



## **VISION OF COUNCIL**

*"A thriving and friendly community that recognises our history and embraces cultural diversity and economic opportunity, whilst nurturing our natural and built environment."*

# **AGENDA**

**BUSINESS OF AN URGENT NATURE**

**FOR THE**

**ORDINARY MEETING OF COUNCIL**

**30 APRIL 2020**

# NOTICE OF MEETING

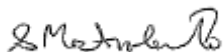
Dear Council Member,

The next Ordinary Meeting of the Shire of Broome will be held on Thursday, 30 April 2020.

The meeting will be held electronically due to the COVID-19 pandemic. This means that members of the public will not be able to attend. Members of the public can still submit a public question which will be read on the night and processed administratively. Minutes from the meeting will be made available on the Shire's website.

Please contact the Shire's Governance Team if you require further information.

Regards,



S MASTROLEMO  
**Chief Executive Officer**

29/04/2020

## OUR MISSION

***"To deliver affordable and quality Local Government services."***

## CORE VALUES OF THE SHIRE

***The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:***

**Communication  
Respect  
Transparency**

**Integrity  
Innovation  
Courtesy**

## **DISCLAIMER**

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Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis

of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

*Should you require this document in an alternative format please contact us.*

**SHIRE OF BROOME**  
**ORDINARY MEETING OF COUNCIL**  
**THURSDAY 30 APRIL 2020**  
**INDEX – BUSINESS OF AN URGENT NATURE**

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**8. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

The Chief Executive Officer advises that there are matters for discussion on the agenda for which the meeting may be closed, in accordance with section 5.23(2) of the *Local Government Act 1995*.

**RECOMMENDATION:**

That the following Agenda items be considered under 14. Matters Behind Closed Doors, in accordance with section 5.23(2) of the *Local Government Act 1995*, as specified:

**12.1 RFQ20-04 MCDANIEL ROAD RECONSTRUCTION**

*Item 12.1 and any attachments are confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)((e)(ii)) as it contains “a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government”.*

**12.2 BROOME GOLF CLUB - CONSTRUCTION OF NEW CLUBROOMS AND RESTAURANT**

*Item 12.2 and any attachments are confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)(c) as it contains “a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting”, and section 5.23(2)((e)(ii)) as it contains “a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government”.*

**12. BUSINESS OF AN URGENT NATURE**

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**12.1 RFQ20-04 MCDANIEL ROAD RECONSTRUCTION**

<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	RFQ20-06
<b>AUTHOR:</b>	Project Engineer
<b>CONTRIBUTOR/S:</b>	Project Engineer
<b>RESPONSIBLE OFFICER:</b>	Director Infrastructure
<b>DISCLOSURE OF INTEREST:</b>	Nil

**SUMMARY:**

The Shire of Broome has undertaken a Request for Quote Process to appoint a suitable Contractor to undertake the proposed re-construction of McDaniel Road.

This report provides an overview of the procurement process and seeks Council's adoption of the recommendation provided in the attached confidential evaluation report. It further recommends Council Acknowledge that stage 3 of the McDaniel Road Upgrade has been brought forward in response to COVID-19 for inclusion formally in the COVID-19 stimulation package.

***This item and any attachments are confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)((e)(ii)) as it contains “a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government”, and section 5.23(2)(c) as it contains “a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting”.***

## **12.2 BROOME GOLF CLUB - CONSTRUCTION OF NEW CLUBROOMS AND RESTAURANT**

<b>LOCATION/ADDRESS:</b>	RES 33592
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	FIN003 & RES 33592
<b>AUTHOR:</b>	Director Infrastructure
<b>CONTRIBUTOR/S:</b>	Manager Financial Services
<b>RESPONSIBLE OFFICER:</b>	Director Infrastructure
<b>DISCLOSURE OF INTEREST:</b>	Nil

### **SUMMARY:**

The Broome Golf Club (BGC) recently received a \$5.1M Building Better Regions Fund (BBRF) grant to upgrade the facilities at the Broome Golf Club. At the Ordinary Meeting of Council, held 13 September 2018, Council approved a \$1.25M Self Supporting Loan (SSL) to the BGC and requested that the Chief Executive Officer (CEO) work with the BGC to review cashflow.

The Broome Golf Club has recently undertaken an open public tender process to appoint a suitable contractor to undertake the proposed construction of a new clubroom and restaurant, RFT 01/2019.

This report provides an overview of the procurement process and seeks Council's adoption of the recommendation provided in the attached confidential evaluation report.

## **12.2 MINUTES AND RECOMMENDATIONS FROM AUDIT AND RISK COMMITTEE MEETING HELD ON 28 APRIL 2020**

<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	FRE02
<b>AUTHOR:</b>	Manager Financial Services
<b>CONTRIBUTOR/S:</b>	
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	NIL

### **SUMMARY:**

This report presents for Council the outcomes of the Audit and Risk Committee meeting held on 28 April 2020 and seeks adoption of the recommendations on the Quarter 3 Finance and Costing Review (FACR).

### **BACKGROUND**

#### Previous Considerations

OMC 27 June 2019	Item 9.4.2
OMC 17 October 2019	Item 12.1
OMC 21 November 2019	Item 9.2.3
OMC 21 November 2019	Item 12.1
OMC 27 February 2020	Item 10.3

### **COMMENT**

The Shire of Broome has carried out its 3<sup>rd</sup> Quarter Finance and Costing Review (FACR) for the 2019/20 Financial Year. This Review of the 2019/20 Annual Budget is based on actuals and commitments for the first nine months of the year from 1 July 2019 to 31 March 2020, and forecasts for the remainder of the financial year.

The 3<sup>rd</sup> Quarter FACR aims to highlight any over and under expenditure of funds and any over and underachievement of income targets for the benefit of Executive and Responsible Officers to ensure sound fiscal management of their projects and programs.

Once this process is completed, a report is compiled identifying budgets requiring amendments to be adopted by Council. A summary is provided detailing the financial impact of all proposed budget amendments to the Shire of Broome's adopted end-of-year forecast.

It should be noted that the 2019/20 Annual Budget was adopted at the Ordinary Meeting of Council on 27 June 2019 as a balanced budget. There have been further amendments adopted by Council as part of the Annual Financial Statements for the use of additional carried forward surplus.



The result of all amendments prior to the 3<sup>rd</sup> Quarter FACR resulted in a \$350,125 deficit upon the Shire of Broome's forecast end of year position. This \$350,125 of opening deficit relates to the following adopted budget amendments to date:

- \$124,000 additional contribution towards a Broome Visitor Centre relief funding package;
- \$100,000 COVID-19 Emergency Costs from March 2020 OMC;
- \$131,375 deficit arising from the Q1 and Q2 FACR, which included several high-value amendments:
  - \$239,413 Estimated full and final cost at completion of project negotiation with Downer for Dampier St. and Carnarvon St. as part of Chinatown Revitalisation Project Stage 1;
  - \$363,853 in additional rates due to the omission of 5 properties from the GRV roll provided by Landgate;
  - \$140,418 increased dividend and rebates received from the insurance company;
  - \$106,000 in additional Chinatown project management costs including shade lighting design, and predicted expenses for ongoing Defects Period and Dispute resolution;
  - \$70,000 for improvements to Ranger and Health business systems to increase efficiencies and payment methods;
  - \$50,000 for the recruitment of a 6-month ICT Project Officer to progress the backlog of ICT projects due to staff vacancies, and assist with business system improvements;
  - \$42,000 decrease in actual Federal Assistance Grants (FAGS) received;
  - \$26,000 additional cost of EBA negotiations.

After the Q3 FACR, total net savings of \$801,393 has been identified, however of this amount, \$554,180 is deemed to be organisational savings that should be quarantined to reserve. It is proposed that this organisational savings be transferred to the Public Open Space Reserve to meet the funding requirement of the Jetty construction as part of the Town Beach Redevelopment Project.

The net result of the above is \$247,213 of net savings arising from the three months ending 31 March 2020. The deficit estimated by the end of 30 June 2020 is, therefore, \$102,912. The revised deficit is lower than the \$350,125 estimated before the Q3 FACR.

It has to be noted that the above total net savings of \$801,393 are inclusive of additional expenses and losses totalling \$888,713 and net cost savings of \$1,012,503 arising from measures and activities carried out concerning COVID-19. The net budget amendments arising from the impact of COVID-19 of \$123,790 effectively offsets the \$100,000 budget for COVID-19 Emergency Costs from the March OMC.

The above figure represents a budget forecast should all expenditure and income occur as expected. It does not represent the actual end-of-year position which can only be determined as part of the normal annual financial processes at the end of the financial year.

A comprehensive list of accounts (refer to Attachment 1) has been included for perusal by the Council and summarised by Directorate.

A summary of the results follows:

SHIRE OF BROOME SUMMARY REPORT						
BUDGET IMPACT						
	2019/20 Adopted Budget (Income) / Expense	FACR Q3 Overall (Income) / Expense (Org Savings not subtracted)	FACR Q3 Org. Expense/(Savings) (by Department)	FACR Q3 Impact (Income) / Expense (Org Savings subtracted)	YTD Adopted Budget Amendments (Income) / Expense	YTD Impact (Organisational Savings Subtracted)
Executive - Total	0	(124,626)	(23,761)	(100,865)	22,000	(78,865)
Corporate Services - Total	0	(41,391)	(40,152)	(1,239)	(19,000)	(20,239)
Development and Community- Total	0	(303,904)	(281,159)	(22,745)	9,963	(12,782)
Infrastructure Services - Total	0	(331,472)	(209,108)	(122,364)	118,412	(3,952)
Impact of Council approved budget amendments	0	0	0	0	218,750	218,750
	<b>0,000*</b>	<b>(801,393)</b>	<b>(554,180)</b>	<b>(247,213)</b>	<b>350,125</b>	<b>102,912</b>

## CONSULTATION

All amendments have been proposed after consultation with Executive and Responsible Officers at the Shire.

## STATUTORY ENVIRONMENT

### Local Government (Financial Management) Regulation 1996

#### r33A. Review of Budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government's financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Local Government Act 1995

### 6.8. Expenditure from municipal fund not included in annual budget

- 1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

*(a) is incurred in a financial year before the adoption of the annual budget by the local government;*

*(b) is authorised in advance by resolution\*; or*

*(c) is authorised in advance by the mayor or president in an emergency.*

*(1a) In subsection (1) —*

*“additional purpose” means a purpose for which no expenditure estimate is included in the local government’s annual budget.*

## **POLICY IMPLICATIONS**

Nil.

## **FINANCIAL IMPLICATIONS**

The **net result** of the Quarter 3 FACR estimates is a budget deficit position of \$102,912 to 30 June 2020.

## **RISK**

The FACR seeks to provide a best estimate of the end-of-year position for the Shire of Broome at 30 June 2020. Contained within the report are recommendations of amendments to budgets which have financial implications on the estimate of the end-of-year position.

The review does not, however, seek to make amendments below the materiality threshold unless strictly necessary. The materiality thresholds are set at \$10,000 for operating budgets and \$20,000 for capital budgets. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the predicted final end-of-year position may be understated.

To mitigate this risk, the CEO enacted the FACRs to run quarterly, and Executive examine each job and account to ensure compliance. Also, the monthly report provides variance reporting highlighting any discrepancies against the budget.

It should also be noted that should Council decide not to adopt the recommendations, it could lead to some initiatives being delayed or cancelled to offset the additional expenditure associated with running the Shire’s operations.

## **STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Effective communication

Affordable services and initiatives to satisfy community need

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Affordable and equitable services and infrastructure

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

**Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:**

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Improved systems, processes and compliance

**VOTING REQUIREMENTS**

*Absolute Majority*

*The recommendations from the Audit and Risk Committee meeting held on 28 April 2020 appear below for Council consideration.*

**12.2.1 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20 (5.1)**

*Absolute Majority*

**COMMITTEE RECOMMENDATION:**

*That Council:*

- 1. Receives the Quarter 3 Finance and Costing Review Report for the period ended 31 March 2020;*
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2020 as attached;*
- 3. Notes a forecast end-of-year position to 30 June 2020 of a \$102,912 deficit position; and*
- 4. Approves a budget transfer to the Public Open Space Reserve of \$554,180 to quarantine potential surplus funds at the end of the financial year.*

**Attachments**

1. MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD 28 APRIL 2020



# **UNCONFIRMED MINUTES**

**OF THE**

**AUDIT AND RISK COMMITTEE MEETING**

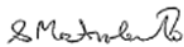
**28 APRIL 2020**

## NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of the Shire of Broome will be held on Tuesday, 28 April 2020 in the Electronic Meeting, commencing at 11:00 AM.

Regards,



S MASTROLEMBO  
Chief Executive Officer

24/04/2020

### OUR MISSION

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### CORE VALUES OF THE SHIRE

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**SHIRE OF BROOME**  
**AUDIT AND RISK COMMITTEE MEETING**  
**TUESDAY 28 APRIL 2020**  
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Chairperson.....Date.....

**MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF BROOME,  
HELD IN THE ELECTRONIC MEETING, ON TUESDAY 28 APRIL 2020, COMMENCING  
AT 11:00 AM.**

**1. OFFICIAL OPENING**

The Chair welcomed Councillors and Officers and declared the meeting open at 11:02 AM

**2. ATTENDANCE AND APOLOGIES**

**ATTENDANCE**

**Members:**

Cr Desiree Male	Chair
Cr Chris Mitchell	
Cr Nik Wevers	Proxy

**Apologies:** Cr Harold Tracey

**Leave of Absence:** Nil

**Officers:**

Sam Mastrolemba	Chief Executive Officer
James Watt	Director Corporate Services
Nathan Cain	Director Development and Community
Andrew Graffen	Director Infrastructure
Alvin Santiago	Manager Finance

**3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY**

Nil.

**4. CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Moved:** Cr C Mitchell

**Seconded:** Cr D Male

***That the Minutes of the Audit and Risk Committee held on 11 February 2020, as published and circulated, be confirmed as a true and accurate record of that meeting***

**CARRIED UNANIMOUSLY 3/0**

Chairperson.....Date.....



## 5. REPORTS OF OFFICERS

### 5.1 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	FRE02
<b>AUTHOR:</b>	Manager Financial Services
<b>CONTRIBUTOR/S:</b>	Nil
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	Nil

#### SUMMARY:

The Audit and Risk Committee is requested to consider results of the 3rd Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 31 March 2020, including forecast estimates and budget recommendations to 30 June 2020.

#### BACKGROUND

##### Previous Considerations

OMC 27 June 2019	Item 9.4.2
OMC 17 October 2019	Item 12.1
OMC 21 November 2019	Item 9.2.3
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#### COMMENT

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It should be noted that the 2019/20 Annual Budget was adopted at the Ordinary Meeting of Council on 27 June 2019 as a balanced budget. There have been further amendments adopted by Council as part of the Annual Financial Statements for the use of additional carried forward surplus.

Chairperson.....Date.....

The result of all amendments prior to the 3<sup>rd</sup> Quarter FACR resulted in a \$350,125 deficit upon the Shire of Broome's forecast end of year position. This \$350,125 of opening deficit relates to the following adopted budget amendments to date:

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  - \$50,000 for the recruitment of a 6-month ICT Project Officer to progress the backlog of ICT projects due to staff vacancies, and assist with business system improvements;
  - \$42,000 decrease in actual Federal Assistance Grants (FAGS) received;
  - \$26,000 additional cost of EBA negotiations.

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The above figure represents a budget forecast should all expenditure and income occur as expected. It does not represent the actual end-of-year position which can only be determined as part of the normal annual financial processes at the end of the financial year.

Chairperson.....Date.....

A comprehensive list of accounts (refer to Attachment 1) has been included for perusal by the committee and summarised by Directorate.

A summary of the results follows:

SHIRE OF BROOME SUMMARY REPORT						
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Infrastructure Services - Total	0	(331,472)	(209,108)	(122,364)	118,412	(3,952)
Impact of Council approved budget amendments	0	0	0	0	218,750	218,750
	0,000*	(801,393)	(554,180)	(247,213)	350,125	102,912

## CONSULTATION

All amendments have been proposed after consultation with Executive and Responsible Officers at the Shire.

## STATUTORY ENVIRONMENT

### Local Government (Financial Management) Regulation 1996

#### r33A. Review of Budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
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- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Local Government Act 1995

Chairperson.....Date.....

**6.8. Expenditure from municipal fund not included in annual budget**

- 1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government;
  - (b) is authorised in advance by resolution\*; or
  - (c) is authorised in advance by the mayor or president in an emergency.
- (1a) In subsection (1) —

“additional purpose” means a purpose for which no expenditure estimate is included in the local government’s annual budget.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The **net result** of the Quarter 3 FACR estimates is a budget deficit position of \$102,912 to 30 June 2020.

**RISK**

The FACR seeks to provide a best estimate of the end-of-year position for the Shire of Broome at 30 June 2020. Contained within the report are recommendations of amendments to budgets which have financial implications on the estimate of the end-of-year position.

The review does not, however, seek to make amendments below the materiality threshold unless strictly necessary. The materiality thresholds are set at \$10,000 for operating budgets and \$20,000 for capital budgets. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the predicted final end-of-year position may be understated.

To mitigate this risk, the CEO enacted the FACRs to run quarterly, and Executive examine each job and account to ensure compliance. Also, the monthly report provides variance reporting highlighting any discrepancies against the budget.

It should also be noted that should Council decide not to adopt the recommendations, it could lead to some initiatives being delayed or cancelled to offset the additional expenditure associated with running the Shire’s operations.

**STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Effective communication

Affordable services and initiatives to satisfy community need

Chairperson.....Date.....

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Affordable and equitable services and infrastructure

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

**Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:**

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Improved systems, processes and compliance

**CARETAKER PERIOD STATEMENT**

The recommended decision **is not** a 'Major Policy Decision' within the context of Council Policy 2.1.8 'Elections – Caretaker Policy'.

