

SHIRE OF BROOME SUMMARY REPORT

	BUDGET IMPACT					YTD Impact (Organisational Savings Subtracted)
	2017/18 Adopted Budget (Income) / Expense	FACR Q1 Overall (Income) / Expense (Org Savings not subtracted)	FACR Q1 Org. Savings (by Department)	FACR Q1 Impact (Income) / Expense (Org Savings subtracted)	YTD Adopted Budget Amendments (Income) / Expense	
Executive - Total	0	10,000	10,000	0	0	0
Corporate Services - Total	0	(40,000)	(40,000)	0	0	0
Economic & Development - Total	0	63,601	20,000	43,601	0	43,601
Infrastructure Services - Total	0	(35,467)	(35,467)	0	0	0
Impact of Council approved budget amendments	0	0	0	0	0	0
Net impact of Organisation Savings/Expenditure	0	0	0	0	0	0
	0,000*	(1,866)	(45,467)	43,601	0,000†	43,601

*Council adopted the annual budget with a predicted end-of-year balanced budget, which included previous year carried forward surplus

**Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and contributions for assets, and profit on sale of assets (\$348,358), an action plan to remedy the situation will be prepared in accordance with Finance Policy 2.1.1

† Includes all additional Council adopted budget amendments year-to-date, including any previous FACRs

IMPACT ON RESERVES		
	Accumulated Reserve Balance (excluding Restricted Cash Reserve, Refuse Reserve & RRRP Reserve)	Accumulated Reserve Balance (Refuse & RRRP Reserve only)
Opening Balance	16,175,891	13,169,011
Amended Budget Movements	(2,595,489)	1,041,349
FACR Amendments	(200,630)	-
Closing Balance	13,379,772	14,210,360

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1

Account	Job	Description	2017/18 Current Budget	2017/18 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org. Savings / Expense
EXECUTIVE									
ADMIN1 - Chief Executive Officer - S Mastrolembo									
22124		Contribution to Kimberley Zone Secretariat	65,000	55,000	(10,000)	55,000		\$10K seed fund no longer required	(10,000)
					<u>(10,000)</u>				<u>(10,000)</u>
CS3 - Manager Human Resources - D Dwyer									
142006		Salary - Op Exp - Human Resources	295,367	66,866	(13,133)	282,234		Labour hire due to vacancy. Relief staff account 142008	
142008		Relieving Staff Exp - HR	-	1,177	13,133	13,133		Labour hire due to vacancy. New account established by Finance	
142015		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	-	6,950	11,120	11,120		Fully funded for staff on paid parental leave through Centrelink. No financial impact on Shire.	
142048		HRM Consultancy - Op Exp	10,000	3,852	20,000	30,000		Additional funds required for employee relation matters	20,000
142395		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	-	(9,730)	(11,120)	(11,120)		Fully funded for staff on paid parental leave through Centrelink. No financial impact on Shire.	
					<u>20,000</u>				<u>20,000</u>
OVERALL EXECUTIVE - DEPT. SAVINGS/EXPENSE					<u>10,000</u>		EXECUTIVE - ORG. SAVINGS/EXPENSE		<u>10,000</u>
RESERVE MOVEMENT - EXECUTIVE							<u>0</u>		
EXECUTIVE - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)							<u>0</u>		
CORPORATE SERVICES									
CS2 - Manager Financial Services - A Santiago									
30146		Interest - Rates Instalments - Op Inc - Rates	(100,000)	(135,460)	(40,000)	(140,000)		The increased take up of payment arrangements not only reduced bad debts but also increased the interest earned and realised, This is expected to increase every quarter.	(40,000)
					<u>(40,000)</u>				<u>(40,000)</u>
OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE					<u>(40,000)</u>		CORPORATE SERVICES - ORG. SAVINGS/EXPENSE		<u>(40,000)</u>
RESERVE MOVEMENT - CORPORATE SERVICES							<u>0</u>		
CORPORATE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)							<u>0</u>		
ECONOMIC & DEVELOPMENT									
DS1 - Director Development & Community - A Nugent									
53174		VBFB Buildings Renewal - Cap Ex - VBFB	-	5,580	5,580	5,580		Replacement of Roller door to Bushfire Brigade Shed in Blackman St	

