	475,000	475,000	475,000	475,000	475,000
	Interest	2.50%				7,694	8,540	8,272	8,126	7,790	8,887	10,186	8,313	9,417	9,385
	Reserve Funds Utilised					390,000	480,000	470,000	510,000	395,000	380,000	635,000	395,000	487,000	600,000
	CLOSING BALANCE of RESERVE FUND					233,231	211,772	200,044	148,169	235,959	339,846	190,031	278,344	275,761	160,146
LIGHT FLEET CHANGEOVERS (NET)						130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
HEAVY PLANT (NET)						445,000	350,000	340,000	380,000	265,000	250,000	505,000	265,000	357,000	470,000
						575,000	480,000	470,000	510,000	395,000	380,000	635,000	395,000	487,000	600,000

Supporting Information for the Annual Budget
for the year ended 30 June 2023

RESERVE FUNDS	Budget 2022/23	Actual YTD	Revised Budget 2021/22	COMMENT
(a) Leave Reserve				
Opening Balance	115,100	111,717.60	111,700	
Amount Set Aside/Transfer to Reserve	50,000	50,000.00	50,000	For future leave entitlements
Amount Used/Transfer from Reserve	(95,600)	(46,954.00)	(120,900)	Leave due in 2022/23
Interest Received	1,800	321.11	900	
	71,300	115,084.71	41,700	
(b) Plant Reserve				
Opening Balance	165,700	197,796.62	197,800	
Amount Set Aside/Transfer to Reserve	450,000	400,000.00	400,000	per Plant Replacement Program
Amount Used/Transfer from Reserve	(390,000)	(432,576.00)	(450,000)	Changeovers scheduled in 2022/23
Interest Received	2,500	515.13	2,900	
	228,200	165,735.75	150,700	
(c) Building Reserve				
Opening Balance	541,500	356,659.30	356,700	
Amount Set Aside/Transfer to Reserve	180,000	350,000.00	350,000	Sale of 27 East Tce
Amount Used/Transfer from Reserve	(50,000)	(166,000.00)	(266,000)	Bhill Admin security/50 Norrish St demolition
Interest Received	8,300	832.60	1,000	
	679,800	541,491.90	441,700	
(d) Information Technology Reserve				
Opening Balance	53,700	63,539.60	63,500	
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000	
Amount Used/Transfer from Reserve	0	(15,000.00)	(15,000)	
Interest Received	800	184.79	500	
	59,500	53,724.39	54,000	
(e) Tambellup Recreation Ground & Pavilion Reserve				
Opening Balance	67,700	62,502.37	62,500	
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,000	181.66	500	
	73,700	67,684.03	68,000	
(f) Broomehill Recreation Complex Reserve				
Opening Balance	113,600	104,732.69	104,700	
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,700	304.97	500	
	123,900	113,637.66	113,800	
(g) Building Maintenance Reserve				
Opening Balance	62,000	44,372.87	44,400	
Amount Set Aside/Transfer to Reserve	20,000	22,000.00	22,000	
Amount Used/Transfer from Reserve	(23,500)	(4,500.00)	(27,500)	Bhill Hall, Bhill RSL Hall toilets
Interest Received	900	151.98	300	
	59,400	62,024.85	39,200	

RESERVE FUNDS

	Budget 2022/23	Actual YTD	Revised Budget 2021/22
(h) Sandalwood Villas Reserve			
Opening Balance	113,800	103,519.15	103,500
Amount Set Aside/Transfer to Reserve	10,000	10,000.00	10,000
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	1,700	303.31	500
	125,500	113,822.46	114,000
(i) Broomehill Bowling Green Replacement Reserve			
Opening Balance	92,800	83,987.10	84,000
Amount Set Aside/Transfer to Reserve	8,600	8,600.00	8,600
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	1,400	246.77	300
	102,800	92,833.87	92,900
(j) Refuse Sites Post Closure Management Reserve			
Opening Balance	42,100	37,037.77	37,000
Amount Set Aside/Transfer to Reserve	5,000	5,000.00	5,000
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	600	110.49	300
	47,700	42,148.26	42,300
(k) Lavieville Lodge Reserve			
Opening Balance	101,200	90,980.08	91,000
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	1,500	268.21	300
	87,700	101,248.29	101,300
(l) Townscape Plan Implementation Reserve			
Opening Balance	235,800	296,402.53	296,400
Amount Set Aside/Transfer to Reserve	0	0.00	2,600
Amount Used/Transfer from Reserve	(100,000)	(61,352.00)	(300,000)
Interest Received	3,600	832.77	1,000
	139,400	235,883.30	0
(m) Tambellup Bowling Green Replacement Reserve			
Opening Balance	38,200	30,625.93	30,600
Amount Set Aside/Transfer to Reserve	7,500	7,500.00	7,500
Amount Used/Transfer from Reserve	0	0.00	0
Interest Received	600	95.24	300
	46,300	38,221.17	38,400
(n) Tourism and Economic Development Reserve			
Opening Balance	50,800	50,707.93	50,700
Amount Set Aside/Transfer to Reserve	0	0.00	0
Amount Used/Transfer from Reserve	(40,000)	0.00	0
Interest Received	800	142.34	300
	11,600	50,850.27	51,000
Total Cash Backed Reserves	1,856,800	1,794,390.91	1,349,000