**VOTING REQUIREMENTS**

*Simple Majority*

**COMMITTEE RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Moved: Cr D Male**

**Seconded: Cr N Wevers**

***That the Audit and Risk Committee recommends that Council:***

- 1. Receives the Quarter 3 Finance and Costing Review Report for the period ended 31 March 2020;***
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2020 as attached;***
- 3. Notes a forecast end-of-year position to 30 June 2020 of a \$102,912 deficit position; and***
- 4. Approves a budget transfer to the Public Open Space Reserve of \$554,180 to quarantine potential surplus funds at the end of the financial year.***

**CARRIED UNANIMOUSLY 3/0**

**Attachments**

1. Quarter 3 Finance and Costing Review

Chairperson.....Date.....

SHIRE OF BROOME SUMMARY REPORT						
BUDGET IMPACT						
	2019/20 Adopted Budget (Income) / Expense	FACR Q3 Overall (Income) / Expense	FACR Q3 Org. Expense/( Savings)	FACR Q3 Impact (Income) / Expense	YTD Adopted Budget Amendments (Income) / Expense	YTD Impact (Organisational Savings Subtracted)
Executive - Total	0	(124,626)	(23,761)	(100,865)	22,000	(78,865)
Corporate Services - Total	0	(41,391)	(40,152)	(1,239)	(19,000)	(20,239)
Development and Communi	0	(303,904)	(281,159)	(22,745)	9,963	(12,782)
Infrastructure Services - Tot	0	(331,472)	(209,108)	(122,364)	118,412	(3,952)
Impact of Council approved budget amendments	0	0	0	0	218,750	218,750
	<b>0,000*</b>	<b>(801,393)</b>	<b>(554,180)</b>	<b>(247,213)</b>	<b>350,125</b>	<b>102,912</b>

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

\*\*Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and

## Item 5.1 - 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
OFFICE OF THE CEO				31/03/2020							
ADMIN1 - Chief Executive Officer - S Mastroianni											
22121		34	Kimberley Zone - SOB's Members Costs - Op Exp - Kimberley Zone	15,000	4,667	-8,000	7,000		All remaining meetings to be conducted through video conferencing.		-8,000
22125		34	WARCA (WA Regional Capitals Alliance) - Op Exp - Other Governance	35,000	26,018	-9,000	26,000		All remaining meetings to be conducted through video conferencing.		-9,000
22230		341	Legal Exps Op Exp - Other Governance	25,000	4,133	-10,000	15,000		No further legal expenditure expected for the rest of the year.	-10,000	
22116			Reimbursements Including GST Op Inc. - Other Governance	0	0	-28,500	(28,500)		Reimbursements from DOT for expenses associated with the Feasibility study for the Broome Boating Facility Project.		
23450		34	Consultants - Op Exp - Other Governance	180,000	69,946	-20,000	160,000		Consultancy savings identified.		
23015		34	Executive Travel & Accom - Op Exp - Other Governance	25,000	12,737	-9,000	16,000		All remaining meetings to be conducted through video conferencing.	-9,000	
				280,000	117,562	(84,500)	195,500	0		0	(10,000) (26,000)
BC - Marketing & Communications Coordinator - G McKnight											
2022290		34	Sister City Relations/Japanese Youth Ambassador - Op Exp - Other Governance	17,800	7,435	-10,365	7,435		Taiji Sister City trip has been cancelled due to COVID19 travel restrictions.		-10,365
				17,800	7,435	(10,365)	7,435	0		0	(10,365)
CS3 - Manager People and Culture - R Shierford											
0142015		61	All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	0	26,662	26,000	26,000		Maternity leave reimbursements (see expense below)	26,000	
0142395		14	All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	0	(26,662)	-26,000	(26,000)		Maternity leave payments (see reimbursement above)	-26,000	
0142043		77	Organisational Training - General	234,000	119,309	-32,000	202,000		Reduced travel and training requirements due to COVID-19.		-32,000
0142046		79	Recruitment Expenses - Op Exp - General Admin O'Heads	95,000	47,738	-25,000	70,000		Little additional expenditure expected for senior vacancies within the organisation	-25,000	
0142048		34	HRM Consultancy - Op Exp	88,400	54,941	15,000	103,400		Additional expenditure due to Industrial Relations expenditure.	15,000	
0142390		14	Reimb - Bonuses Rebates & Sundry Income Inc GST - Op Inc - General Admin O'Heads	0	(3,761)	-3,761	(3,761)		Minor worker's comp reimbursement.	-3,761	
				417,400	218,227	(45,761)	371,639	0		0	(13,761) (32,000)
ES7 - Special Projects Coordinator - J Macnath											
2053273		34	Cable Beach Foreshore Restore	60,000	57,945	16,000	76,000		Variation due to additional rework on the business case.		
1367221		62	Chinatown Project Mgmt, Feasibility & Design Consultancy - Cap Exp - Economic Services Special Projects	0	30,300	20,000	20,000	20,000	Additional cost required for Project Engineer. Transfer to reserves to be reduced.		
1367998			Transfer to Restricted Cash Reserve - Cap Exp - Economic Services Special Projects	5,184,000	0	-20,000	5,164,000		Additional cost required for Project Engineer. Transfer to reserves to be reduced.		
				5,244,000	88,245	16,000	5,260,000	20,000		0	0
OVERALL OFFICE OF THE CEO - DEPT. SAVINGS/EXPENSE						-124,828			OFFICE OF THE CEO - ORG. SAVINGS/EXPENSE	-23,781	-68,385
RESERVE MOVEMENT - OFFICE OF THE CEO						20,000					
OFFICE OF THE CEO - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)						-100,868					
DEVELOPMENT & COMMUNITY											
DS1 - Director Development & Community - N CAIN											
0082603		34	Legal Exp - Op Exp - Community Services	8,000	695	-7,000	1,000		Not expecting legal expenses	-7,000	
0160318		341	Legal Expenses - Development Services	50,000	5,856	-1,000	49,000		Final work on Dampier Peninsula appeals. Savings Likely.	-1,000	
0082603		341	Legal Exp - Op Exp - Community Services	2,000	0	-2,000	0		Not expecting legal expenses	-2,000	
0160390		14	Reimbursements Received - Development Services	(5,000)	0	5,000	0		No further income expected		
0106106	106107	34	Consultancy - Op Exp - Development Services	25,000	1,182	-15,000	10,000		No further consultancy expenditure expected for Economic Development Implementation Strategy		
				80,000	7,732	(20,000)	60,000	0		0	(10,000)

## Item 5.1 - 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>BRAC1 - Manager Sport &amp; Recreation - C Zeppick</b>											
1113552	113620	34	Haymes Oval Floodlighting Upgrade Infra - Capex	0	13,108	13,108	13,108		Final amount needed to complete the lighting management system.		
1117003		34	Relieving Staff Exp - Op Ex - BRAC Aquatic	0	2,399	2,400	2,400		Late 2019/19 invoice for relief staff.		
1117010	117011	34	Aquatic Building & Pool General Maint Exp	15,000	13,272	5,000	20,000		Amount needed for reactive maintenance in aquatic area, fencing and sensors in plant room. \$10,442 being plant room disinfection service and \$2000 surplus minor building works.		
1117044		58	Licence Exps - BRAC	6,000	3,355	-2,000	4,000		Budget amendment due to BRAC closure due to COVID-19.		-2,000
1117080		34	Marketing - BRAC	10,000	4,910	-2,000	8,000		Budget amendment due to BRAC closure due to COVID-19.		-2,000
1117128	117129	34	Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic	31,600	35,750	4,150	35,750		Budget amendment due to BRAC closure due to COVID-19.		4,150
1117156		34	Program Annual Events - Op Exp - BRAC Dry	11,000	8,175	-2,800	8,200		Budget amendment due to BRAC closure due to COVID-19.		-2,800
1117233		02	Kiosk Sales - No GST	(15,000)	(8,049)	6,951	(8,049)		Budget amendment due to BRAC closure due to COVID-19.		6,951
1117234		02	Kiosk Sales - Op Inc - BRAC - General	(81,000)	(47,508)	33,492	(47,508)		Budget amendment due to BRAC closure due to COVID-19.		33,492
1117235		36	Cost of Goods Sold Goods Kiosk - Op Exp - BRAC - General MUN	60,000	33,415	-26,585	33,415		Budget amendment due to BRAC closure due to COVID-19.		-26,585
1117236		02	Consumables Sales	(56,000)	(40,559)	15,441	(40,559)		Budget amendment due to BRAC closure due to COVID-19.		15,441
1117246		02	Netball BRAC Program - Op Inc - BRAC Dry	(17,726)	(13,264)	4,400	(13,264)		Budget amendment due to BRAC closure due to COVID-19.		4,400
1117248		02	Squash BRAC Program Inc	(25,374)	(18,680)	6,700	(18,674)		Budget amendment due to BRAC closure due to COVID-19.		6,700
1117250		02	Tennis BRAC Program Inc	(23,839)	(8,652)	15,180	(8,659)		Budget amendment due to BRAC closure due to COVID-19.		15,180
1117251		02	Outdoor Court Hire - Op Inc - BRAC Dry	(12,168)	(4,490)	7,600	(4,568)		Budget amendment due to BRAC closure due to COVID-19.		7,600
1117252		02	Introductory Programs - Op Inc - BRAC Dry	(15,000)	(10,755)	4,200	(10,800)		Budget amendment due to BRAC closure due to COVID-19.		4,200
1117256		02	Program Annual Events - Op Inc - BRAC Dry	(12,683)	(3,614)	9,000	(3,653)		Budget amendment due to BRAC closure due to COVID-19.		9,000
1117260		02	Creche User Fees Inc Rec'd	(4,633)	(982)	3,650	(983)		Budget amendment due to BRAC closure due to COVID-19.		3,650
1117262		02	Education Inc - Aquatic	(3,341)	(5,659)	-2,318	(5,659)		Budget amendment due to BRAC closure due to COVID-19.		-2,318
1117266		02	Multipurpose Room Hire Inc - BRAC	(2,873)	(1,230)	1,600	(1,273)		Budget amendment due to BRAC closure due to COVID-19.		1,600
1117268		36	Cost of Goods Equip - Op Exp - BRAC - General	6,000	3,057	-2,943	3,057		Budget amendment due to BRAC closure due to COVID-19.		-2,943
1117269		02	Sales Income Equipment - Op Inc - BRAC General	(12,000)	(8,350)	3,650	(8,350)		Budget amendment due to BRAC closure due to COVID-19.		3,650
1117272		02	Holiday Program Enrollment Fees Rec'd	(29,999)	(26,635)	3,300	(26,699)		Budget amendment due to BRAC closure due to COVID-19.		3,300
1117275		02	Stadium Venue Hire Inc Rec'd - Op Inc - Dry BRAC	(24,128)	(18,119)	6,000	(18,128)		Budget amendment due to BRAC closure due to COVID-19.		6,000
1117280		02	Group Fitness by BRAC Inc - Aquatic	(39,372)	(20,593)	18,779	(20,593)		Budget amendment due to BRAC closure due to COVID-19.		18,779
1117282		02	Swimming Lessons by BRAC Inc	(135,495)	(114,309)	21,186	(114,309)		Budget amendment due to BRAC closure due to COVID-19.		21,186
1117285		02	School Program Income - Op Inc - BRAC Aquatic	(4,095)	(57)	4,038	(57)		Budget amendment due to BRAC closure due to COVID-19.		4,038
1117286		02	Infrared Hire Fees - Op Inc - BRAC Aquatic	(12,050)	(10,173)	1,877	(10,173)		Budget amendment due to BRAC closure due to COVID-19.		1,877
1117289		02	BRAC Field - Glenn & Pat Medland Pavilion Fees - Op Inc - BRAC Ovals	(8,955)	(881)	8,000	(955)		Budget amendment due to BRAC closure due to COVID-19.		8,000
1117291		02	BRAC Fields - Electricity Reimb and Other Income - Op Inc	(20,000)	(8,568)	11,400	(8,600)		Budget amendment due to BRAC closure due to COVID-19.		11,400
1117292		02	BRAC Fields - Joseph Nipper Roe Playing Field Fees and Other Income - Op Inc	(5,036)	(2,382)	2,600	(2,436)		Budget amendment due to BRAC closure due to COVID-19.		2,600
1117293		02	BRAC Fields - Father McMahon Playing Field Fees and Other Income - Op Inc	(23,554)	(14,127)	9,400	(14,154)		Budget amendment due to BRAC closure due to COVID-19.		9,400
1117336		36	Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General	35,000	21,456	-11,000	24,000		Budget amendment due to BRAC closure due to COVID-19.		-11,000
1117410		02	Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic	(273,141)	(198,200)	74,941	(198,200)		Budget amendment due to BRAC closure due to COVID-19.		74,941
1140211			General Operating Exp - Swim Areas & Beach Life Guard	240,247	132,560	-96,000	144,247		Savings from beach lifeguard services due to COVID-19. Leaving another \$10K for potentially contracting the service in June if beachgoers increase.		-96,000
1181420	YBRA001	34	Youth Bike Recreation Area - New Construction - Cap Exp	577,360	295,148	64,000	641,360		Additional cost to complete the Pump Track to be funded by developer Contributions from Landcorp. Specifically the 4th point from DCA Redirecting savings from the BRAC Aquatic Upgrade to the Pump track and recreational trails.		
1113403		12	Grants - Non Op - Cap Inc - Other Rec & Sport	(4,075)	(3,705)	-194,000	(198,075)		<b>RO: Luke McKenzie</b> Developer Contributions from Landcorp. Specifically the 4th point from DCA Redirecting savings from the BRAC Aquatic Upgrade to the Pump track and recreational trails.	-130,000	
117004	117057		Salary & Related Customer Service Officer Expense	140,307	101,872	-38,434	101,873		Budget amendment due to BRAC closure due to COVID-19.		-38,434
117002			Salary - Op Exp - Lifeguard - BRAC Aquatic	252,243	176,098	-36,301	215,852		Budget amendment due to BRAC closure due to COVID-19.		-36,301
117004	117182		Salary - Swimming Lessons - Op Exp - BRAC Aquatic	63,452	34,937	-28,514	34,938		Budget amendment due to BRAC closure due to COVID-19.		-28,514



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117004	117180		Salary - Group Fitness - Op Exp - BRAC Aquatic	25,436	14,197	-10,238	15,198		Budget amendment due to BRAC closure due to COVID-19.		-10,238	
117160			Salary - Op Exp - BRAC Dry	16,520	6,770	-9,749	6,771		Budget amendment due to BRAC closure due to COVID-19.		-9,749	
117171			Salary - Op Exp - Holiday Prog Exps - BRAC Dry	22,616	18,096	-4,520	18,096		Budget amendment due to BRAC closure due to COVID-19.		-4,520	
				651,244	329,036	(105,449)	545,795	0		0	(130,000)	4,043
BS1 - Manager Planning & Building Services - K Wood												
0053172	34		VBF Building New Const - Cap Exp - Volunteer Bush Fire Brigade	1,198,424	(133,810)	42,520	1,240,944		To increase the budget available for the project for the additional ESL grant received (see below).			
0053390	10		Capital Grant Funding For Plant/Equip/ Buildings - Cap Inc - Volunteer Bush Fire Brigade	(1,200,000)	0	-42,520	(1,242,520)		To increase the budget available for the project for the additional ESL grant received (see above).			
0106039	34		Planning Appeals - Op Exp - Town Planning/ Regional Devel	10,000	2,240	-4,000	6,000		Amount allocated for WALGA coastal advice expecting \$4K of savings.			
0106040	34		Advertising - Op Exp - Town Planning/Regional Devel	4,000	1,682	-1,000	3,000		Amount no longer expected to be spent.			
0106051	34		Engagement Expenses - Op Exp - Town Planning/Regional Dev	3,000	791	-2,000	1,000		Engagement activities and associated costs expected to be minimal due to Covid19.		-2,000	
0106290	58		Reimbursement Expense Legal & Other - Town Planning	1,000	0	-500	500		Reduced by \$500 as not anticipating to receive requests.			
0106410	04		Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel	(50,000)	(52,553)	-5,000	(55,000)		Tracking ahead of expected income but DAs may not be sustained due to Covid19. Increase income by \$5K	-5,000		
0106421	02		Rezoning Fees (Excl GST) - Op Inc - Town Planning	(5,000)	0	2,500	(2,500)		Only one scheme amendment anticipated only. Decrease income by 2,500			
0106480	02		Other Minor Charges No GST - Op Inc - Town Planning/Regional Devel	0	(248)	-250	(250)		Minor budget amendment to cover section 40 requests.			
0106481	02		Other Minor Charges Includes GST - Op Inc - Town Planning/Regional Devel	0	(3,542)	-4,000	(4,000)		Private works performed for Shire of Derby/West Kimberley not previously budgeted for			
0133410	04		Stat Fees & Lic - Building Permits	(55,000)	(58,515)	-11,000	(66,000)		Tracking ahead of anticipated building permit income. BP expected to steady in response to Covid19. Increase income by \$5K and also additional \$6K to cover transactions recorded in account 133420 that will eventually be journalled to this account.	-11,000		
				(93,576)	(243,954)	(25,250)	(118,826)	0		0	(16,000)	(2,000)
CM52 - Manager Community & Economic Development - M Davis												
0052070	11		Grant Income - Comm Services	0	(25,000)	-25,000	(25,000)		WAPOL Grant - Independent Evaluation Liquor Restrictions			
				0	(25,000)	(25,000)	(25,000)	0		0	0	0
CM53 - Events and Economic Development Coordinator - J Hatch												
0082621	34		Sundry Exp - Op Exp - Community Services	800	81	-700	100		No further expenditure due to COVID 19		-700	
1138332	11		Grant Income & Contributions - Op Inc - Other Culture	(5,000)	0	5,000	0		No further income due to COVID-19		5,000	
0132380	02		Promotional Banners & Sundry Income - Inc GST Tourism	(4,323)	(2,136)	2,000	(2,323)		No further income due to COVID-19		2,000	
132070	58		Broome Visitor Centre - Annual Subsidy - Op Exp - Tourism & Area Promot	234,000	196,265	-37,735	196,265	(37,735)	Savings used to offset the COVID-19 community grant package reserve allocation		-37,735	
132060	58		Tourism Development - Op Exp - Tourism & Area Promotion	64,000	44,000	-20,000	44,000	(20,000)	Savings used to offset the COVID-19 community grant package reserve allocation (amount originally allocated to Cable Beach Polo.		-20,000	
23595	43		Transfer to Community Sponsorship Reserve - Cap Exp - Other Governance	1,459	243	61,988	63,447		Savings from EETDF, BVC and TAP to be transferred to reserves to fund the required reserve transfer from April 2020 SMC.			
22174	58		Sundry In Kind Donations Op Exp - Other Governance	251,145	115,305	-118,500	132,645	(4,253)	Savings used to offset the COVID-19 community grant package reserve allocation (amount originally allocated to Cable Beach Polo.	(114,247)		
				542,081	353,796	(107,947)	434,134	(61,988)		0	(114,247)	(51,435)
CM54 - Venue Supervisor - S Bowers												
0116489	34		Operational Expenses - Broome Civic Centre - Production/Events	31,000	17,323	-11,500	19,500		Budget amendment due to Civic Centre closure due to COVID-19.		-11,500	
0116489	58		Operational Expenses - Broome Civic Centre - Production/Events	3,000	1,877	-1,000	2,000		Budget amendment due to Civic Centre closure due to COVID-19.		-1,000	
0116492	34		Sundry Consultant Expenses - Broome Civic Centre - Op Exp	8,000	95	-7,900	100		Budget amendment due to Civic Centre closure due to COVID-19.		-7,900	
0116493	34		Advertising Promotion & Printing Expenses - Broome Civic Centre - Op Exp	25,000	6,912	-18,088	6,912		Budget amendment due to Civic Centre closure due to COVID-19.		-18,088	
145122	34		Software >\$5000 Cap Exp - IT	266,000	61,494	18,088	284,088		Budget transferred to IT from Civic Centre Advertising budget savings from COVID-19	18,088		