Account	Job	Description	2017/18 Current Budget	2017/18 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org. Savings / Expense
106038		Legal Expenses - Development Services	50,000	19,813	20,000	70,000		Need to finalise Dampier Peninsula NT Claim (\$10,000), Geappen matter (approx. \$15,000-\$20,000) and also \$3000 for Avair MOU review. Recommended that this account be increased by \$20,000.	20,000
					25,580		0		20,000

BS1 - Acting Manager Planning & Building Services - A Mackenzie

106420		Rezoning Fees (Incl GST) - Op Inc - Town Planning/Regional Devel	(5,000)	-	5,000	-		Fees under the Planning and Development Regulations are exempt from GST. Shift income to 106421 to properly account for GST	
106421		Rezoning Fees (Excl GST) - Op Inc - Town Planning	-	(2,500)	(5,000)	(5,000)		Fees under the Planning and Development Regulations are exempt from GST. Shift income 106420 to properly account for GST	
133480		Other Minor Charges Inc GST - Op Inc - Building Control	(12,000)	(11,053)	(11,000)	(23,000)		Shire of Broome provided building services to the Housing Authority and additional income that wasn't originally budgeted has been received.	
					(11,000)		0		0

HS1 - Manager Health & Ranger Services - T Matson

51400		Fines - Op Inc - Fire Prevention	(1,000)	-	(5,000)	(6,000)		22 infringements written @\$250 each	
51410		User Charges - Fire - Slashing Etc - Op Inc - Fire Prevention	(5,000)	-	(40,000)	(55,000)		Engaging contractors for an estimated 30 properties.	
508216		Bush Fire Mitigation - Op Exp - Fire Prevention	26,135	-	40,000	76,135		Estimated \$40,000 required for contractors to conduct work on private properties. Matched with income a/c 51410	
53017		Fines Enforcement Registry Exp - Op Exp - Ranger Operations	5,000	2,471	4,000	9,000		The FER process has been fully implemented. During the process a number of fines from previous periods were processed thus increasing the costs this financial year. It is estimated that \$800 per month will be required. A recent run has seen the Shire reach this budget amount.	
74490		Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	(22,940)	(27,739)	(5,000)	(27,940)		Invoice process complete	
103480		Septic Tank Fees - Op Inc - Sewerage	(1,000)	(3,304)	(2,000)	(3,000)		Septic inspections on the Peninsula	
					(8,000)		0		0

BRAC1 - Acting Manager Sport & Recreation - M Doyle

1181420	YBRA001	Youth Bike Recreation Area - New Construction - Cap Exp	159,870	-	40,130	200,000		As per Council resolution - item 9.1.1 - OMC 7 Sept 2017. Increasing MUNI component of project and reducing in-kind contributions from local business. MUNI Component increased from \$25K to \$65,130, Restricted cash component to remain at \$9,870. Expenditure will commence after announcement of CSRFF funding.	
113403		Grants - Non Op - Cap Inc - Other Rec & Sport	(3,625,000)	-	5,000	(3,620,000)		RO: ES7 - Special Project Coordinator: As per Council resolution - item 9.1.1 - OMC 7 Sept 2017. Reducing in-kind contribution from local business for this project by \$5K. Shortfall to be paid by MUNI. MUNI component of project and reducing in-kind contributions from local business. MUNI Component increased from \$25K to \$65,130, Restricted cash component to remain at \$9,870. Expenditure will commence after announcement of CSRFF funding.	
117003		Relieving Staff Exp - Op Ex - BRAC Aquatic	-	-	6,200	6,200		BRAC Facility assistant labour hire. Extra staff required until 25 October	
					51,330		0		0

CMS2 - Manager Community & Economic Development - M Davis

22172		Community Sponsorship Program - Op Exp - Other Governance	65,945	10,545	5,000	70,945		St Mary's College MOU 2016-17 payment	
-------	--	---	--------	--------	-------	--------	--	---------------------------------------	--

Account	Job	Description	2017/18 Current Budget	2017/18 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org. Savings / Expense
23596		Transfer From Community Sponsorship Reserve Cap Inc - Other Gov	-	-	(5,000)	(5,000)		St Mary's College MOU 2016-17 payment	
82600		Salary - Op Exp - Community Services	368,033	60,461	(2,866)	365,167		Pindan labour hire to fill Executive Officer - Community Services	
82610		Relief Staff - Op Exp - Community Services)	-	2,866	2,866	2,866		Pindan labour hire to fill Executive Officer - Community Services	
1367210		Economic Development Program Expense - Op Exp - Other Economic Services	-	-	9,091	9,091		PO81931 - Cold Storage Logistics Hub Feasibility Study (DD&C) as per Council resolution	
					9,091		0		0