Unit 3 Renovation

Broomehill Townscape, Tambellup footpaths

**Supporting Information for the Annual Budget
for the year ended 30 June 2023**

RESERVE FUNDS	Budget 2022/23	Actual YTD	Revised Budget 2021/22
Summary of Transfers To and (From)			
Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	51,800	50,321.11	50,900
Plant Reserve	452,500	400,515.13	402,900
Building Reserve	188,300	350,832.60	351,000
Information Technology Reserve	5,800	5,184.79	5,500
Tambellup Rec Ground & Pavilion Reserve	6,000	5,181.66	5,500
Broomehill Rec Complex Reserve	10,300	8,904.97	9,100
Building Maintenance Reserve	20,900	22,151.98	22,300
Sandalwood Villas Reserve	11,700	10,303.31	10,500
Broomehill Bowling Green Replacement Reserve	10,000	8,846.77	8,900
Refuse Sites Post Closure Management Reserve	5,600	5,110.49	5,300
Lavieville Lodge Reserve	11,500	10,268.21	10,300
Townscape Plan Implementation Reserve	3,600	832.77	3,600
Tambellup Bowling Green Replacement Reserve	8,100	7,595.24	7,800
Tourism and Economic Development Reserve	800	142.34	300
	786,900	886,191.37	893,900
Transfers from Reserves			
Leave Reserve	(95,600)	(46,954.00)	(120,900)
Plant Reserve	(390,000)	(432,576.00)	(450,000)
Building Reserve	(50,000)	(166,000.00)	(266,000)
Information Technology Reserve	0	(15,000.00)	(15,000)
Tambellup Rec Ground & Pavilion Reserve	0	0.00	0
Broomehill Rec Complex Reserve	0	0.00	0
Building Maintenance Reserve	(23,500)	(4,500.00)	(27,500)
Sandalwood Villas Reserve	0	0.00	0
Broomehill Bowling Green Replacement Reserve	0	0.00	0
Refuse Sites Post Closure Management Reserve	0	0.00	0
Lavieville Lodge Reserve	(25,000)	0.00	0
Townscape Plan Implementation Reserve	(100,000)	(61,352.00)	(300,000)
Tambellup Bowling Green Replacement Reserve	0	0.00	0
Tourism and Economic Development Reserve	(40,000)	0.00	0
	(724,100)	(726,382.00)	(1,179,400)
Total Transfer to/(from) Reserves	62,800	159,809.37	(285,500)

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

RESERVE FUNDS

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

Leave Reserve

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

Plant Reserve

To be used to fund purchase of plant and equipment in accordance with the Plant Replacement Program.

Building Reserve

To be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision and development of land.

Information Technology Reserve

To be used to purchase, replace or upgrade computer hardware, software and associated equipment.

Tambellup Recreation Ground & Pavilion Reserve

To be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.