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116495		34	Performance Production Expenses - Broome Civic - Op Exp	134,000	53,806	-50,000	84,000		Budget comprised \$54K Muni and \$80K Raise the Roof grants. Due to closure of the Civic Centre, \$50K Muni funds to be given up.		-50,000
0116540		145	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(500)	(23)	470	(30)		Budget amendment due to Civic Centre closure due to COVID-19.		470
0116540		141	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(18,000)	(19,454)	-754	(18,754)		Budget amendment due to Civic Centre closure due to COVID-19.		-754
0116540		142	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(10,000)	(1,386)	8,973	(1,027)		Budget amendment due to Civic Centre closure due to COVID-19.		8,973
0116540		14	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	0	(1,334)	-1,334	(1,334)		Budget amendment due to Civic Centre closure due to COVID-19.		-1,334
0116540		143	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(14,000)	(5,463)	8,779	(5,221)		Budget amendment due to Civic Centre closure due to COVID-19.		8,779
0116540		144	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(500)	(1,236)	-736	(1,236)		Budget amendment due to Civic Centre closure due to COVID-19.		-736
0116541		025	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(12,772)	(2,550)	10,300	(2,472)		Budget amendment due to Civic Centre closure due to COVID-19.		10,300
0116541		028	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(7,842)	(9,842)	-2,000	(9,842)		Budget amendment due to Civic Centre closure due to COVID-19.		-2,000
0116541		024	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(86,364)	(42,262)	44,900	(41,464)		Budget amendment due to Civic Centre closure due to COVID-19.		44,900
0116541		027	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(40,000)	(7,686)	32,300	(7,700)		Budget amendment due to Civic Centre closure due to COVID-19.		32,300
0116541		026	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(80,000)	(140)	79,800	(200)		Budget amendment due to Civic Centre closure due to COVID-19.		79,800
116486			Salary - Op Exp - Broome Civic Centre - Op Exp	141,413	38,379	-103,035	38,379		Budget amendment due to Civic Centre closure due to COVID-19.		-103,035
116497			Superannuation Employee Expense - Broome Civic Centre	18,434	8,536	-9,898	8,536		Budget amendment due to Civic Centre closure due to COVID-19.		-9,898
				356,869	97,645	(2,645)	354,225	0		0	18,088 (20,733)
<b>HS1 - Manager Health &amp; Ranger Services - S Martin</b>											
0052040		34	Pound Fees Animal Destruction & Disposal - Op Exp - Animal Control	80,000	43,425	-20,000	60,000		Reduced euthanasia costs with SAFE taking more animals for re-homing than previous years		
0052119	52101	34	Emergency Management Response Expenses - Op Exp - Emerg & Rang Serv	20,000	0	-20,000	0		No event giving rise to emergency expense and related income		
0052341		02	Reimb & Other Op Income - Emerg & Rang Serv	(20,000)	0	20,000	0		No event giving rise to emergency expense and related income		
0052286		34	Cat Sterilisation Program - Op Exps - Animal Control	2,000	0	-1,500	500		Adjust the budget for the estimate to end of year		
0052287		34	Dog Sterilisation Program - Op Exps - Animal Control	2,000	491	-1,000	1,000		Adjust the budget for the estimate to end of year		
0052410		02	Dog Impounding Fees & Sundries - Op Inc - Animal Control	(24,995)	(11,594)	4,995	(20,000)		Focus on education and Council decision to return registered and microchipped animals with no impound fee on 1st offence (The old Take Home fee)		
0053015		34	Relief Staff Exp - Op Exp - Ranger Operations	70,000	30,896	-20,000	41,000		No additional contractors planned for Q4	-29,000	
0053017		34	Fines Enforcement Registry Exp - Op Exp - Ranger Operations	10,000	637	0	10,000		ALTUS implementation delayed due to COVID-19. Approximately \$7500 in costs to submit in		0
0053400		03	Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety	(10,000)	(1,527)	8,000	(2,000)		Limited capacity to obtain income from permits etc due to COVID-19		8,000
0074011		34	Relief Staff Expenses - Op Exp - Preventive - Inspection/Admin	18,373	10,748	-7,373	11,000		EHO contractor that was engaged has departed due to COVID19. New staff EHO to commence early in Q4.		-7,373
0074280		34	Other Minor Expenditure - Op Exp - Preventive - Inspection/Admin	9,710	12,982	3,290	13,000		\$7942 accom expenses from FY18/19 recognised in July 2019.		
0074413		04	Commercial Pool Inspection Fees - Op Inc - Preventive - Inspection/Admin	(81,832)	(54,092)	21,832	(60,000)		All Aquatic Facilities forced to close by Dept. of Health due to COVID-19. Minimal sampling expected to be undertaken in Q4 as a result.		21,832
0074414		04	Water Sampling (Not Swimming Pools) - Op Inc - Health Service Inspect	(3,910)	(100)	3,710	(200)		Almost all locations where samples are collected are now closed due to COVID-19 restrictions. Not expecting any further samples to be collected for the remainder of the FY at this time.		3,710
0074420		04	Health Licences - Op Inc - Preventive - Inspection/Admin	(72,361)	(71,232)	2,361	(70,000)		Not expected to collect any additional fees in this financial year.		
0074490		04	Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	(16,000)	(13,244)	2,500	(13,500)		Unlikely to receive further applications due to COVID-19 situation		2,500

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Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0075020		34	Mosquito Control & Pest Control - Op Exp - Preventive Service-Pest Control	14,084	5,709	-4,084	10,000		Confirmed amount needed up to the end of the year. Remaining unspent funds are committed to CLAG commitments and trust account. Need to acquit agreed expenditure with DOH and retain 'surplus' funds in case of Mosq. outbreak		
0075030		34	Eradication Flies/Rodents - Op Exp - Preventive Service-Pest Control	2,000	0	-2,000	0		Budget not likely to be spent. Sufficient stock on hand to carry through for the rest of the FY.		
0076020		34	Analytical Expenses - Op Exp - Preventive Services Other	22,000	13,337	-6,000	16,000		Reduced expenses due to closure of aquatic facilities as a result of COVID-19		-6,000
0124910		03	Parking Fines - Op Inc - Parking Facilities	(15,000)	(3,819)	10,000	(5,000)		Forecast significant drop in fines income due to movement restrictions as a result of COVID-19		10,000
0132411		04	Stat Fees & Lic - Caravan Parks	(15,000)	(13,788)	1,000	(14,000)		Forecast income collected for this FY - Not expecting any additional income.		
				(8,931)	(51,171)	(13,289)	(22,290)	0		0	32,669
<b>LS1 - Acting Library Coordinator - A Monte</b>											
0115286		34	SLWA Travel & Accommodation Op Exp - Library	3,000	0	-3,000	0		Staff training expenses currently offset through SLWA grants that are no longer likely to happen.		
140120		34	Equip & H/Ware > \$5000 Cap Exp - IT	195,500	11,158		195,500		To purchase the hardware for RFID implementation and be ready for installation in 20-21 using 20-21 Budget.		
0115282		34	Library Office - Op Exp - Libraries	3,050	3,061	1,600	4,650		\$1600 for RFID tags to commence project		
				201,550	14,219	(1,400)	200,150	0		0	0
<b>REQ04 - Place Development and Activation Coordinator - Imkhlik</b>											
0023040		34	Youth Development Programme & Working Group - Op Exp - Other Governance	26,768	15,103	-5,000	21,768		Reduction due to impact of COVID 19. Estimated reduction in face to face project delivery; and cancellation of Youth Week Events.		-5,000
0023050		11	Grant Op - Youth Coordinating Committee Op Inc - Other Governance	(18,880)	(1,555)	17,386	(1,494)		No further income expected.		17,386
0023052		34	Volunteers Day Program Op Exp - Other Governance	3,000	0	-3,000	0		Cancellation of event due to COVID 19.		-3,000
0082675		13	Grants For Community Programs - Op Inc - Community Services	(2,000)	0	2,000	0		No further grants expected this calendar year. Work with officers to carry over unspent funding.		2,000
0082675		11	Grants For Community Programs - Op Inc - Community Services	(25,500)	(10,458)	15,000	(10,500)		No further grants expected this calendar year. Work with officers to carry over unspent funding.		15,000
0116101		34	Festival, Events and Culture Promotion Program General - Op Exp - Other Culture	4,000	0	-4,000	0		No further expenditure expected from this account due to COVID-19		-4,000
0116184	116201	34	Reconciliation Week Event - Op Exp	10,000	1,487	-8,330	1,670		Event cancelled due to COVID 19		-8,330
1367210		34	Economic Development Program Expense - Op Exp - Other Economic Services	7,000	0	-7,000	0		No further expenditure expected from this account due to COVID-19		
1367218		34	Town Beach Place Activation (ex CIDC Led Initiatives) - Op Exp - Economic Services Special Projects	18,000	6,368	-10,000	8,000		No further expenditure expected from this account due to COVID-19		
				22,388	10,948	(2,944)	19,444	0		0	14,856
<b>OVERALL DEVELOPMENT &amp; COMMUNITY - DEPT. SAVINGS/EXPENSE</b>						<b>-303,904</b>			<b>DEVELOPMENT &amp; COMMUNITY - ORG. SAVINGS/EXPENSE</b>	<b>-281,159</b>	<b>-23,400</b>
<b>RESERVE MOVEMENT - DEVELOPMENT &amp; COMMUNITY</b>							<b>-61,988</b>				
<b>DEVELOPMENT &amp; COMMUNITY - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)</b>							<b>-22,746</b>				
<b>CORPORATE SERVICES</b>											
<b>CS1 - Director Corporate Services - J Watt</b>											
0142012		34	Relieving Staff Exp - DCS - Gen Admin	7,000	0	95,348	102,348		Adjustment for 1,978 hours relief staff equivalent to Level 5 Business Systems Project Officer.	95,348	
0142232		34	LGIS Insurance Funded Expenses (Inc in 142232) - Op Exp - Corp Gov	130,640	34,102	-40,000	90,640		\$20K of on site training and exercises unable to go ahead. Free up in muni rather than opening position of net unspent LGIS Risk-related projects. Another \$20K to offset the costs in relief staff.	-20,000	
				137,640	34,102	55,348	192,988	0		0	75,348
<b>CS2 - Manager Financial Services - A Santiago</b>											

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Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19	
0022200		34	Audit Fees Op Exp - Other Governance	75,000	(14,375)	-24,000	51,000		\$65K estimated audit fees in 19/20 less \$14K over accrual of prior year audit fees.	-24,000		
0030145		34	Debt Collection Recovery	67,170	14,634	-47,170	20,000		Savings from not proceeding to legal debt recovery of rates.		-47,170	
0030146		23	Interest - Rates Instalments - Op Inc - Rates	(150,000)	(141,504)	9,000	(141,000)		To reduce the penalty interest up to the extent of penalty interest of outstanding rates up to 26 March 2020.		9,000	
0030149		34	Legal & Rates Consulting Exp - Op Exp - Rates	10,000	0	-10,000	0		Savings from lack of potential rates-related matters requiring legal opinion.		-10,000	
0030201		23	Rates Non Payment Int - Op Inc - Rates	(160,000)	(125,388)	35,000	(125,000)		To reduce the penalty interest up to the extent of penalty interest of outstanding rates up to 26 March 2020.		35,000	
0030251		58	Rates Reduced/Written Off - Op Exp - Rates	5,000	241	-2,500	2,500		To cover potential mining leases that may have been surrendered that can only be confirmed in May.		-2,500	
0032220		34	Valuation Expenses - Op Exp - Rates	10,500	2,541	-4,500	6,000		Savings from likely discontinuance of interim valuations. Leaving enough budget to cover unbilled Landgate services at EOM March plus valuation of mining tenements.		-4,500	
0032230		34	Rates Review Land Use Pickup - Op Exp - Rates	2,000	0	-2,000	0		Savings from lack of potential land review due to Covid-19.		-2,000	
0032250		34	General Expenditure - Op Exp - Rates	30,000	15,150	-10,000	20,000		To reduce the budget enough to cover the Rates Brochure, IT Vision Year-end closing, all rates hosting for last quarter of the year.	-10,000		
0032480		02	Rates Enquiry Fees - Op Inc - Rates	(28,150)	(24,035)	3,150	(25,000)		With the remaining three months and the C19 situation, the income expected from rates inquiries from property settlements is not likely to reach the annual budget.		3,150	
0032481		02	Rates Other Fees for Service (ex GST)- Op Inc - Rates	(8,000)	(4,888)	3,000	(5,000)		With the remaining three months and the C19 situation, the income expected from rates inquiries from property settlements is not likely to reach the annual budget.		3,000	
0032490		14	Legal Expense Recovery No GST - Op Inc - Rates	(67,170)	(15,114)	52,170	(15,000)		Recoupment of legal costs no longer likely from not proceeding to legal debt recovery of rates.		52,170	
0142193		34	Relief Staff - Op Exp - Finance - Corp. Gov. & Support	40,932	1,225	-23,000	17,932		To adjust the budget based on actual costs incurred for relief staff. Currently no on-going relief staff arrangements in place.	-23,000		
				(172,718)	(291,513)	(20,850)	(193,568)	0		0	(57,000)	36,150
CS4 - Manager Governance - D Kennedy												
0022110		34	Refreshments & Receptions - Op Exp - Other Governance	20,000	7,877	-10,000	10,000		Catering, receptions & events unlikely before 30 June so budget reduced.		-10,000	
0024010		34	Conferences Travel & Accom Op Exp - Members	62,000	29,012	-10,000	52,000		Minimal travel expected for the remainder of 19/20. Cost of recently completed Mandatory training by WALGA due and Cr Mitchell & Taylor will need some online module access		-10,000	
0024040		34	Election Expenses Op Exp - Members	38,500	30,450	-6,000	32,500		This is payment for staff who worked on Election day. No further expenses expected. Saving with no Damper election	-6,000		
0107028	107039	39	Cemetery Operating & Admin - Op Exp - Other Comm Assets	14,753	1,455	1,774	16,527		Estimated amount needed to EOY. Increase budget required based on actual insurance expense allocated.			
0142070		34	Printing & Stationery - Op Exp - General Admin O'Heads	17,000	10,961	-2,000	15,000		Adjust budget based on YTD spend			
0142090		34	Postage & Freight - Op Exp - General Administration O'Heads	25,000	16,733	-3,000	22,000		Adjust budget based on YTD spend			
0142160		79	Other Office Expenses - Op Exp - General Administration O'Heads	7,000	4,120	-1,000	6,000		Adjust budget based on YTD spend and less people working in Admin building			
0142233		34	Consultants Administration Dept - Op Exp - Corp Gov Support	7,600	3,965	-2,000	5,600		Adjust budget based on YTD spend			
				191,853	104,573	(32,226)	159,627	0		0	(6,000)	(20,000)
CS6 - Manager Information Technology - C Coulson												
0146104		34	Equip Maint & Supplies - IT Exp - OP Exp	47,000	37,755	0	47,000		MPS - Not included, once the COVID-19 related costs are journalled out there would be enough funds			
0146105		61	Salary - Op Exp - IT	359,980	243,154	21,769	381,749		Adjustment required for 3 months Level 5 Business systems project officer \$87,676			
0146108		76	Superannuation Employee Expense - IT	34,554	28,734	2,068	36,622		Adjustment required for required for 3 months Level 5 Business Systems project officer \$8,772			
0146111		34	IT Contract Consultants - Exp	200,000	18,260	-15,000	185,000		Adjusting the budget to have enough funds to cover expenditure to date plus Online services(\$45k), GIS Hours(\$85k), GIS SQL Migration (\$6k) and CCTV (\$25k)			