CMS3 - Events and Economic Development Coordinator - R Chappell

113411		Venue Hire Inc - Amphitheatre & Oth Rec Areas (not Ovals) - Op Inc - Other Rec & Sport	(15,000)	(6,069)	6,500	(8,500)		Event applications has been split from venue hire to address GST application. Reallocating budget to 113417 & 113418	
113417		Event Application Fee (No GST) Male Oval & Concourse - Op Inc - Other Rec & Sport	-	(3,448)	(5,000)	(5,000)		Event applications has been split from venue hire to address GST application. Reallocating budget to 113417 & 113418	
113418		Event application Fee (No GST) Town Beach Hire - Op Inc - Other Rec & Sport	-	(1,042)	(1,500)	(1,500)		Event applications has been split from venue hire to address GST application. Reallocating budget to 113417 & 113418	
116184	116196	Staircase to the Moon Event Management Op Exp - Other Cult	35,533	10,530	(3,400)	32,133		Contractor service requirements have been reduced, move the budget to cover cost of vehicle for waste services Costs for vehicle for waste service not accounted for in Budget This will occur in February 2018 Timing of works being undertaken	
					(3,400)		0		0

OVERALL ECONOMIC & DEVELOPMENT - DEPT. SAVINGS/EXPENSE	63,601	ECONOMIC & DEVELOPMENT - ORG. SAVINGS/EXPENSE	20,000
---	---------------	--	---------------

RESERVE MOVEMENT - ECONOMIC & DEVELOPMENT	0
--	----------

ECONOMIC & DEVELOPMENT - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)	43,601
---	---------------

INFRASTRUCTURE SERVICES

ES1 - Director Infrastructure - S Harding

143010		Salary - Op Exp - Engineering Office	614,747	68,693	(15,610)	599,137		Pindan labour hire to fill Executive Officer - Infrastructure	(15,610)
143027		Relieving Staff - Op Exp - Engineering	-	14,267	15,610	15,610		Pindan labour hire to fill Executive Officer - Infrastructure	15,610
143508		Wages & Related Sick & Holiday - P & G Ops	449,280	123,436	(32,400)	416,880		RO: PK3 - Parks Coordinator: Reduction to cover LO-GO labour hire to fill vacancies in P&G. Positions now filled	(32,400)
143500		Salary - Op Exp - P & G (Management)	398,132	164,301	(35,000)	363,132		RO: ES3 - Manager Infrastructure Operations: Salary Savings to cover vacant position filled by LO-GO labour hire to fill Manager Infrastructure Operations	(35,000)
143523		Superannuation Employee Expense - P & G Management	49,972	6,275	(5,000)	44,972		RO: PK3 - Parks Coordinator: Super Savings to cover vacant position filled by LO-GO labour hire to fill Manager Infrastructure Operations	(5,000)
148010		Salary - Op Exp - Works (Management)	395,463	192,272	(55,000)	340,463		RO: ES3 - Manager Infrastructure Operations: Salary Savings to cover vacant position filled by LO-GO labour hire to fill Manager Infrastructure Operations	(55,000)
148015		Superannuation Employee Expense - Works Management	69,706	14,713	(12,000)	57,706		RO: ES3 - Manager Infrastructure Operations: Superannuation Savings to cover vacant position filled by LO-GO labour hire to fill Manager Infrastructure Operations	(12,000)
143049		Relieving Staff Exp - P&G - Gen Admin	-	60,904	100,000	100,000		RO: ES3 - Manager Infrastructure Operations: LO-GO labour hire to fill Manager Infrastructure Operations and other P&G vacancies.	100,000
143055		Relieving Staff Exp - Works - Gen Admin	-	19,088	60,000	60,000		LO-GO labour hire to fill Manager Infrastructure Operations	60,000
					20,600		0		20,600