Broomehill Recreation Complex Reserve

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

Building Maintenance Reserve

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

Sandalwood Villas Reserve

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

Broomehill Bowling Green Replacement Reserve

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

Refuse Sites Post Closure Management Reserve

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

Lavieville Lodge Reserve

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

Townscape Plan Implementation Reserve

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

Tambellup Bowling Green Replacement Reserve

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

Tourism and Economic Development Reserve

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

Supporting Information for the Annual Budget
for the year ended 30 June 2023

LOAN REPAYMENTS

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



Schedule of Fees & Charges

for the year ending 30 June 2023

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
GENERAL PURPOSE FUNDING		
Rates		
Administration Fee - Rates Instalments (<i>per notice, excluding the first</i>)	N	10.00
Rates Account Enquiry Fee	Y	45.00
Property Orders and Requisitions	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 2023

	GST	2022/23
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 (per breeding cat male or female)	N	100.00
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	85.00
HOUSING		
Staff Housing - Rental per week		
18 Henry Street, Tambellup	N	115.00
17 Taylor Street, Tambellup	N	115.00
63 Taylor Street, Tambellup	N	115.00
38 Ivy Street, Broomehill	N	115.00
21 Lathom Street, Broomehill	N	115.00
16 Leven Street, Broomehill	N	115.00
Other Housing - Rental per week		
Lavieville Lodge	N	80.00
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
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 <i>Residential Tenancies Regulations 1989</i>		
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 2023

	GST	2022/23
COMMUNITY AMENITIES		
REFUSE COLLECTION		
Household Refuse		
Residential refuse - including recycling	N	245.00
Residential refuse - additional bin	N	145.00
Commercial refuse - including recycling	N	265.00
Commercial refuse - additional bin	N	165.00
Residential - additional recycling bin	N	110.00
Commercial - additional recycling bin	N	110.00
New 240 Litre Wheelie Bin	Y	100.00
REFUSE SITE CHARGES		
Transfer Station Charges - Broomehill & Tambellup		
Prepaid Tip Pass - 52 tokens	N	156.00
Prepaid Tip Pass - 5 tokens	N	15.00
<i>Nature & Quantity of Waste</i>	Tokens	
1 x 120litre or 240litre mobile garbage bin, each	1	3.00
Car boot load	1	3.00
Station wagon boot load	2	6.00
Van, utility or trailer - not exceeding 1.8m x 1.2m	4	12.00
Small truck (2-4 tonne)	12	36.00
Medium truck (4-6 tonne)	16	48.00
Truck (6-8 tonne)	24	72.00
Truck (8+ tonne single axle)	32	96.00
Truck (8+ tonne dual axle)	40	120.00
Truck (semi trailer 20m ³ capacity)	80	240.00
Bulk bin (3m ³ or less)	12	36.00
Bulk bin (3m ³ to 6m ³)	16	48.00
Bulk bin (6m ³ to 10m ³)	24	72.00
Bulk bin (exceeding 10m ³)	40	120.00
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	3	9.00
Tyres - passenger vehicle, on rim, each	6	18.00
Tyres - passenger vehicle, contaminated, each	6	18.00
Tyres - light truck, 4WD, each	6	18.00
Tyres - light truck, 4WD, on rim, each	12	36.00
Tyres - light truck, 4WD, contaminated, each	12	36.00
Tyres - large truck, each	14	42.00
Tyres - large truck, on rim, each	28	84.00
Tyres - large truck, contaminated, each	28	84.00
Tyres - super single, each	26	78.00
Tyres - super single, on rim, each	50	150.00
Tyres - solid, small up to 0.3m, each	12	36.00
Tyres - solid, medium 0.3m to 0.45m, each	20	60.00
Tyres - solid, large 0.45m to 0.6m, each	28	84.00
Tyres - solid, extra large over 0.6m, each	35	105.00
Tyres - racing slicks, each	6	18.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
COMMUNITY AMENITIES		
REFUSE SITE CHARGES (continued)		
	Tokens	
Tyres - tractor, small up to 1m, each	50	150.00
Tyres - tractor, large 1m-2m, each	100	300.00
Tyres - tractor, extra large over 2m, each	125	375.00
Tyres - earth mover, small up to 1m, each	78	234.00
Tyres - earth mover, medium 1m-1.5m, each	193	579.00
Tyres - earth mover, large 1.5m-2.0m, each	385	1,155.00
Tyres - earth mover, extra large 2.0m-2.5m, each	770	2,310.00
Tyres - forklift, small up to 0.3m, each	8	24.00
Tyres - forklift, medium 0.3m to 0.45m, each	16	48.00
Tyres - forklift, large 0.45m to 0.6m, each	24	72.00
Tyres - grader, each	58	174.00
Tyres - bobcat, each	13	39.00
TOWN PLANNING		
Town Planning Scheme		
Town Planning Scheme Amendments	N	2,500.00
<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