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Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0146120		34	Equip & H/Ware > \$5000 Cap Exp - IT	195,500	11,158	-52,500	143,000		Budget previously allocated to Asset Management Software Project no longer likely to be spent.	-52,500	
141995			Transfer to Equip & Insurance Reserve IT Operations Cap Exp	91,589	2,045	82,000	173,589		\$82K previously budgeted for Infringements/inspect costs (PRJ DCS20190203) was dependant on DCS20190212 Records Implementation which was removed at the FACR Q2. To be returned to reserve.		
0146122		34	Software >\$5000 Cap Exp - IT	266,000	61,494	-82,000	184,000	(82,000)	\$82K previously budgeted for Infringements/inspect costs (PRJ DCS20190203) was dependant on DCS20190212 Records Implementation which was removed at the FACR Q2. To be returned to reserve.		
				1,194,623	492,600	(43,663)	1,150,960	(82,000)		0	(52,500)
OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE						-41,361			CORPORATE SERVICES - ORG. SAVINGS/EXPENSE	-40,162	16,150
RESERVE MOVEMENT - CORPORATE SERVICES						-82,000					
CORPORATE SERVICES - NET IMPACT (EXC. ORG. SAVINGS/EXPENSE)						-1,239					
INFRASTRUCTURE SERVICES											
ES1 - Director Infrastructure - A Gratlan											
0101510		34	Vehicle & Mob Plant Renewal(Replacement)-Cap Exp-Sanit Gen Refuse	515,820	265,820	0	515,820		\$250K budget for the Glass Crusher which is partially offset by a \$130K grant received in 18/19 and sitting in Sanitation Reserve.		
101525			Transfer From Refuse Site Reserve - Sanitation Gen Refuse	(338,328)	0	0	(338,328)		\$250K budget for the Glass Crusher which is partially offset by a \$130K grant received in 18/19 and sitting in Sanitation Reserve.		
0106185		34	Vehicle & Mobile Plant New - Cap Exp - Dev Services	60,000	50,872	-9,128	50,872		Savings at the completion of the purchase		
0106194		07	Proceeds From Sale Of Assets - Development Services	(33,000)	(26,882)	6,118	(26,882)		Reduced proceeds at the completion of the purchase		
0112397		34	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp-Swim Area & Beaches	25,000	0	-9,250	15,750		Surf Life Saving Club's trailer. Renew Chassis \$8,750 and Renewal of office fit out \$7000		
0112500		07	Proceeds From Sale of Assets Swim Areas & Schs	(5,000)	0	5,000	0		Item to be repaired and not to be sold.		
0143055		34	Relieving Staff Exp - Works - Gen Admin	43,200	0	-40,000	3,200		Relief staff not required due to limited turnover	-40,000	
0143600		07	Proceeds from Sale of Assets - Cap Inc - Engineering Office	(16,000)	(20,064)	-4,064	(20,064)		Increased income from trade-in (P11214)		
0148004		34	Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	45,000	41,051	-3,949	41,051		Savings through procurement (P11214)		
				298,692	316,797	(55,273)	241,419	0		0	(40,000)
ES3 - Manager Works - J Walshman											
0000800		34	Oils & Lubricants - Op Exp - Depot Operations	22,400	12,936	-5,000	17,400		Adjust budget for known remaining requirement for the rest of the year.		
0123000	102204	42	2017-2018 WANDRRA Events - Works Maint	0	0	3,840	3,840		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	69	2017-2018 WANDRRA Events - Works Maint	0	0	129,630	129,630		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	62	2017-2018 WANDRRA Events - Works Maint	0	0	66,477	66,477		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	33	2017-2018 WANDRRA Events - Works Maint	0	0	10,560	10,560		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	33	Broome North Footpath New Const - Capex	10,560	0	-10,560	0		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	62	Broome North Footpath New Const - Capex	66,477	0	-66,477	(0)		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	42	Broome North Footpath New Const - Capex	3,840	0	-3,840	0		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	69	Broome North Footpath New Const - Capex	129,630	0	-129,630	(0)		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125300	VARPATH	34	Various Footpath Renewal - Renewal Construction - Cap Exp	83,240	50,101	-10,000	73,240		Works programme changed due to Town Beach Stage 2.		
0142951		07	Proceeds from Sale of Assets - Cap Inc - General Administration	(41,000)	(35,700)	5,300	(35,700)		Confirmed amount of proceeds at the completion of the disposal.		



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0143610		34	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	631,000	172,493	25,000	656,000		To reverse the November budget amendment of \$25,000. Adjust the budget to reflect the confirmed cost of the remaining plant items to be purchased. P1114 EWP and trailer outstanding, P7013 skidsteer in tender process, P16713 ordered, P2614 ordered, P2416 specification finalised.		
0145102		34	Plant Tyres & Tubes - Op Exp - Plant Operation	70,000	44,534	-10,000	60,000		Savings from tyres upon completion of the Tender which is to be released shortly.		
0145105		34	Plant Fuel & Oil - Op Exp - Plant Operation	373,957	239,578	-40,000	333,957		Savings from fuel consumption.		
0148271		34	Workshop Consumables - Depot	11,500	9,901	3,000	14,500		Additional funds required as more stock was used due to additional mechanic		
0148605		18	Reimb & Sundry Income Rec'd - Op Inc - Depot Operations	0	(6,774)	-6,774	(6,774)		Proceeds from sale of non-plant items not previously budgeted.		
				1,656,157	776,369	(38,474)	1,323,130	0		0	0
<b>E55 - Works Coordinator - D Grenves</b>											
0122000	121027	34	Sector 4 Sunset Park - Works Maint	33,341	4,791	-10,000	23,341		Reduce budget due to increased focus on Sector 1, 3 and 7		
0125140	125222	34	Hunter Street - Footpath Construction	136,100	93,593	-40,357	95,743	(40,357)	Savings from actual alignment of the footpath in Hunter Street to be transferred to reserves.		
						40,357			Savings from actual alignment of the footpath in Hunter Street to be transferred to reserves.		
0125300	JDFOOT		Jagal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp	0	8,230	8,725	8,725		<b>RO: E55 - Manager Works - J Walshman</b> Funds transferred from VARPATH to fund survey and design of footpaths.		
0125300	125291	34	Footpath Old Broome Road - One Mile Access/Sandpiper/Short St	300,000	0	-8,725	291,275		Transfer to JDFOOT to fund PO issued for survey and design of Footpath.		
0141271	141331	34	Morell Park Road Maintenance Op Exp - Private Works	10,891	0	-10,891	0	-10,891	Return to reserve for resale at Year10		
121951			Transfer to Restricted Cash Reserve - Road Construction - Cap Exp	0	0	10,891	10,891		Morell Park Road Maintenance to be returned to restricted cash reserve		
0148281	148281	34	Works Staff Training - Op Exp	12,000	3,098	-9,000	3,000		Budget picked up through organisational training.		
				492,332	105,712	(19,000)	432,975	(51,248)		0	0
<b>E56 - Senior Project Engineer - Luka McKenzie</b>											
1181402		34	Town Beach Redevelopment - Fishing Platform & Amenities - Other Infra New - Cap Exp	319,174	168,956	-150,218	168,956		Abolition block project fully grant funded but savings can be transferred to jetty project which sits in account 1181409.		
1181409		34	Town Beach Development - Jetty Project - Other Infra New - Cap Exp	6,968,592	0	150,218	7,118,810		DOT have advised that excess grant funds from abolition block project can be transferred to the jetty. Jetty project is awaiting final funding. Carpark works could commence ahead of the jetty.		
				7,287,766	168,956	0	7,287,766	0		0	0
<b>E58 - Waste Coordinator - T Parkinson</b>											
0101020		34	Kerbside Refuse Collection - Op Exp - Sanitation Gen Refuse	442,147	230,269	-60,000	382,147		Operational savings demo reduced volume of commercial pick-ups		
0101022		34	Kerbside Recycling Collection -Op Exp - San Gen Refuse	902,210	475,104	-90,000	812,210		Operational savings demo reduced volume of commercial pick-ups		
0101030	101033	34	Waste Facility Operations -Op Exp - San Gen Ref	770,000	216,620	-170,000	600,000		Operational savings through use of Post Shell rather than pindan, additional staff training resulting in efficiencies		
0101038	101039	34	Training Expenses - OpExps - Sanitation Gen Refuse	12,000	18,666	7,000	19,000		Additional landfill operational training and mediation training undertaken this year to gain on site efficiencies.		
0101040	101042	34	Sanitation General Project Consultancy - Op Exp - Sanitation Gen Refuse	30,000	0	9,000	39,000		Additional budget for the Waste Strategy based on RFQ amounts.		
0101050		34	Contaminated Site Remediation	0	(18,000)	18,000	18,000		To recognise the remediation costs of Wattle Drive contamination.		
0101523		02	Private Works - Op Inc - Sanitation Gen Refuse	0	(5,966)	-5,966	(5,966)		Extended hours at Broome WMF for Asbestos delivery from Broome Primary - Labour		
0102010	102011	34	General Litter Control - CCC Maint	12,000	1,987	-8,000	4,000		Savings - surplus to expected spending by EGFY.		
0102010	102013	34	Urban Rubbish Bins Servicing - CCC Maint	24,000	963	-14,000	10,000		Savings - surplus to expected spending by EGFY.		
0102060	102060	34	Orange Bag Litter Programme - CCC Maint	8,450	1,994	-4,000	4,450		No orange bag collections		
0145103		34	Plant Parts & Repairs - Op Exp - Plant Operation	294,553	289,292	100,000	394,553		Large overspend due to Bomag compactor and major machine failures.		
101525			Transfer From Refuse Site Reserve - Sanitation Gen Refuse	(338,328)	0	217,966	(120,362)				
				1,862,479	921,637	0	2,157,032	0		0	0

Item 5.1 - 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>ES9 - Manager Engineering - P Collins</b>											
0121101	121552	34	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	760,243	751,356	-8,887	751,356		Savings confirmed upon completion of RFT 19/06 Supply and application of Bituminous sealing works.		
0121761		10	Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const	(48,000)	(4,800)	30,000	(18,000)		Aboriginal Access Road component of FAGS confirmed at \$18k (budgeted at \$1500/months).	30,000	
0121779		10	Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const	0	(199,108)	-199,108	(199,108)		RPG Grant previously budgeted as a carryover but adjusted down at the adoption of actuals as thought there was no further funds to be received.	-199,108	
				712,243	547,448	(177,995)	534,248	0		0	(169,108)
<b>PK3 - Parks Coordinator - C Hankinson</b>											
0105054	105054	34	Coastal Management Protect Environment- P&G Maint	21,200	25,204	4,000	25,200		\$25k to fix the Surf club stairs.		
0113000	113080	34	Six Season Park - P&G Maint	7,800	590	-3,000	4,900		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113028	34	Cygnat Park- P&G Maint	13,580	7,714	-2,000	11,580		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113039	34	Streeters Jetty Park - P&G Maint	5,250	0	-5,250	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-5,250
0113000	113040	34	Cable Beach - P&G Maint	18,640	10,863	-2,000	16,640		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113045	34	Gibson Park - P&G Maint	5,180	1,283	-2,000	3,180		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113046	34	Nursery - Operating Exp	22,890	8,519	-6,000	16,890		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-6,000
0113000	113621	34	Oku Park - P&G Maint	3,380	1,071	-2,000	1,380		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113032	34	Male Oval - P&G Maint	15,870	7,555	-2,000	13,870		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113070	34	Sunset Park - P&G Maint	11,630	5,635	-3,000	8,630		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113077	34	Jaraburu Park - P&G Maint	12,180	4,671	-3,000	9,180		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113543	34	Town Beach Water Park - P&G Maint	72,955	6,226	-55,000	17,955		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-55,000
0113000	113037	34	Bedford Park - P&G Maint	7,705	1,319	-2,000	5,705		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113542	34	Pioneer Cemetery - P&G Maint	2,680	0	-2,680	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,680
0113000	113602	34	Nakamura Park - P&G Maint	3,530	304	-2,000	1,530		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	PR26N	34	Hayama Park - P&G Maint	3,080	232	-2,000	1,080		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113043	34	Town Beach - P&G Maint	40,650	16,556	-10,000	30,650		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-10,000
0113000	113044	34	Chic Centre - P&G Maint	5,770	2,406	-2,000	3,770		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113051	34	Weed Eradication Program - P&G Maint	5,000	205	-4,000	1,000		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-4,000
0113000	113576	34	Sibosado Park - P&G Maint	5,830	1,010	-3,000	2,830		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113380		34	Consultants & Concept Plan Exps - Op Exp - Parks & Ovals	2,500	0	-2,500	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,500
0113550	113570	34	Dakas Street Reserve New Infra Const Cap Exp-P&O	55,000	29,795	-25,394	29,606		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-25,394
0113551	113628	34	Sibosado Park Renewal Infra - Cap Exp - Pks & Ovals	3,000	0	-3,000	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113551	113674	34	Cable Beach Reserve Renewal Works - Cap Exp	4,200	2,175	-2,000	2,200		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000

## Item 5.1 - 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0113551	113677	34	Town Beach Renewal Works - Infra Cap Exp	9,700	0	-9,700	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-9,700
0113551	113762	34	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	0	4,245	4,245	4,245		Late invoice received for benches.		
0113551	113793	34	Sugar Gilder Park Renewal Infra - Cap Exp - Parks & Ovals	51,000	51,000	5,000	56,000		To cover the road base materials for tank pad.		
0113552	113607	34	Town Beach Reserve Upgrade - Cap Exp - P&G	93,116	85,001	-8,000	85,116		Final amount needed to complete works.		
				503,416	273,579	(150,279)	353,137	0		0	(155,524)
<b>PM2 - Asset and Building Coordinator - S Clark</b>											
0055130	34		Land & Building Maint - Op Exp - SES/ Fire & Emergency Services	2,000	(5,922)	0	2,000		Insurance reimbursement from 18/19		
0103101	103102	34	Town Beach Sewerage - Reactive Maint - Op Exp	2,000	0	-2,000	0		Budget no longer required.		-2,000
0107010	107013	34	Cable Beach Ablutions - Reactive Maint - Op Exp	6,230	2,384	-2,000	4,230		Not required, repairs tracking below estimate		-2,000
0107010	107011	34	Male Oval Ablutions - Reactive Maint - Op Exp	4,900	325	-3,000	1,900		Not required, repairs tracking below estimate		-3,000
0107028	107033	34	Cemetery Operating Expense - Op Exp	14,000	(3,523)	-3,000	11,000		Estimated amount needed to EOFY		-3,000
0107071	107071	34	Male Oval Ablutions - Operating Expense - Op Exp	41,498	27,868	-10,000	31,498		Budget no longer required.		-10,000
0107680	107684	34	Gantheume Toilet Block Upgrade - Cap Exp - Other Community Amenities	4,200	0	-4,200	0		Not required - building to be replaced next FY		-4,200
0112051	112052	34	Town Beach Cafe - Planned Maint & Minor Works - Op Exp	8,850	1,838	-5,000	3,850		Not required, repairs tracking below estimate		-5,000
0114201	114202	34	Broome Speedway Club - Reactive Maint - Op Exp - Community Facilities Leased	1,000	0	-1,000	0		Budget no longer required.		-1,000
0114301	114302	34	Broome Turf Club Building Maintenance Expenses - Op Exp - Unclassified General	1,000	0	-1,000	0		Budget no longer required.		-1,000
0115461	34		Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries	10,000	0	4,417	14,417		LED lighting upgrade undertaken		4,417
0116090	116092	34	Broome Museum - Reactive Maint - Op Exp	5,250	724	-4,526	724		Budget transferred to 116093 to be utilised for fencing and footpath		-4,526
0116090	116093	34	Broome Museum Planned Maint & Minor Works - Op Exp	9,350	2,561	-6,789	2,561		Budget transferred to 116093 to be utilised for fencing and footpath		-6,789
0116201	34		Museum Building Renewal- Cap Exp - Other Cult	4,000	0	11,315	15,315		Budget to be utilised fencing and footpath		11,315
0117000	117052	34	BRAC - Operating Expense, Security & Insurance - Op Exp	136,620	101,994	-15,000	121,620		Reduced cleaning costs due to closure		-15,000
0132000	132072	34	Office Bagot St (Magabala Books) - Reactive Maint - Op Exp	1,000	0	-1,000	0		Savings		-1,000
0132050	132052	34	Broome Visitor Centre - Reactive Maint - Op Exp	12,000	673	-7,000	5,000		Reactive repairs not required		-7,000
0142000	142009	34	Haas St Office - Operating Expense - Op Exp	85,000	86,605	10,000	95,000		Underbudgeting of 19/20, additional expenses due to COVID-19		10,000
0142000	142056	34	Haas St Office - Reactive Maint - Op Exp	25,100	13,366	-3,000	22,100		Repairs running below budget		
0142050	142057	34	Barker St Offices - Planned Maint & Minor Works - Op Exp	7,300	905	-3,000	4,300		Savings		
0146020	141022	34	Mulberry Tree Child Care - Planned Maint & Minor Works - Op Exp	8,500	100	-7,000	1,500		Savings		-7,000
0146020	141020	34	Mulberry Tree Child Care - Reactive Maint - Op Exp	4,500	0	-4,500	0		Savings		-4,500
0147270	147274	34	KR02 - Reactive Maint - Op Exp	13,150	3,359	-7,000	6,150		Reduced level of maintenance required		
0147280	147282	34	B/C - Reactive Maint - Op Exp	1,000	0	-800	200		Savings		
0147372	34		Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support	10,000	0	-10,000	0	-10,000	Replacement A/C not required, transferred to reserve		
0147390			Transfer to Building Reserve - Cap Exp - General Administration O'Heads	341,004	10,432	10,000	351,004		Replacement A/C not required, transferred to reserve		
0148100	148105	34	Depot - Reactive Maint - Op Exp	8,500	13,575	6,000	14,500		Ongoing depot clean up, new door on spray shed identified as OHS issue, recycling collection.		
0149420	149421	34	BOSCCA - Reactive Maint - Op Exp	2,500	0	-2,000	500		Savings		-2,000
				770,452	257,266	(61,683)	709,369	(10,000)		0	(53,283)
<b>PM3 - Property and Leasing Senior Officer - A Rowett</b>											
0112483	028		Town Beach Cafe - Rent & Recoup Income - Op Inc	(52,000)	(43,084)	13,090	(38,910)		50% reduction Potential reduction in rent due to non-trading		13,090
0113412	028		Cable Beach Club - Rent & Recoup Income - Op Inc	(18,000)	(18,175)	4,544	(13,456)		Adjusted budget upon processing of outstanding journals that will reduce income.		4,544