Account	Job	Description	2017/18 Current Budget	2017/18 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org. Savings / Expense
ES3 - Manager Infrastructure Operations - B Edwards									
113420		Sundry Contributions - Op Inc - Parks & Ovals	-	(21,567)	(21,567)	(21,567)		NRM grant provided from the Roebuck Bay working group. This is a scope that was worked through the nursery with Parks and Gardens Staff received	(21,567)
120306		Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	(977,752)	-	(22,799)	(1,000,551)		Final approved funding Arrangement signed off 9.7.17	
123000	122197	WANDRRA Event - Works Maint	977,752	-	22,799	1,000,551		Final approved funding Arrangement signed off 9.7.17	
125960		Transfer From Footpath Reserve - Footpath Construction	(385,000)	-	(21,630)	(406,630)	(21,630)	RO: BA - Coordinator Financial Services: Allocate an extra \$6,500 from the unallocated footpath reserve to complete the Frangiapani Subdivision paths, account number 121597. (see attached email from Kylie for further info) "Allocate an extra \$15,130 from the Palmer Road footpath reserve (should be about \$56,000 in there) to the Palmer Road footpath account number 125192."	
125140	125192	Palmer Road - Footpath Construction	20,000	-	15,130	35,130		Allocate an extra \$15,130 from the Palmer Road footpath reserve (should be about \$56,000 in there) to the Palmer Road footpath account number 125192.	
125140	121597	Frangiapani Subdivision Footpath Construction Expense - Cap Exp	14,800	-	6,500	21,300		Allocate an extra \$6,500 from the unallocated footpath reserve to complete the Frangiapani Subdivision paths, account number 121597. (see attached email from Kylie for further info)	
121762		State Direct MRWA/RRG Rd Maint Op Grant Rec'd	(180,000)	(120,486)	59,500	(120,500)		RO: ES1 - Director Infrastructure: State Govt. budget repair in response to disallowance of the discontinuation of vehicle licence concessions for Local Governments. Reduction in Direct Grants pool of the State Road Funds to Local Govt. Program. \$88,723 required to be paid back by SoB	59,500
145104		Plant Insurance & Licences - Op Exp - Plant Operation	107,234	51,702	(54,000)	53,234		Disallowance of decision to discontinue vehicle licence concessions for Local Governments.	(54,000)
					(16,067)		(21,630)		(16,067)

ES5 - Works Coordinator - D Greaves									
121501	121540	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)	142,000	9,201	93,667	235,667		RTR Cape Leveque Access Road project - \$93,667 unspent funding from 2015. Allocation as per agreement with Allan Chisolm.	
121770		Rds to Recovery Grant for Rural Rds - Non Op Inc - Rd Const	(365,007)	(7,217)	122,123	(242,884)		RO: ES9 - Manager Engineering: RTR Cape Leveque Access Road project - \$93,667 unspent funding from 2015. Allocation as per agreement with Allan Chisolm. ***PROJECT Indigenous Access Roads Programme - Improve formation and drainage \$142k RTR Grant (Exp Acct 121540) moved from 121778 to 121770 . PROJECT DIS180205***Hunter St Reconstruction \$357,790 RTR (Exp Acct 121552) moved to 121776 - budgeted against incorrect account	
121776		Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc	-	-	(390,470)	(390,470)		RO: ES9 - Manager Engineering: PROJECT DIS180205***Hunter St Reconstruction \$357,790 RTR (Exp Acct 121552) moved from 121770 + Additional RTR allocation of \$32,680 as per request from Allan Chisholm, brought forward from 18-19 allocation to Hunter St Stage 2	
121778		Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const	(823,011)	(272,404)	295,000	(528,011)		RO: ES9 - Manager Engineering: ***PROJECT Indigenous Access Roads Programme - Improve formation and drainage \$142k RTR Grant (Exp Acct 121540) moved to 121770, PROJECT DIS180205***Hunter St Reconstruction \$153,000 (Exp Acct 121552) moved to 121779 - budgeted against incorrect account	
121779		Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const	-	-	(153,000)	(153,000)		RO: ES9 - Manager Engineering: PROJECT DIS180205***Hunter St Reconstruction \$153,000 (Exp Acct 121552) moved from 121778	
121101	121552	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	786,000	480	32,680	818,680		RO: ES6 - Senior Project Engineer: Additional RTR allocation as per request from Allan Chisholm, brought forward from 18-19 allocation to Hunter St Stage 2 Timing. Site works due to commence May 2018. Phasing amended	