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
COMMUNITY AMENITIES		
TOWN PLANNING		
Extractive Industry		
5B. Determining an application for advice made under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	N	295.00
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
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

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
COMMUNITY AMENITIES		
CEMETERY		
Cemetery Fees		
<i>Cemeteries Local Law 2008</i>		
Sinking of Any Grave	Y	1,100.00
Sinking Grave - Stillborn child	Y	700.00
Sinking Grave beyond 1.8m - per 300 mm	Y	200.00
Reopening Grave - Adult	Y	1,100.00
Reopening Grave - Child	Y	1,100.00
Interment - without two days notice	Y	500.00
Interment - on weekends, public holidays or outside normal working hours	Y	600.00
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
Installation of Niche Wall plaque, where no ashes interred - single	Y	130.00
Installation of Niche Wall plaque, where no ashes interred - 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	60.00
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
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
Tambellup Hall - Reception/Meeting Room	Y	40.00
Broomehill & Tambellup Halls - per half day - regular booking	Y	15.00
Broomehill & Tambellup Halls - per full day - regular booking	Y	30.00
Heaters	Y	50.00
Equipment Hire		
Excludes equipment from the Broomehill and Tambellup Halls		
Table Hire - each	Y	10.00
Chair Hire - each	Y	2.00
Equipment Hire Bonds	N	200.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
RECREATION & CULTURE		
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
Rural Numbering		
Rural Street Number and Signage	Y	50.00
ECONOMIC SERVICES		
BUILDING CONTROL		
<i>Fees are prescribed in the Building Regulations 2012</i>		
Applications for Building Permits, Demolition Permits		
1. Certified Application for a building permit		
a) for building work for a Class 1 or Class 10 building or incidental structure:-	N	0.19% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
b) for building work for a Class 2 to Class 9 building or incidental structure:-		0.09% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
2. Uncertified application for a building permit	N	0.32% of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00
3. Application for a Demolition Permit		
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure:-	N	110.00
b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure:-	N	\$110.00 for each storey of the building
4. Application to extend the time during which a building or demolition permit has effect	N	110.00

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
ECONOMIC SERVICES		
BUILDING CONTROL		
Application for Occupancy Permits, Building Approval Certificates		
1. Application for an occupancy permit for a completed building	N	110.00
2. Application for a temporary occupancy permit for an incomplete building	N	110.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis	N	110.00
4. Application for a replacement occupancy permit for permanent change of the building use, classification	N	110.00
5. Deleted from Building Regulations 2012 - effective 1 May 2020	N	
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 \$110.00
Application for Occupancy Permits, Building Approval Certificates		
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 \$110.00
8. Application to replace an occupancy permit for an existing building	N	110.00
9. Application for a building approval certificate for an existing building where unauthorised work has been done	N	110.00
10. Application to extend the time during which an occupancy permit or building approval certificate has effect	N	110.00
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

SHIRE OF BROOMEHILL-TAMBELLUP
SCHEDULE OF FEES AND CHARGES
for the year ended 30 June 2023

	GST	2022/23
ECONOMIC SERVICES		
CARAVAN PARKS		
Broomehill		
Powered site - caravan/tent		
Up to two people per night	Y	30.00
per extra person	Y	5.00
Unpowered site - caravan/tent - per person		
Up to two people per night	Y	10.00
per extra person	Y	5.00
Shower only - per person daily	Y	10.00
Cabin - 2 bedroom (maximum occupancy 4 people)		
per night	Y	140.00
weekly rate	Y	700.00
Cabin - 1 bedroom (maximum occupancy 2 people)		
per night	Y	120.00
weekly rate	Y	600.00
Cabin - bond (<i>refundable after inspection</i>)	N	200.00
<i>Bookings exceeding 28 days - a 10% discount will be applied</i>		
OTHER SERVICES		
Sale of Water - per kilolitre (\$11 minimum charge)		
Tambellup West Rd standpipe	Y	3.40
Crawford St, Broomehill-Kojonup Rd & Greenhills North Rd standpipes	Y	9.20
Broomehill Town standpipe (stock use only)	Y	3.40
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 - <i>per day</i>	Y	80.00
Plate Compactor - <i>bond</i>	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 townsites	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