Item 5.1 - 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
9114401		028	Turf Club - Rent & Recoup Income - Op Inc	(2,000)	(1,000)	500	(1,500)		Adjusted budget upon processing of outstanding journals that will reduce income.		500
9132050	132051	34	Broome Visitor Centre - Operating Expense - Op Exp	56,900	37,522	-10,000	46,900		Reactive repairs not required.		-10,000
9132069		58	Broome Visitor Centre - BVC Subsidised Rental (In-Kind) - Op Exp - Tourism & Area Promot	158,178	0	-39,544	118,634		Reduced amount due to closure of BVC		-39,544
9132414		028	Broome Visitor Centre - Rent & Recoup Income - Op Inc	(158,178)	0	39,544	(118,634)		Reduced amount due to closure of BVC		39,544
9132410		14	Roebuck Bay CP - Rent & Recoup Income - Op Inc	(10,000)	0	10,000	0		Recoupment not expected as not insured by Shire and no utilities with Shire.		
9132410		028	Roebuck Bay CP - Rent & Recoup Income - Op Inc	(500,000)	(250,000)	75,000	(425,000)		Reduce income by \$75K for the potential waiver. May change if a deferral is instead given.		75,000
9132415		028	Broome Visitor Centre Courthouse - Rent & Recoup Income - Op Inc	(36,881)	(29,075)	4,488	(32,393)		Reduction in income of the Courthouse due to non-trading.		4,488
9134212		028	Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc	(48,000)	(40,000)	12,000	(36,000)		Reduced income due to reduced trading		12,000
9142446		028	Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	0	(8,377)	-102,000	(102,000)		To allocate the budget to the correct IE code 28.		
9142446		14	Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	(102,000)	(11,669)	102,000	0		To allocate the budget to the correct IE code 28.		
9144027		341	Property Dept Legal Expenses - Op Exp - Property Dept (see legal recovery opinc 142995)	25,000	20,323	12,000	37,000		Increased cost (potentially recoupable) plus legal cost of BGC lease + SSL.		
9146408		028	Zanders - Rent & Recoup Income - Op Inc	(38,301)	(30,932)	9,291	(29,010)		50% reduction Potential reduction in rent due to non-trading.		9,291
9146408		14	Zanders - Rent & Recoup Income - Op Inc	0	(7,007)	-7,000	(7,000)		Recoupment when the building was included in the Shire insurance policy. Budget allocated for 2021		
9147103		34	Survey & Misc Expenses Leased Properties - Op Exp - Unclassified Gen	30,000	9,700	-5,000	25,000		Move budget to 341		
9147181		028	Office Bajor St (Magabala Books) - Rent & Recoup Income - Op Inc	(50,000)	(41,667)	12,500	(37,500)		Potential reduction in rent due to non-trading		12,500
9147472		028	BEC - Rent & Recoup Income - Op Inc	(18,796)	(16,032)	4,976	(13,820)		Potential reduction in rent due to non-trading		4,976
9147491		028	Old Broome Lock Up - Rent & Recoup Income - Op Inc	(12,760)	(8,892)	3,190	(9,570)		No tenant post April		3,190
9147492		028	Broome Last Resort Carpark (Reserve 34305) - Rent & Recoup Income - Op Inc	(17,750)	0	2,449	(15,301)		Ignoring emails about executing lease. Tenant likely to be impacted by COVID-19		2,449
9147496		028	Mulberry Tree Child Care - Rent & Recoup Income - Op Inc	(72,993)	(58,833)	17,875	(55,118)		Potential reduction in rent due to non-trading		17,875
116070		028	Community Storage Facility Income - Op Inc	(10,235)	(10,799)	4,335	(5,900)				4,335
9149410		028	BOSCCA - Rent & Recoup Income - Op Inc	(25,375)	(21,312)	6,334	(18,941)		Potential reduction in rent due to non-trading		6,334
				(892,956)	(518,510)	178,632	(732,559)	8		8	160,632
OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE						-331,472			INFRASTRUCTURE - ORG. SAVINGS/EXPENSE	-308,108	-48,175
RESERVE MOVEMENT - INFRASTRUCTURE							-41,248				
INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG. SAVINGS/EXPENSE)							-122,364				
						-801,383				-854,180	-123,790



<b>6. MATTERS BEHIND CLOSED DOORS</b>
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Nil.

<b>7. MEETING CLOSURE</b>
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There being no further business the Chair declared the meeting closed at 11:56AM.

These minutes were confirmed at a meeting held .....,  
and signed below by the Presiding Person, at the meeting in which these minutes were confirmed.

Signed: .....

Chairperson.....Date.....



# **UNCONFIRMED MINUTES**

**OF THE**

**AUDIT AND RISK COMMITTEE MEETING**

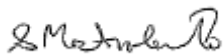
**28 APRIL 2020**

# NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of the Shire of Broome will be held on Tuesday, 28 April 2020 in the Electronic Meeting, commencing at 11:00 AM.

Regards,



S MASTROLEMO  
**Chief Executive Officer**

24/04/2020

## OUR MISSION

*“To deliver affordable and quality Local Government services.”*

## CORE VALUES OF THE SHIRE

*The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:*

**Communication  
Respect  
Transparency**

**Integrity  
Innovation  
Courtesy**

## DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

*Should you require this document in an alternative format please contact us.*



**SHIRE OF BROOME****AUDIT AND RISK COMMITTEE MEETING****TUESDAY 28 APRIL 2020****INDEX – MINUTES**

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**MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF BROOME,  
HELD IN THE ELECTRONIC MEETING, ON TUESDAY 28 APRIL 2020, COMMENCING  
AT 11:00 AM.**

**1. OFFICIAL OPENING**

The Chair welcomed Councillors and Officers and declared the meeting open at 11:02 AM

**2. ATTENDANCE AND APOLOGIES**

**ATTENDANCE**

<b>Members:</b>	Cr Desiree Male	Chair
	Cr Chris Mitchell	
	Cr Nik Wevers	Proxy

**Apologies:** Cr Harold Tracey

**Leave of Absence:** Nil

<b>Officers:</b>	Sam Mastrolembro	Chief Executive Officer
	James Watt	Director Corporate Services
	Nathan Cain	Director Development and Community
	Andrew Graffen	Director Infrastructure
	Alvin Santiago	Manager Finance

**3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY**

Nil.

**4. CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Moved: Cr C Mitchell**

**Seconded: Cr D Male**

***That the Minutes of the Audit and Risk Committee held on 11 February 2020, as published and circulated, be confirmed as a true and accurate record of that meeting***

**CARRIED UNANIMOUSLY 3/0**



## 5. Reports of Officers

**5.1 3RD QUARTER FINANCE AND COSTING REVIEW 2019-20**

<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	FRE02
<b>AUTHOR:</b>	Manager Financial Services
<b>CONTRIBUTOR/S:</b>	Nil
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	Nil

**SUMMARY:**

The Audit and Risk Committee is requested to consider results of the 3rd Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 31 March 2020, including forecast estimates and budget recommendations to 30 June 2020.

**BACKGROUND**Previous Considerations

OMC 27 June 2019	Item 9.4.2
OMC 17 October 2019	Item 12.1
OMC 21 November 2019	Item 9.2.3
OMC 21 November 2019	Item 12.1
OMC 27 February 2020	Item 10.3

**COMMENT**

The Shire of Broome has carried out its 3<sup>rd</sup> Quarter Finance and Costing Review (FACR) for the 2019/20 Financial Year. This Review of the 2019-2020 Annual Budget is based on actuals and commitments for the first nine months of the year from 1 July 2019 to 31 March 2020, and forecasts for the remainder of the financial year.

The 3<sup>rd</sup> Quarter FACR aims to highlight any over and under expenditure of funds and any over and underachievement of income targets for the benefit of Executive and Responsible Officers to ensure sound fiscal management of their projects and programs.

Once this process is completed, a report is compiled identifying budgets requiring amendments to be adopted by Council. A summary is provided detailing the financial impact of all proposed budget amendments to the Shire of Broome's adopted end-of-year forecast.

It should be noted that the 2019/20 Annual Budget was adopted at the Ordinary Meeting of Council on 27 June 2019 as a balanced budget. There have been further amendments adopted by Council as part of the Annual Financial Statements for the use of additional carried forward surplus.

The result of all amendments prior to the 3<sup>rd</sup> Quarter FACR resulted in a \$350,125 deficit upon the Shire of Broome's forecast end of year position. This \$350,125 of opening deficit relates to the following adopted budget amendments to date:

- \$124,000 additional contribution towards a Broome Visitor Centre relief funding package;
- \$100,000 COVID-19 Emergency Costs from March 2020 OMC;
- \$131,375 deficit arising from the Q1 and Q2 FACR, which included several high-value amendments:
  - \$239,413 Estimated full and final cost at completion of project negotiation with Downer for Dampier St. and Carnarvon St. as part of Chinatown Revitalisation Project Stage 1;
  - \$363,853 in additional rates due to the omission of 5 properties from the GRV roll provided by Landgate;
  - \$140,418 increased dividend and rebates received from the insurance company;
  - \$106,000 in additional Chinatown project management costs including shade lighting design, and predicted expenses for ongoing Defects Period and Dispute resolution;
  - \$70,000 for improvements to Ranger and Health business systems to increase efficiencies and payment methods;
  - \$50,000 for the recruitment of a 6-month ICT Project Officer to progress the backlog of ICT projects due to staff vacancies, and assist with business system improvements;
  - \$42,000 decrease in actual Federal Assistance Grants (FAGS) received;
  - \$26,000 additional cost of EBA negotiations.

After the Q3 FACR, total net savings of \$801,393 has been identified, however of this amount, \$554,180 is deemed to be organisational savings that should be quarantined to reserve. It is proposed that this organisational savings be transferred to the Public Open Space Reserve to meet the funding requirement of the Jetty construction as part of the Town Beach Redevelopment Project.

The net result of the above is \$247,213 of net savings arising from the three months ending 31 March 2020. The deficit estimated by the end of 30 June 2020 is, therefore, \$102,912. The revised deficit is lower than the \$350,125 estimated before the Q3 FACR.

It has to be noted that the above total net savings of \$801,393 are inclusive of additional expenses and losses totalling \$888,713 and net cost savings of \$1,012,503 arising from measures and activities carried out concerning COVID-19. The net budget amendments arising from the impact of COVID-19 of \$123,790 effectively offsets the \$100,000 budget for COVID-19 Emergency Costs from the March OMC.

The above figure represents a budget forecast should all expenditure and income occur as expected. It does not represent the actual end-of-year position which can only be determined as part of the normal annual financial processes at the end of the financial year.

A comprehensive list of accounts (refer to Attachment 1) has been included for perusal by the committee and summarised by Directorate.

A summary of the results follows:

SHIRE OF BROOME SUMMARY REPORT						
BUDGET IMPACT						
	2019/20 Adopted Budget (Income) / Expense	FACR Q3 Overall (Income) / Expense (Org Savings not subtracted)	FACR Q3 Org. Expense/(Savings) (by Department)	FACR Q3 Impact (Income) / Expense (Org Savings subtracted)	YTD Adopted Budget Amendments (Income) / Expense	YTD Impact (Organisational Savings Subtracted)
Executive - Total	0	(124,626)	(23,761)	(100,865)	22,000	(78,865)
Corporate Services - Total	0	(41,391)	(40,152)	(1,239)	(19,000)	(20,239)
Development and Community- Total	0	(303,904)	(281,159)	(22,745)	9,963	(12,782)
Infrastructure Services - Total	0	(331,472)	(209,108)	(122,364)	118,412	(3,952)
Impact of Council approved budget amendments	0	0	0	0	218,750	218,750
	<b>0,000*</b>	<b>(801,393)</b>	<b>(554,180)</b>	<b>(247,213)</b>	<b>350,125</b>	<b>102,912</b>

## CONSULTATION

All amendments have been proposed after consultation with Executive and Responsible Officers at the Shire.

## STATUTORY ENVIRONMENT

### Local Government (Financial Management) Regulation 1996

#### r33A. Review of Budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government's financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Local Government Act 1995

**6.8. Expenditure from municipal fund not included in annual budget**

- 1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government;
  - (b) is authorised in advance by resolution\*; or
  - (c) is authorised in advance by the mayor or president in an emergency.
- (1a) In subsection (1) —

*“additional purpose” means a purpose for which no expenditure estimate is included in the local government’s annual budget.*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The **net result** of the Quarter 3 FACR estimates is a budget deficit position of \$102,912 to 30 June 2020.

**RISK**

The FACR seeks to provide a best estimate of the end-of-year position for the Shire of Broome at 30 June 2020. Contained within the report are recommendations of amendments to budgets which have financial implications on the estimate of the end-of-year position.

The review does not, however, seek to make amendments below the materiality threshold unless strictly necessary. The materiality thresholds are set at \$10,000 for operating budgets and \$20,000 for capital budgets. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the predicted final end-of-year position may be understated.

To mitigate this risk, the CEO enacted the FACRs to run quarterly, and Executive examine each job and account to ensure compliance. Also, the monthly report provides variance reporting highlighting any discrepancies against the budget.

It should also be noted that should Council decide not to adopt the recommendations, it could lead to some initiatives being delayed or cancelled to offset the additional expenditure associated with running the Shire’s operations.

**STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Effective communication

Affordable services and initiatives to satisfy community need

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Affordable and equitable services and infrastructure

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

**Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:**

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Improved systems, processes and compliance

**CARETAKER PERIOD STATEMENT**

The recommended decision **is not** a 'Major Policy Decision' within the context of Council Policy 2.1.8 'Elections – Caretaker Policy'.

**VOTING REQUIREMENTS**

*Simple Majority*

**COMMITTEE RESOLUTION:****(REPORT RECOMMENDATION)**

**Moved: Cr D Male**

**Seconded: Cr N Wevers**

***That the Audit and Risk Committee recommends that Council:***

- 1. Receives the Quarter 3 Finance and Costing Review Report for the period ended 31 March 2020;***
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2020 as attached;***
- 3. Notes a forecast end-of-year position to 30 June 2020 of a \$102,912 deficit position; and***
- 4. Approves a budget transfer to the Public Open Space Reserve of \$554,180 to quarantine potential surplus funds at the end of the financial year.***

**CARRIED UNANIMOUSLY 3/0**

**Attachments**

1. Quarter 3 Finance and Costing Review



<b>SHIRE OF BROOME SUMMARY REPORT</b>						
<b>BUDGET IMPACT</b>						
	<b>2019/20 Adopted Budget</b> (Income) / Expense	<b>FACR Q3 Overall (Income) / Expense</b>	<b>FACR Q3 Org. Expense/( Savings)</b>	<b>FACR Q3 Impact (Income) / Expense</b>	<b>YTD Adopted Budget Amendments</b> (Income) / Expense	<b>YTD Impact</b> (Organisational Savings Subtracted)
<b>Executive - Total</b>	0	(124,626)	(23,761)	(100,865)	22,000	(78,865)
<b>Corporate Services - Total</b>	0	(41,391)	(40,152)	(1,239)	(19,000)	(20,239)
<b>Development and Communi</b>	0	(303,904)	(281,159)	(22,745)	9,963	(12,782)
<b>Infrastructure Services - Tot</b>	0	(331,472)	(209,108)	(122,364)	118,412	(3,952)
<b>Impact of Council approved budget amendments</b>	0	0	0	0	218,750	218,750
	<b>0,000*</b>	<b>(801,393)</b>	<b>(554,180)</b>	<b>(247,213)</b>	<b>350,125</b>	<b>102,912</b>