Account	Job	Description	2017/18 Current Budget	2017/18 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org. Savings / Expense
122000	121011	Sector 1 Chinatown - Works Maint	209,126	52,341	(9,000)	200,126		Savings adjusted to assist in covering emergency expenditure to clear Cape Leveque road vegetation at 200KM in Rural Road Maintenance account 123000	
122000	121025	Sector 2 Cable Beach - Works Maint	249,080	63,269	(10,000)	239,080		Savings adjusted to assist in covering emergency expenditure to clear Cape Leveque road vegetation at 200KM in Rural Road Maintenance account 123000	
122000	121026	Sector 3 Old Broome - Works Maint	354,641	104,348	(10,000)	344,641		Savings adjusted to assist in covering emergency expenditure to clear Cape Leveque road vegetation at 200KM in Rural Road Maintenance account 123000	
122000	121029	Sector 6 Broome North / Blue Haze - Works Maint	171,508	51,358	(9,000)	162,508		Savings adjusted to assist in covering emergency expenditure to clear Cape Leveque road vegetation at 200KM in Rural Road Maintenance account 123000	
122000	121027	Sector 4 Sunset Park - Works Maint	172,745	56,919	(6,000)	166,745		Savings adjusted to assist in covering emergency expenditure to clear Cape Leveque road vegetation at 200KM in Rural Road Maintenance account 123000	
123000	123000	Mtce Strees, Rds - Rural Summary Budget Only -No Post-Op Exp	962,448	-	44,000	1,006,448		Additional slashing required on Cape Leveque road top end sealed section approx 200KM due to higher rain fall. vegetation is encroaching on the road. Highlighted by acting MIO	
					<u>0</u>				<u>0</u>

ES9 - Manager Engineering - W Liau

143038		Consultants Engineering Office	195,800	18,380	(39,166)	156,634		RO: ES1 - Director Infrastructure: Reduce budget to be used on design and GEO technical works for new Town Beach Jetty plus \$18K savings no longer required	(39,166)
1181201		Jetty to Jetty Town Beach - Design/Plans/Feasibility - Op Exp - Other Recreation & Sport	233,571	-	21,166	254,737		Design and GEO technical works for new Town Beach Jetty. Quotes received were greater than budgeted, as approved by Council at the October OMC	21,166
102210		Drainage Consultant/Strategy - op Exp - Urban Stormwater Drainage	50,000	-	(22,000)	28,000		Agreed budget reduction with W. Liau on 4 Dec 2017. Detailed investigations have been advanced after cameras have been put into and total cost could be less.	(22,000)
					<u>(40,000)</u>				<u>(40,000)</u>

PM2 - Asset and Building Coordinator - S Clark

95810		Building Staff Housing - Cap Exp - New	550,000	729,026	179,000	729,000		Purchase of 69 Robinson St as per SMC 7 June 2017 resolution	
95910		Transfer From Building Reserve - Staff Housing - Cap Inc	(550,000)	-	(179,000)	(729,000)	(179,000)	RO: BA - Coordinator Financial Services: Purchase of 69 Robinson St as per SMC 7 June 2017 resolution. Reserve funds to be reallocated from KRO3	
117000	117052	BRAC - Operating Expense, Security & Insurance - Op Exp	215,095	62,288	(4,844)	210,251		Expenses allocated to 117048 Half of insurance paid	
117000	117048	BRAC Cleaning Materials & Contractor expenses	-	4,844	4,844	4,844		Outstanding orders. Should have been allocated to 117052	
117010	117012	BRAC Wet - Planned Maint & Minor Works - Op Exp	7,000	104	(5,670)	1,330		Minorworks to be delayed due to urgent requirement at Medland Pavillion. Transferring painting budget to Medland	
117218	117221	Medland Pavillion - Planned Maint & Minor Works - Op Exp	3,000	2,324	5,670	8,670		Painting Required at pavillion, Funds transferred from savings in BRAC wet - Planned works	
					<u>0</u>			<u>(179,000)</u>	<u>0</u>

OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE (35,467)

INFRASTRUCTURE SERVICES - ORG. SAVINGS/EXPENSE (35,467)

RESERVE MOVEMENT - INFRASTRUCTURE SERVICES (200,630)

INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE) 0