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

\*\*Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20													
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19		
OFFICE OF THE CEO													
31/03/2020													
ADMIN1 - Chief Executive Officer - S Mastroiengo													
22121		34	Kimberley Zone - SOB's Members Costs - Op Exp - Kimberley Zone	15,000	4,667	-8,000	7,000		All remanning meetings to be conducted through video conferencing.		-8,000		
22125		34	WARCA (WA Regional Capitals Alliance) - Op Exp - Other Governance	35,000	26,018	-9,000	26,000		All remanning meetings to be conducted through video conferencing.		-9,000		
22230		341	Legal Exps Op Exp - Other Governance	25,000	4,133	-10,000	15,000		No further legal expenditure expected for the rest of the year.	-10,000			
22116			Reimbursements Including GST Op Inc. - Other Governance	0	0	-28,500	(28,500)		Reimbursements from DOT for expenses associated with the Feasibility study for the Broome Boating Facility Project.				
23450		34	Consultants - Op Exp - Other Governance	180,000	69,946	-20,000	160,000		Consultancy savings identified.				
23015		34	Executive Travel & Accom - Op Exp - Other Governance	25,000	12,737	-9,000	16,000		All remanning meetings to be conducted through video conferencing.		-9,000		
				280,000	117,502	(84,500)	195,500	0		0	(10,000) (26,000)		
BC - Marketing & Communications Coordinator - G McKnight													
0022290		34	Sister City Relations/Japanese Youth Ambassador - Op Exp - Other Governance	17,800	7,435	-10,365	7,435		Taiji Sister City trip has been cancelled due to COVID19 travel restrictions.		-10,365		
				17,800	7,435	(10,365)	7,435	0		0	(10,365)		
CS3 - Manager People and Culture - R Sharland													
0142015		61	All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	0	26,662	26,000	26,000		Maternity leave reimbursements (see expense below)	26,000			
0142395		14	All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	0	(26,662)	-26,000	(26,000)		Maternity leave payments (see reimbursement above)	-26,000			
0142043		77	Organisational Training - General	234,000	119,309	-32,000	202,000		Reduced travel and training requirements due to COVID-19.		-32,000		
0142046		79	Recruitment Expenses - Op Exp - General Admin O'Heads	95,000	47,738	-25,000	70,000		Little additional expenditure expected for senior vacancies within the organisation	-25,000			
0142048		34	HRM Consultancy - Op Exp	88,400	54,941	15,000	103,400		Additional expenditure due to Industrial Relations expenditure.	15,000			
0142390		14	Reimb Bonuses Rebates & Sundry Income Inc GST - Op Inc - General Admin O'Heads	0	(3,761)	-3,761	(3,761)		Minor worker's comp reimbursement.	-3,761			
				417,400	218,227	(45,761)	371,639	0		0	(13,761) (32,000)		
ES7 - Special Projects Coordinator - J Macnath													
0053273		34	Cable Beach Foreshore Restore	60,000	57,945	16,000	76,000		Variation due to additional rework on the business case.				
1367221		62	Chinatown Project Mgmt, Feasibility & Design Consultancy - Cap Exp - Economic Services Special Projects	0	30,300	20,000	20,000	20,000	Additional cost required for Project Engineer. Transfer to reserves to be reduced.				
1367998			Transfer to Restricted Cash Reserve - Cap Exp - Economic Services Special Projects	5,184,000	0	-20,000	5,164,000		Additional cost required for Project Engineer. Transfer to reserves to be reduced.				
				5,244,000	88,245	16,000	5,260,000	20,000		0	0		
OVERALL OFFICE OF THE CEO - DEPT. SAVINGS/EXPENSE						-124,626	OFFICE OF THE CEO - ORG. SAVINGS/EXPENSE					-23,761	-68,365
RESERVE MOVEMENT - OFFICE OF THE CEO								20,000					
OFFICE OF THE CEO - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								-100,866					
DEVELOPMENT & COMMUNITY													
DS1 - Director Development & Community - N CAIN													
0082603		34	Legal Exp - Op Exp - Community Services	8,000	695	-7,000	1,000		Not expecting legal expenses	-7,000			
0106038		341	Legal Expenses - Development Services	50,000	5,856	-1,000	49,000		Final work on Dampier Peninsula appeals. Savings Likely.	-1,000			
0082603		341	Legal Exp - Op Exp - Community Services	2,000	0	-2,000	0		Not expecting legal expenses	-2,000			
0106390		14	Reimbursements Received - Development Services	(5,000)	0	5,000	0		No further income expected				
0106106	106107	34	Consultancy - Op Exp - Development Services	25,000	1,182	-15,000	10,000		No further consultancy expenditure expected for Economic Development Implementation Strategy				
				80,000	7,732	(20,000)	60,000	0		0	(10,000)		



SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
BRAC1 - Manager Sport & Recreation - C Zepnick											
0113552	113620	34	Haynes Oval Floodlighting Upgrade Infra - Capex	0	13,108	13,108	13,108		Final amount needed to complete the lighting management system.		
0117003		34	Relieving Staff Exp - Op Ex - BRAC Aquatic	0	2,399	2,400	2,400		Late 2018/19 invoice for relief staff.		
0117010	117011	34	Aquatic Building & Pool General Maint Exp	15,000	13,272	5,000	20,000		Amount needed for reactive maintenance in aquatic area, fencing and sensors in plant room. \$10,442 being plant room disinfection service and \$2000 surplus minor building works.		
0117044		58	Licence Exps - BRAC	6,000	3,355	-2,000	4,000		Budget amendment due to BRAC closure due to COVID-19.		-2,000
0117080		34	Marketing - BRAC	10,000	4,910	-2,000	8,000		Budget amendment due to BRAC closure due to COVID-19.		-2,000
0117128	117129	34	Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic	31,600	35,750	4,150	35,750		Budget amendment due to BRAC closure due to COVID-19.		4,150
0117156		34	Program Annual Events - Op Exp - BRAC Dry	11,000	8,175	-2,800	8,200		Budget amendment due to BRAC closure due to COVID-19.		-2,800
0117233		02	Kiosk Sales - No GST	(15,000)	(8,049)	6,951	(8,049)		Budget amendment due to BRAC closure due to COVID-19.		6,951
0117234		02	Kiosk Sales - Op Inc - BRAC - General	(81,000)	(47,508)	33,492	(47,508)		Budget amendment due to BRAC closure due to COVID-19.		33,492
0117235		36	Cost of Goods Sold Goods Kiosk - Op Exp - BRAC - General MUN	60,000	33,415	-26,585	33,415		Budget amendment due to BRAC closure due to COVID-19.		-26,585
0117236		02	Consumables Sales	(56,000)	(40,559)	15,441	(40,559)		Budget amendment due to BRAC closure due to COVID-19.		15,441
0117246		02	Netball BRAC Program - Op Inc - BRAC Dry	(17,726)	(13,264)	4,400	(13,326)		Budget amendment due to BRAC closure due to COVID-19.		4,400
0117248		02	Squash BRAC Program Inc	(25,374)	(18,680)	6,700	(18,674)		Budget amendment due to BRAC closure due to COVID-19.		6,700
0117250		02	Tennis BRAC Program Inc	(23,839)	(8,652)	15,180	(8,659)		Budget amendment due to BRAC closure due to COVID-19.		15,180
0117251		02	Outdoor Court Hire - Op Inc - BRAC Dry	(12,168)	(4,490)	7,600	(4,568)		Budget amendment due to BRAC closure due to COVID-19.		7,600
0117252		02	Introductory Programs - Op Inc - BRAC Dry	(15,000)	(10,755)	4,200	(10,800)		Budget amendment due to BRAC closure due to COVID-19.		4,200
0117256		02	Program Annual Events - Op Inc - BRAC Dry	(12,683)	(3,614)	9,000	(3,683)		Budget amendment due to BRAC closure due to COVID-19.		9,000
0117260		02	Creche User Fees Inc. Rec'd	(4,633)	(982)	3,650	(983)		Budget amendment due to BRAC closure due to COVID-19.		3,650
0117262		02	Education Inc - Aquatic	(3,341)	(5,659)	-2,318	(5,659)		Budget amendment due to BRAC closure due to COVID-19.		-2,318
0117266		02	Multipurpose Room Hire Inc - BRAC	(2,873)	(1,230)	1,600	(1,273)		Budget amendment due to BRAC closure due to COVID-19.		1,600
0117268		36	Cost of Goods Equip - Op Exp - BRAC - Genera	6,000	3,057	-2,943	3,057		Budget amendment due to BRAC closure due to COVID-19.		-2,943
0117269		02	Sales Income Equipment - Op Inc - BRAC General	(12,000)	(8,350)	3,650	(8,350)		Budget amendment due to BRAC closure due to COVID-19.		3,650
0117272		02	Holiday Program Enrolment Fees Rec'd	(29,999)	(26,635)	3,300	(26,699)		Budget amendment due to BRAC closure due to COVID-19.		3,300
0117275		02	Stadium Venue Hire Inc. Rec'd - Op Inc - Dry BRAC	(24,128)	(18,119)	6,000	(18,128)		Budget amendment due to BRAC closure due to COVID-19.		6,000
0117280		02	Group Fitness by BRAC Inc - Aquatic	(39,372)	(20,593)	18,779	(20,593)		Budget amendment due to BRAC closure due to COVID-19.		18,779
0117282		02	Swimming Lessons by BRAC Inc	(135,495)	(114,309)	21,186	(114,309)		Budget amendment due to BRAC closure due to COVID-19.		21,186
0117285		02	School Program Income - Op Inc - BRAC Aquatic	(4,095)	(57)	4,038	(57)		Budget amendment due to BRAC closure due to COVID-19.		4,038
0117286		02	Inflatable Hire Fees - Op Inc - BRAC Aquatic	(12,050)	(10,173)	1,877	(10,173)		Budget amendment due to BRAC closure due to COVID-19.		1,877
0117289		02	BRAC Field - Glenn & Pat Medford Pavilion Fees - Op Inc - BRAC Ovals	(8,955)	(881)	8,000	(955)		Budget amendment due to BRAC closure due to COVID-19.		8,000
0117291		02	BRAC Fields - Electricity Reimb and Other Income - Op Inc	(20,000)	(8,568)	11,400	(8,600)		Budget amendment due to BRAC closure due to COVID-19.		11,400
0117292		02	BRAC Fields - Joseph Nipper Roe Playing Field Fees and Other Income - Op Inc	(5,036)	(2,382)	2,600	(2,436)		Budget amendment due to BRAC closure due to COVID-19.		2,600
0117293		02	BRAC Fields - Father McMahon Playing Field Fees and Other Income - Op Inc	(23,554)	(14,127)	9,400	(14,154)		Budget amendment due to BRAC closure due to COVID-19.		9,400
0117336		36	Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General	35,000	21,456	-11,000	24,000		Budget amendment due to BRAC closure due to COVID-19.		-11,000
0117410		02	Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic	(273,141)	(198,200)	74,941	(198,200)		Budget amendment due to BRAC closure due to COVID-19.		74,941
1140211			General Operating Exp - Swim Areas & Beach Life Guard	240,247	132,560	-96,000	144,247		Savings from beach lifeguard services due to COVID-19. Leaving another \$10K for potentially contracting the service in June if beachgoers increase.		-96,000
1181420	YBRA001	34	Youth Bike Recreation Area - New Construction - Cap Exp	577,360	295,149	64,000	641,360		Additional cost to complete the Pump Track to be funded by developer Contributions from Landcorp. Specifically the 4th point from DCA Redirecting savings from the BRAC Aquatic Upgrade to the Pump track and recreational trails.		
0113403		12	Grants - Non Op - Cap Inc - Other Rec & Sport	(4,075)	(3,705)	-194,000	(198,075)		RO: Luke McKenzie Developer Contributions from Landcorp. Specifically the 4th point from DCA Redirecting savings from the BRAC Aquatic Upgrade to the Pump track and recreational trails.	-130,000	
117004	117057		Salary & Related Customer Service Officer Expense	140,307	101,872	-38,434	101,873		Budget amendment due to BRAC closure due to COVID-19.		-38,434
117002			Salary-Op Exp - Lifeguard - BRAC Aquatic	252,243	176,096	-36,391	215,852		Budget amendment due to BRAC closure due to COVID-19.		-36,391
117004	117182		Salary - Swimming Lessons - Op Exp - BRAC Aquatic	63,452	34,937	-28,514	34,938		Budget amendment due to BRAC closure due to COVID-19.		-28,514

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
117004	117180		Salary - Group Fitness - Op Exp - BRAC Aquatic	25,436	14,197	-10,238	15,198		Budget amendment due to BRAC closure due to COVID-19.		-10,238
117160			Salary - Op Exp - BRAC Dry	16,520	6,770	-9,749	6,771		Budget amendment due to BRAC closure due to COVID-19.		-9,749
117171			Salary - Op Exp - Holiday Prog Exps - BRAC Dry	22,616	18,096	-4,520	18,096		Budget amendment due to BRAC closure due to COVID-19.		-4,520
				651,244	329,036	(105,449)	545,795	0		0	4,043
BS1 - Manager Planning & Building Services - K Wood											
0053172	34		VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	1,198,424	(133,810)	42,520	1,240,944		To increase the budget available for the project for the additional ESL grant received (see below).		
0053390	10		Capital Grant Funding For Plant/Equip/ Buildings - Cap Inc - Volunteer Bush Fire Brigade	(1,200,000)	0	-42,520	(1,242,520)		To increase the budget available for the project for the additional ESL grant received (see above).		
0106039	34		Planning Appeals - Op Exp - Town Planning/ Regional Devel	10,000	2,240	-4,000	6,000		Amount allocated for WALGA coastal advice expecting \$4K of savings.		
0106040	34		Advertising - Op Exp - Town Planning/Regional Devel	4,000	1,682	-1,000	3,000		Amount no longer expected to be spent.		
0106051	34		Engagement Expenses - Op Exp - Town Planning/Regional Dev	3,000	791	-2,000	1,000		Engagement activities and associated costs expected to be minimal due to Covid19.		-2,000
0106290	58		Reimbursement Expense Legal & Other - Town Planning	1,000	0	-500	500		Reduced by \$500 as not anticipating to receive requests.		
0106410	04		Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel	(50,000)	(52,553)	-5,000	(55,000)		Tracking ahead of expected income but DAs may not be sustained due to Covid19. Increase income by \$5K	-5,000	
0106421	02		Rezoning Fees (Excl GST) - Op Inc - Town Planning	(5,000)	0	2,500	(2,500)		Only one scheme amendment anticipated only. Decrease income by 2,500		
0106480	02		Other Minor Charges No GST - Op Inc - Town Planning/Regional Devel	0	(248)	-250	(250)		Minor budget amendment to cover section 40 requests.		
0106481	02		Other Minor Charges Includes GST - Op Inc - Town Planning/Regional Devel	0	(3,542)	-4,000	(4,000)		Private works performed for Shire of Derby/West Kimberley not previously budgeted for		
0133410	04		Stat Fees & Lic - Building Permits	(55,000)	(58,515)	-11,000	(66,000)		Tracking ahead of anticipated building permit income. BP expected to steady in response to Covid19. Increase income by \$5K and also additional \$6K to cover transactions recorded in account 133420 that will eventually be journalled to this account.	-11,000	
				(93,576)	(243,954)	(25,250)	(118,826)	0		0	(2,000)
CMS2 - Manager Community & Economic Development - M Davis											
0082670	11		Grant Income - Comm Services	0	(25,000)	-25,000	(25,000)		WAPOL Grant - Independent Evaluation Liquor Restrictions		
				0	(25,000)	(25,000)	(25,000)	0		0	0
CMS3 - Events and Economic Development Coordinator - J Hatch											
0082621	34		Sundry Exp - Op Exp - Community Services	800	81	-700	100		No further expenditure due to COVID 19		-700
1138332	11		Grant Income & Contributions - Op Inc - Other Culture	(5,000)	0	5,000	0		No further income due to COVID-19		5,000
0132380	02		Promotional Banners & Sundry Income Inc GST Tourism	(4,323)	(2,138)	2,000	(2,323)		No further income due to COVID-19		2,000
132070	58		Broome Visitor Centre - Annual Subsidy - Op Exp - Tourism & Area Promot	234,000	196,265	-37,735	196,265	(37,735)	Savings used to offset the COVID-19 community grant package reserve allocation		-37,735
132060	58		Tourism Development - Op Exp - Tourism & Area Promotion	64,000	44,000	-20,000	44,000	(20,000)	Savings used to offset the COVID-19 community grant package reserve allocation (amount originally allocated to Cable Beach Polo.		-20,000
23595	43		Transfer to Community Sponsorship Reserve - Cap Exp - Other Governance	1,459	243	61,988	63,447		Savings from EETDF, BVC and TAP to be transferred to reserves to fund the required reserve transfer from April 2020 SMC.		
22174	58		Sundry In Kind Donations Op Exp - Other Governance	251,145	115,305	-118,500	132,645	(4,253)	Savings used to offset the COVID-19 community grant package reserve allocation (amount originally allocated to Cable Beach Polo.	(114,247)	
				542,081	353,756	(107,947)	434,134	(61,988)		0	(51,435)
CMS4 - Venue Supervisor - S Bown											
0116489	34		Operational Expenses - Broome Civic Centre - Production/Events	31,000	17,323	-11,500	19,500		Budget amendment due to Civic Centre closure due to COVID-19.		-11,500
0116489	58		Operational Expenses - Broome Civic Centre - Production/Events	3,000	1,877	-1,000	2,000		Budget amendment due to Civic Centre closure due to COVID-19.		-1,000
0116492	34		Sundry Consultant Expenses - Broome Civic Centre - Op Exp	8,000	95	-7,900	100		Budget amendment due to Civic Centre closure due to COVID-19.		-7,900
0116493	34		Advertising Promotion & Printing Expenses - Broome Civic Centre - Op Exp	25,000	6,912	-18,088	6,912		Budget amendment due to Civic Centre closure due to COVID-19.		-18,088
146122	34		Software >\$5000 Cap Exp - IT	266,000	61,494	18,088	284,088		Budget transferred to IT from Civic Centre Advertising budget savings from COVID-19	18,088	

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
116495		34	Performance Production Expenses - Broome Civic - Op Exp	134,000	53,806	-60,000	84,000		Budget comprised \$54K Muni and \$80K Raise the Roof grants. Due to closure of the Civic Centre, \$50K Muni funds to be given up.		-50,000
0116540		145	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(500)	(23)	470	(30)		Budget amendment due to Civic Centre closure due to COVID-19.		470
0116540		141	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(18,000)	(19,454)	-764	(18,764)		Budget amendment due to Civic Centre closure due to COVID-19.		-764
0116540		142	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(10,000)	(1,386)	8,973	(1,027)		Budget amendment due to Civic Centre closure due to COVID-19.		8,973
0116540		14	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	0	(1,334)	-1,334	(1,334)		Budget amendment due to Civic Centre closure due to COVID-19.		-1,334
0116540		143	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(14,000)	(5,463)	8,779	(5,221)		Budget amendment due to Civic Centre closure due to COVID-19.		8,779
0116540		144	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	(500)	(1,236)	-736	(1,236)		Budget amendment due to Civic Centre closure due to COVID-19.		-736
0116541		025	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(12,772)	(2,550)	10,300	(2,472)		Budget amendment due to Civic Centre closure due to COVID-19.		10,300
0116541		028	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(7,842)	(9,842)	-2,000	(9,842)		Budget amendment due to Civic Centre closure due to COVID-19.		-2,000
0116541		024	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(86,364)	(42,262)	44,900	(41,464)		Budget amendment due to Civic Centre closure due to COVID-19.		44,900
0116541		027	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(40,000)	(7,686)	32,300	(7,700)		Budget amendment due to Civic Centre closure due to COVID-19.		32,300
0116541		026	Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	(80,000)	(140)	79,800	(200)		Budget amendment due to Civic Centre closure due to COVID-19.		79,800
116486			Salary - Op Exp - Broome Civic Centre - Op Exp	141,413	38,379	-103,035	38,379		Budget amendment due to Civic Centre closure due to COVID-19.		-103,035
116497			Superannuation Employee Expense - Broome Civic Centre	18,434	8,536	-9,898	8,536		Budget amendment due to Civic Centre closure due to COVID-19.		-9,898
				356,869	97,045	(2,645)	354,225	0		0	18,088 (20,733)
<b>HS1 - Manager Health &amp; Ranger Services - S Martin</b>											
0052040		34	Pound Fees Animal Destruction & Disposal - Op Exp - Animal Control	80,000	43,425	-20,000	60,000		Reduced euthanasia costs with SAFE taking more animals for re-homing than previous years		
0052119	52101	34	Emergency Management Response Expenses - Op Exp - Emerg & Rang Serv	20,000	0	-20,000	0		No event giving rise to emergency expense and related income		
0052341		02	Reimb & Other Op Income - Emerg & Rang Serv	(20,000)	0	20,000	0		No event giving rise to emergency expense and related income		
0052286		34	Cat Sterilisation Program - Op Exps - Animal Control	2,000	0	-1,500	500		Adjust the budget for the estimate to end of year		
0052287		34	Dog Sterilisation Program - Op Exps - Animal Control	2,000	491	-1,000	1,000		Adjust the budget for the estimate to end of year		
0052410		02	Dog Impounding Fees & Sundries - Op Inc - Animal Control	(24,995)	(11,594)	4,995	(20,000)		Focus on education and Council decision to return registered and microchipped animals with no impound fee on 1st offence (The old Take Home fee)		
0053015		34	Relief Staff Exp - Op Exp - Ranger Operations	70,000	30,896	-29,000	41,000		No additional contractors planned for Q4	-29,000	
0053017		34	Fines Enforcement Registry Exp - Op Exp - Ranger Operations	10,000	637	0	10,000		ALTUS implementation delayed due to COVID-19. Approximately \$7500 in costs to submit in		0
0053400		03	Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety	(10,000)	(1,527)	8,000	(2,000)		Limited capacity to obtain income from permits etc due to COVID-19		8,000
0074011		34	Relief Staff Expenses - Op Exp - Preventive - Inspection/Admin	18,373	10,748	-7,373	11,000		EHO contractor that was engaged has departed due to COVID-19. New staff EHO to commence early in Q4.		-7,373
0074280		34	Other Minor Expenditure - Op Exp - Preventive - Inspection/Admin	9,710	12,982	3,290	13,000		\$7942 accom expenses from FY18/19 recognised in July 2019.		
0074413		04	Commercial Pool Inspection Fees - Op Inc - Preventive - Inspection/Admin	(81,832)	(54,092)	21,832	(60,000)		All Aquatic Facilities forced to close by Dept. of Health due to COVID-19. Minimal sampling expected to be undertaken in Q4 as a result.		21,832
0074414		04	Water Sampling (Not Swimming Pools) - Op Inc - Health Service Inspect	(3,910)	(100)	3,710	(200)		Almost all locations where samples are collected are now closed due to COVID-19 restrictions. Not expecting any further samples to be collected for the remainder of the FY at this time.		3,710
0074420		04	Health Licences - Op Inc - Preventive - Inspection/Admin	(72,361)	(71,232)	2,361	(70,000)		Not expected to collect any additional fees in this financial year.		
0074490		04	Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	(16,000)	(13,244)	2,500	(13,500)		Unlikely to receive further applications due to COVID-19 situation		2,500

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Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0075020		34	Mosquito Control & Pest Control - Op Exp - Preventive Service-Pest Control	14,084	5,709	-4,084	10,000		Confirmed amount needed up to the end of the year. Remaining unspent funds are committed to CLAG commitments and trust account. Need to acquit agreed expenditure with DOH and retain 'surplus' funds in case of Mosq outbreak		
0075030		34	Eradication Flies/Rodents - Op Exp - Preventive Service-Pest Control	2,000	0	-2,000	0		Budget not likely to be spent. Sufficient stock on hand to carry through for the rest of the FY.		
0076020		34	Analytical Expenses - Op Exp - Preventive Services Other	22,000	13,337	-6,000	16,000		Reduced expenses due to closure of aquatic facilities as a result of COVID-19		-6,000
0124910		03	Parking Fines - Op Inc - Parking Facilities	(15,000)	(3,819)	10,000	(5,000)		Forecast significant drop in fines income due to movement restrictions as a result of COVID-19		10,000
0132411		04	Stat Fees & Lic - Caravan Parks	(15,000)	(13,788)	1,000	(14,000)		Forecast income collected for this FY - Not expecting any additional income.		
				(8,931)	(51,171)	(13,269)	(22,200)	0		0	32,669
LS1 - Acting Library Coordinator - A Morris											
0115286		34	SLWA Travel & Accommodation Op Exp - Library	3,000	0	-3,000	0		Staff training expenses currently offset through SLWA grants that are no longer likely to happen.		
146120		34	Equip & H'Ware > \$5000 Cap Exp - IT	195,500	11,158		195,500		To purchase the hardware for RFID implementation and be ready for installation in 20-21 using 20-21 Budget.		
0115282		34	Library Office - Op Exp - Libraries	3,050	3,061	1,600	4,650		\$1600 for RFID tags to commence project		
				201,550	14,219	(1,400)	200,150	0		0	0
REQ54 - Place Development and Activation Coordinator - jmkhlk											
0023040		34	Youth Development Programme & Working Group - Op Exp - Other Governance	26,768	15,103	-5,000	21,768		Reduction due to impact of COVID 19. Estimated reduction in face to face project delivery; and cancellation of Youth Week Events.		-5,000
0023050		11	Grant Op - Youth Coordinating Committee Op Inc - Other Governance	(18,880)	(1,555)	17,386	(1,494)		No further income expected.		17,386
0023052		34	Volunteers Day Program Op Exp - Other Governance	3,000	0	-3,000	0		Cancellation of event due to COVID 19.		-3,000
0082675		13	Grants For Community Programs - Op Inc - Community Services	(2,000)	0	2,000	0		No further grants expected this calendar year. Work with officers to carry over unspent funding.		2,000
0082675		11	Grants For Community Programs - Op Inc - Community Services	(25,500)	(10,455)	15,000	(10,500)		No further grants expected this calendar year. Work with officers to carry over unspent funding.		15,000
0116101		34	Festival, Events and Culture Promotion Program General - Op Exp - Other Culture	4,000	0	-4,000	0		No further expenditure expected from this account due to COVID-19		-4,000
0116184	116201	34	Reconciliation Week Event - Op Exp	10,000	1,487	-8,330	1,670		Event cancelled due to COVID 19		-8,330
1367210		34	Economic Development Program Expense - Op Exp - Other Economic Services	7,000	0	-7,000	0		No further expenditure expected from this account due to COVID-19		
1367218		34	Town Beach Place Activation (ex CIDC Led Initiatives) - Op Exp - Economic Services Special Projects	18,000	6,368	-10,000	8,000		No further expenditure expected from this account due to COVID-19		
				22,388	10,948	(2,944)	19,444	0		0	14,056
OVERALL DEVELOPMENT & COMMUNITY - DEPT. SAVINGS/EXPENSE						-303,904			DEVELOPMENT & COMMUNITY - ORG. SAVINGS/EXPENSE	-281,159	-23,400
RESERVE MOVEMENT - DEVELOPMENT & COMMUNITY								-61,988			
DEVELOPMENT & COMMUNITY - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								-22,745			
CORPORATE SERVICES											
CS1 - Director Corporate Services - J Watt											
0142012		34	Relieving Staff Exp - DCS - Gen Admin	7,000	0	95,348	102,348		Adjustment for 1,976 hours relief staff equivalent to Level 5 Business Systems Project Officer.	95,348	
0142232		34	LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov	130,640	34,102	-40,000	90,640		\$20K of on site training and exercises unable to go ahead. Free up in muni rather than opening position of net unspent LGIS Risk-related projects. Another \$20K to offset the costs in relief staff.	-20,000	
				137,640	34,102	55,348	192,988	0		0	75,348
CS2 - Manager Financial Services - A Santiago											

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Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0022200		34	Audit Fees Op Exp - Other Governance	75,000	(14,375)	-24,000	51,000		\$65K estimated audit fees in 19/20 less \$14K over accrual of prior year audit fees.	-24,000	
0030145		34	Debt Collection Recovery	67,170	14,634	-47,170	20,000		Savings from not proceeding to legal debt recovery of rates.		-47,170
0030146		23	Interest - Rates Instalments - Op Inc - Rates	(150,000)	(141,504)	9,000	(141,000)		To reduce the penalty interest up to the extent of penalty interest of outstanding rates up to 26 March 2020.		9,000
0030149		341	Legal & Rates Consulting Exp - Op Exp - Rates	10,000	0	-10,000	0		Savings from lack of potential rates-related matters requiring legal opinion.		-10,000
0030201		23	Rates Non Payment Int - Op Inc - Rates	(160,000)	(125,388)	35,000	(125,000)		To reduce the penalty interest up to the extent of penalty interest of outstanding rates up to 26 March 2020.		35,000
0030251		58	Rates Reduced/Written Off - Op Exp - Rates	5,000	241	-2,500	2,500		To cover potential mining leases that may have been surrendered that can only be confirmed in May.		-2,500
0032220		34	Valuation Expenses - Op Exp - Rates	10,500	2,541	-4,500	6,000		Savings from likely discontinuance of Interim valuations. Leaving enough budget to cover unbilled Landgate services at EOM March plus valuation of mining tenements.		-4,500
0032230		34	Rates Review Land Use Pickup - Op Exp - Rates	2,000	0	-2,000	0		Savings from lack of potential land review due to Covid-19.		-2,000
0032250		34	General Expenditure - Op Exp - Rates	30,000	15,150	-10,000	20,000		To reduce the budget enough to cover the Rates Brochure, IT Vision Year-end closing, eRates hosting for last quarter of the year.	-10,000	
0032480		02	Rates Enquiry Fees - Op Inc - Rates	(26,150)	(24,035)	3,150	(25,000)		With the remaining three months and the C19 situation, the income expected from rates inquiries from property settlements is not likely to reach the annual budget.		3,150
0032481		02	Rates Other Fees for Service (ex GST)- Op Inc - Rates	(8,000)	(4,888)	3,000	(5,000)		With the remaining three months and the C19 situation, the income expected from rates inquiries from property settlements is not likely to reach the annual budget.		3,000
0032490		14	Legal Expense Recovery No GST - Op Inc - Rates	(67,170)	(15,114)	52,170	(15,000)		Recoupment of legal costs no longer likely from not proceeding to legal debt recovery of rates.		52,170
0142193		34	Relief Staff - Op Exp - Finance - Corp. Gov. & Support	40,932	1,225	-23,000	17,932		To adjust the budget based on actual costs incurred for relief staff. Currently no on-going relief staff arrangements in place.	-23,000	
				(172,718)	(291,513)	(20,850)	(193,568)	0		0	36,150
<b>CS4 - Manager Governance - D Kennedy</b>											
0022110		34	Refreshments & Receptions - Op Exp - Other Governance	20,000	7,877	-10,000	10,000		Catering, receptions & events unlikely before 30 June so budget reduced.		-10,000
0024010		34	Conferences Travel & Accom Op Exp - Members	62,000	29,012	-10,000	52,000		Minimal travel expected for the remainder of 19/20. Cost of recently completed Mandatory training by WALGA due and Cr Mitchell & Taylor will need some online module access.		-10,000
0024040		34	Election Expenses Op Exp - Members	38,500	30,450	-6,000	32,500		This is payment for staff who worked on Election day. No further expenses expected. Saving with no Dampier election.	-6,000	
0107028	107039	39	Cemetery Operating & Admin - Op Exp - Other Comm Amen	14,753	1,455	1,774	16,527		Estimated amount needed to EOFY. Increase budget required based on actual insurance expense allocated.		
0142070		34	Printing & Stationery - Op Exp - General Admin O'Heads	17,000	10,961	-2,000	15,000		Adjust budget based on YTD spend		
0142090		34	Postage & Freight - Op Exp - General Administration O'Heads	25,000	16,733	-3,000	22,000		Adjust budget based on YTD spend		
0142160		79	Other Office Expenses - Op Exp - General Administration O'Heads	7,000	4,120	-1,000	6,000		Adjust budget based on YTD spend and less people working in Admin building		
0142233		34	Consultants Administration Dept - Op Exp - Corp Gov Support	7,600	3,965	-2,000	5,600		Adjust budget based on YTD spend		
				191,853	104,573	(32,226)	159,627	0		0	(20,000)
<b>CS6 - Manager Information Technology - C Coulson</b>											
0146104		34	Equip Maint & Supplies - IT Exp - OP Exp	47,000	37,755	0	47,000		MFS - Not included, once the COVID-19 related costs are journalled out there would be enough funds		
0146105		61	Salary - Op Exp - IT	359,980	243,154	21,769	381,749		Adjustment required for 3 months Level 5 Business systems project officer \$87,076		
0146108		76	Superannuation Employee Expense - IT	34,554	28,734	2,068	36,622		Adjustment required for required for 3 months Level 5 Business Systems project officer \$8272		
0146111		34	IT Contract Consultants - Exp	200,000	18,260	-15,000	185,000		Adjusting the budget to have enough funds to cover expenditure to date plus Online services(\$45k), GIS Hours(\$85K), GIS SQL Migration (\$6K) and CCTV (\$25k)		



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0146120		34	Equip & H'Ware > \$5000 Cap Exp - IT	195,500	11,158	-52,500	143,000		Budget previously allocated to Asset Management Software Project no longer likely to be spent.	-52,500	
141995			Transfer to Equip & Insurance Reserve IT Operations Cap Exp	91,589	2,045	82,000	173,589		\$82K previously budgeted for Infringements/inspect costs (PRJ DCS20190203) was dependant on DCS20190212 Records Implementation which was removed at the FACR Q2. To be returned to reserve.		
0146122		34	Software >\$5000 Cap Exp - IT	266,000	61,494	-82,000	184,000	(82,000)	\$82K previously budgeted for Infringements/inspect costs (PRJ DCS20190203) was dependant on DCS20190212 Records Implementation which was removed at the FACR Q2. To be returned to reserve.		
				1,194,623	402,600	(43,663)	1,150,960	(82,000)		0	(52,500)
OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE						-41,391	CORPORATE SERVICES - ORG. SAVINGS/EXPENSE			-40,152	16,150
RESERVE MOVEMENT - CORPORATE SERVICES						-82,000					
CORPORATE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)						-1,239					
INFRASTRUCTURE SERVICES											
ES1 - Director Infrastructure - A Graffen											
0101510		34	Vehicle & Mob Plant Renewal(Replacement)-Cap Exp-Sanit Gen Refuse	515,820	265,820	0	515,820		\$250K budget for the Glass Crusher which is partially offset by a \$130K grant received in 18/19 and sitting in Sanitation Reserve.		
101525			Transfer From Refuse Site Reserve - Sanitation Gen Refuse	(338,328)	0	0	(338,328)		\$250K budget for the Glass Crusher which is partially offset by a \$130K grant received in 18/19 and sitting in Sanitation Reserve.		
0106185		34	Vehicle & Mobile Plant New - Cap Exp - Dev Services	60,000	50,872	-9,128	50,872		Savings at the completion of the purchase		
0106194		07	Proceeds From Sale Of Assets - Development Services	(33,000)	(26,882)	6,118	(26,882)		Reduced proceeds at the completion of the purchase		
0112397		34	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp-Swim Area & Beaches	25,000	0	-9,250	15,750		Surf Life Saving Club's trailer. Renew Chassis \$8,750 and Renewal of office fit out \$7000		
0112500		07	Proceeds From Sale of Assets Swimm Areas & Bchs	(5,000)	0	5,000	0		Item to be repaired and not to be sold.		
0143055		34	Relieving Staff Exp - Works - Gen Admin	43,200	0	-40,000	3,200		Relief staff not required due to limited turnover	-40,000	
0143600		07	Proceeds from Sale of Assets - Cap Inc - Engineering Office	(16,000)	(20,064)	-4,064	(20,064)		Increased income from trade-in (P11214)		
0148004		34	Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	45,000	41,051	-3,949	41,051		Savings through procurement (P11214)		
				296,692	310,797	(55,273)	241,419	0		0	(40,000)
ES3 - Manager Works - J Welshman											
0000800		34	Oils & Lubricants - Op Exp - Depot Operations	22,400	12,936	-5,000	17,400		Adjust budget for known remaining requirement for the rest of the year.		
0123000	102204	42	2017-2018 WANDRRA Events - Works Maint	0	0	3,840	3,840		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	69	2017-2018 WANDRRA Events - Works Maint	0	0	129,630	129,630		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	62	2017-2018 WANDRRA Events - Works Maint	0	0	66,477	66,477		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0123000	102204	33	2017-2018 WANDRRA Events - Works Maint	0	0	10,560	10,560		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	33	Broome North Footpath New Const - Capex	10,560	0	-10,560	0		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	62	Broome North Footpath New Const - Capex	66,477	0	-66,477	(0)		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	42	Broome North Footpath New Const - Capex	3,840	0	-3,840	0		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125140	125277	69	Broome North Footpath New Const - Capex	129,630	0	-129,630	(0)		Plant and labour transferred from 125277 Broome North Footpaths to the correct Demco WANDRRA Account		
0125300	VARPATH	34	Various Footpath Renewal - Renewal Construction - Cap Exp	83,240	50,101	-10,000	73,240		Works programme changed due to Town Beach Stage 2.		
0142951		07	Proceeds from Sale of Assets - Cap Inc - General Administration	(41,000)	(35,700)	5,300	(35,700)		Confirmed amount of proceeds at the completion of the disposal.		

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0143610		34	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	631,000	172,493	25,000	656,000		To reverse the November budget amendment of \$25,000. Adjust the budget to reflect the confirmed cost of the remaining plant items to be purchased. P1114 EWP and trailer outstanding, P7013 skidsteer in tender process, P16713 ordered, P2614 ordered, P2416 specification finalised.		
0145102		34	Plant Tyres & Tubes - Op Exp - Plant Operation	70,000	44,534	-10,000	60,000		Savings from tyres upon completion of the Tender which is to be released shortly.		
0145105		34	Plant Fuel & Oil - Op Exp - Plant Operation	373,957	239,578	-40,000	333,957		Savings from fuel consumption.		
0148271		34	Workshop Consumables Exp - Depot	11,500	9,901	3,000	14,500		Additional funds required as more stock was used due to additional mechanic		
0148605		18	Reimb & Sundry Income Rec'd - Op Inc - Depot Operations	0	(6,774)	-6,774	(6,774)		Proceeds from sale of non-plant items not previously budgeted.		
				1,656,157	776,360	(38,474)	1,323,130	0		0	0
ES5 - Works Coordinator - D Greaves											
0122000	121027	34	Sector 4 Sunset Park - Works Maint	33,341	4,791	-10,000	23,341		Reduce budget due to increased focus on Sector 1, 3 and 7		
0125140	125222	34	Hunter Street - Footpath Construction	136,100	93,593	-40,357	95,743	(40,357)	Savings from actual alignment of the footpath in Hunter Street to be transferred to reserves.		
						40,357			Savings from actual alignment of the footpath in Hunter Street to be transferred to reserves.		
0125300	JDFOOT		Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp	0	8,230	8,725	8,725		RO: ES3 - Manager Works - J Welshman Funds transferred from VARPAT to fund survey and design of footpaths.		
0125300	125291	34	Footpath Old Broome Road - One Mile Access/Sandpiper/Short St	300,000	0	-8,725	291,275		Transfer to JDFOOT to fund PO issued for survey and design of Footpath.		
0141271	141331	34	Morrell Park Road Maintenance Op Exp - Private Works	10,891	0	-10,891	0	-10,891	Return to reserve for resale at Year10		
121951			Transfer to Restricted Cash Reserve - Road Construction - Cap Exp	0	0	10,891	10,891		Morell Park Road Maintenance to be returned to restricted cash reserve		
0148281	148281	34	Works Staff Training - Op Exp	12,000	3,098	-9,000	3,000		Budget picked up through organisational training.		
				492,332	109,712	(19,000)	432,975	(51,248)		0	0
ES6 - Senior Project Engineer - Luke McKenzie											
1181402		34	Town Beach Redevelopment - Fishing Platform & Amenities - Other Infra New - Cap Exp	319,174	168,956	-150,218	168,956		Ablution block project fully grant funded but savings can be transferred to jetty project which sits in account 1181409.		
1181409		34	Town Beach Development - Jetty Project - Other Infra New - Cap Exp	6,968,592	0	150,218	7,118,810		DOT have advised that excess grant funds from abluion block project can be transferred to the jetty. Jetty project is awaiting final funding. Carpark works could commence ahead of the jetty.		
				7,287,766	168,956	0	7,287,766	0		0	0
ES8 - Waste Coordinator - T Parkinson											
0101020		34	Kerbside Refuse Collection - Op Exp - Sanitation Gen Refuse	442,147	230,269	-60,000	382,147		Operational savings demo reduced volume of commercial pick-ups		
0101022		34	Kerbside Recycling Collection -Op Exp - San Gen Refuse	902,210	475,104	-90,000	812,210		Operational savings demo reduced volume of commercial pick-ups		
0101030	101033	34	Waste Facility Operations -Op Exp - San Gen Ref	770,000	216,620	-170,000	600,000		Operational savings through use of Posi Shell rather than pindan, additional staff training resulting in efficiencies.		
0101038	101039	34	Training Expenses - OpExps - Sanitation Gen Refuse	12,000	18,666	7,000	19,000		Additional landfill operational training and mediation training undertaken this year to gain on site efficiencies.		
0101040	101042	34	Sanitation General Project Consultancy - Op Exp - Sanitation Gen Refuse	30,000	0	9,000	39,000		Additional budget for the Waste Strategy based on RFQ amounts.		
0101050		34	Contaminated Site Remediation	0	(18,000)	18,000	18,000		To recognise the remediation costs of Wattle Drive contamination.		
0101523		02	Private Works- Op Inc - Saniation Gen Refuse	0	(5,966)	-5,966	(5,966)		Extended hours at Broome WMF for Asbestos delivery from Broome Primary- Labour		
0102010	102011	34	General Litter Control - CCC Maint	12,000	1,987	-8,000	4,000		Savings - surplus to expected spending by EOFY.		
0102010	102013	34	Urban Rubbish Bins Servicing - CCC Maint	24,000	963	-14,000	10,000		Savings - surplus to expected spending by EOFY.		
0102060	102060	34	Orange Bag Litter Programme - CCC Maint	8,450	1,994	-4,000	4,450		No orange bag collectors		
0145103		34	Plant Parts & Repairs - Op Exp - Plant Operation	294,553	289,292	100,000	394,553		Large overspend due to Bomag compactor and major machine failures.		
101525			Transfer From Refuse Site Reserve - Sanitation Gen Refuse	(338,328)	0	217,966	(120,362)				
				1,862,479	921,637	0	2,157,032	0		0	0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
ES9 - Manager Engineering - P Collins											
0121101	121552	34	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	760,243	751,356	-8,887	751,356		Savings confirmed upon completion of RFT 19/06 Supply and application of Bituminous sealing works.		
0121761		10	Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const	(48,000)	(4,800)	30,000	(18,000)		Aboriginal Access Road component of FAGS confirmed at \$18K (budgeted at \$1500/month).	30,000	
0121779		10	Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const	0	(199,108)	-199,108	(199,108)		RPG Grant previously budgeted as a carryover but adjusted down at the adoption of actuals as thought there was no further funds to be received.	-199,108	
				712,243	547,448	(177,995)	534,248	0		0	(169,108)
PK3 - Parks Coordinator - C Harkinson											
0105054	105054	34	Coastal Management Protect Environment- P&G Maint	21,200	25,204	4,000	25,200		\$25k to fix the Surf club stairs.		
0113000	113080	34	Six Season Park - P&G Maint	7,900	590	-3,000	4,900		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113028	34	Cygnat Park- P&G Maint	13,580	7,714	-2,000	11,580		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113039	34	Streeters Jetty Park - P&G Maint	5,250	0	-5,250	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-5,250
0113000	113040	34	Cable Beach - P&G Maint	18,640	10,863	-2,000	16,640		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113045	34	Gibson Park - P&G Maint	5,180	1,283	-2,000	3,180		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113046	34	Nursery - Operating Exp	22,890	8,519	-6,000	16,890		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-6,000
0113000	113621	34	Oku Park - P&G Maint	3,380	1,071	-2,000	1,380		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113032	34	Male Oval - P&G Maint	15,870	7,555	-2,000	13,870		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113070	34	Sunset Park - P&G Maint	11,630	5,635	-3,000	8,630		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113077	34	Januburu Park - P&G Maint	12,180	4,671	-3,000	9,180		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113000	113543	34	Town Beach Water Park - P&G Maint	72,955	6,226	-55,000	17,955		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-55,000
0113000	113037	34	Bedford Park - P&G Maint	7,705	1,319	-2,000	5,705		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113542	34	Pioneer Cemetery - P&G Maint	2,680	0	-2,680	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,680
0113000	113602	34	Nakamura Park - P&G Maint	3,530	304	-2,000	1,530		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	PR26N	34	Hayama Park - P&G Maint	3,080	232	-2,000	1,080		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113043	34	Town Beach - P&G Maint	40,650	16,556	-10,000	30,650		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-10,000
0113000	113044	34	Civic Centre - P&G Maint	5,770	2,406	-2,000	3,770		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000
0113000	113051	34	Weed Eradication Program - P&G Maint	5,000	205	-4,000	1,000		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-4,000
0113000	113576	34	Sibosado Park - P&G Maint	5,830	1,010	-3,000	2,830		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113380		34	Consultants & Concept Plan Exps - Op Exp - Parks & Ovals	2,500	0	-2,500	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,500
0113550	113570	34	Dakas Street Reserve New Infra Const Cap Exp-P&O	55,000	29,795	-25,394	29,606		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-25,394
0113551	113628	34	Sibosado Park Renewal Infra - Cap Exp - Pks & Ovals	3,000	0	-3,000	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-3,000
0113551	113674	34	Cable Beach Reserve Renewal Works - Cap Exp	4,200	2,175	-2,000	2,200		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-2,000



SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0113551	113677	34	Town Beach Renewal Works - Infra Cap Exp	9,700	0	-9,700	0		Fund no longer likely to be spent given the remaining works to be completed by the end of the year.		-9,700
0113551	113762	34	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	0	4,245	4,245	4,245		Late invoice received for benches.		
0113551	113793	34	Sugar Gilder Park Renewal Infra - Cap Exp - Parks & Ovals	51,000	51,000	5,000	56,000		To cover the road base materials for tank pad.		
0113552	113607	34	Town Beach Reserve Upgrade - Cap Exp - P&G	93,116	85,001	-8,000	85,116		Final amount needed to complete works.		
				503,416	273,579	(150,279)	353,137	0		0	(155,524)
PM2 - Asset and Building Coordinator - S Clark											
0055130	34		Land & Building Maint - Op Exp - SES/ Fire & Emergency Services	2,000	(5,922)	0	2,000		Insurance reimbursement from 18/19		
0103101	103102	34	Town Beach Sewerage - Reactive Maint - Op Exp	2,000	0	-2,000	0		Budget no longer required.		-2,000
0107010	107013	34	Cable Beach Ablutions - Reactive Maint - Op Exp	6,230	2,384	-2,000	4,230		Not required, repairs tracking below estimate		-2,000
0107010	107011	34	Male Oval Ablutions - Reactive Maint - Op Exp	4,900	325	-3,000	1,900		Not required, repairs tracking below estimate		-3,000
0107028	107033	34	Cemetery Operating Expense - Op Exp	14,000	(3,523)	-3,000	11,000		Estimated amount needed to EOFY		-3,000
0107071	107071	34	Male Oval Ablutions - Operating Expense - Op Exp	41,498	27,868	-10,000	31,498		Budget no longer required.		-10,000
0107680	107684	34	Gantheume Toilet Block Upgrade - Cap Exp - Other Community Amenities	4,200	0	-4,200	0		Not required - building to be replaced next FY		-4,200
0112051	112062	34	Town Beach Cafe - Planned Maint & Minor Works - Op Exp	8,850	1,838	-5,000	3,850		Not required, repairs tracking below estimate		-5,000
0114201	114202	34	Broome Speedway Club - Reactive Maint - Op Exp - Community Facilities Leased	1,000	0	-1,000	0		Budget no longer required.		-1,000
0114301	114302	34	Broome Turf Club Building Maintenance Expenses - Op Exp - Unclassified General	1,000	0	-1,000	0		Budget no longer required.		-1,000
0115461	34		Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries	10,000	0	4,417	14,417		LED lighting upgrade undertaken		4,417
0116090	116092	34	Broome Museum - Reactive Maint - Op Exp	5,250	724	-4,526	724		Budget transferred to 116093 to be utilised for fencing and footpath		-4,526
0116090	116093	34	Broome Museum Planned Maint & Minor Works - Op Exp	9,350	2,561	-6,789	2,561		Budget transferred to 116093 to be utilised for fencing and footpath		-6,789
0116201	34		Museum Building Renewal- Cap Exp - Other Cult	4,000	0	11,315	15,315		Budget to be utilised fencing and footpath		11,315
0117000	117052	34	BRAC - Operating Expense, Security & Insurance - Op Exp	136,620	101,994	-15,000	121,620		Reduced cleaning costs due to closure		-15,000
0132000	132072	34	Office Bagot St (Magabala Books) - Reactive Maint - Op Exp	1,000	0	-1,000	0		Savings		-1,000
0132050	132052	34	Broome Visitor Centre - Reactive Maint - Op Exp	12,000	673	-7,000	5,000		Reactive repairs not required.		-7,000
0142000	142000	34	Haas St Office - Operating Expense - Op Exp	85,000	86,605	10,000	95,000		Underbudgeting of 19/20, additional expenses due to COVID-19		10,000
0142000	142056	34	Haas St Office - Reactive Maint - Op Exp	25,100	13,368	-3,000	22,100		Repairs running below budget		
0142050	142057	34	Barker St Offices - Planned Maint & Minor Works - Op Exp	7,300	905	-3,000	4,300		Savings		
0146020	141022	34	Mulberry Tree Child Care - Planned Maint & Minor Works - Op Exp	8,500	100	-7,000	1,500		Savings		-7,000
0146020	141020	34	Mulberry Tree Child Care - Reactive Maint - Op Exp	4,500	0	-4,500	0		Savings		-4,500
0147270	147274	34	KRO2 - Reactive Maint - Op Exp	13,150	3,359	-7,000	6,150		Reduced level of maintenance required		
0147280	147282	34	BEC - Reactive Maint - Op Exp	1,000	0	-800	200		Savings		
0147372	34		Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support	10,000	0	-10,000	0	-10,000	Replacement A/C not required, transferred to reserve		
141790			Transfer to Building Reserve - Cap Exp - General Administration O'Heads	341,004	10,432	10,000	351,004		Replacement A/C not required, transferred to reserve		
0148100	148105	34	Depot - Reactive Maint - Op Exp	8,500	13,575	6,000	14,500		Ongoing depot clean up, new door on spray shed identified as OHS issue, recycling collection.		
0149420	149421	34	BOSCCA - Reactive Maint - Op Exp	2,500	0	-2,000	500		Savings		-2,000
				770,452	257,266	(61,083)	709,369	(10,000)		0	(53,283)
PM3 - Property and Leasing Senior Officer - A Rowett											
0112483	028		Town Beach Cafe - Rent & Recoup Income - Op Inc	(52,000)	(43,084)	13,090	(38,910)		50% reduction Potential reduction in rent due to non-trading		13,090
0113412	028		Cable Beach Club - Rent & Recoup Income - Op Inc	(18,000)	(18,175)	4,544	(13,456)		Adjusted budget upon processing of outstanding journals that will reduce income.		4,544

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 3 2019-20											
Account	Job	IE Code	Description	2019/20 Current Budget	2019/20 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
0114401		028	Turf Club - Rent & Recoup Income - Op Inc	(2,000)	(1,000)	500	(1,500)		Adjusted budget upon processing of outstanding journals that will reduce income.		500
0132050	132051	34	Broome Visitor Centre - Operating Expense - Op Exp	56,900	37,522	-10,000	46,900		Reactive repairs not required.		-10,000
0132069		58	Broome Visitor Centre - BVC Subsidised Rental (In-Kind) - Op Exp - Tourism & Area Promot	158,178	0	-39,544	118,634		Reduced amount due to closure of BVC		-39,544
0132414		028	Broome Visitor Centre - Rent & Recoup Income - Op Inc	(158,178)	0	39,544	(118,634)		Reduced amount due to closure of BVC		39,544
0132410		14	Roebuck Bay CP - Rent & Recoup Income - Op Inc	(10,000)	0	10,000	0		Recoupment not expected as not insured by Shire and no utilities with Shire.		
0132410		028	Roebuck Bay CP - Rent & Recoup Income - Op Inc	(500,000)	(250,000)	75,000	(425,000)		Reduce income by \$75K for the potential waiver. May change if a deferral is instead given.		75,000
0132415		028	Broome Visitor Centre Courthouse - Rent & Recoup Income - Op Inc	(36,881)	(29,075)	4,488	(32,393)		Reduction in income of the Courthouse due to non-trading.		4,488
0134212		028	Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc	(48,000)	(40,000)	12,000	(36,000)		Reduced income due to reduced trading		12,000
0142446		028	Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	0	(8,377)	-102,000	(102,000)		To allocate the budget to the correct IE code 28.		
0142446		14	Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	(102,000)	(11,669)	102,000	0		To allocate the budget to the correct IE code 28.		
0144027		341	Property Dept Legal Expenses - Op Exp - Property Dept (see legal recovery opinc 142995)	25,000	20,323	12,000	37,000		Increased cost (potentially recoupable) plus legal cost of BGC lease + SSL		
0146408		028	Zanders - Rent & Recoup Income - Op Inc	(38,301)	(30,932)	9,291	(29,010)		50% reduction Potential reduction in rent due to non-trading		9,291
0146408		14	Zanders - Rent & Recoup Income - Op Inc	0	(7,007)	-7,000	(7,000)		Recoupment when the building was included in the Shire insurance policy. Budget allocated for 20/21		
0147103		34	Survey & Misc Expenses Leased Properties - Op Exp - Unclassified Gen	30,000	9,700	-5,000	25,000		Move budget to 341		
0147181		028	Office Bagot St (Magabala Books) - Rent & Recoup Income - Op Inc	(50,000)	(41,667)	12,500	(37,500)		Potential reduction in rent due to non-trading		12,500
0147472		028	BEC - Rent & Recoup Income - Op Inc	(18,796)	(16,032)	4,976	(13,820)		Potential reduction in rent due to non-trading		4,976
0147491		028	Old Broome Lock Up - Rent & Recoup Income - Op Inc	(12,760)	(8,892)	3,190	(9,570)		No tenant post April		3,190
0147492		028	Broome Last Resort Carpark (Reserve 34305) - Rent & Recoup Income - Op Inc	(17,750)	0	2,449	(15,301)		Ignoring emails about executing lease. Tenant likely to be impacted by COVID-19		2,449
0147496		028	Mulberry Tree Child Care - Rent & Recoup Income - Op Inc	(72,993)	(58,833)	17,875	(55,118)		Potential reduction in rent due to non-trading		17,875
016070		028	Community Storage Facility Income - Op Inc	(10,235)	(10,799)	4,335	(5,900)				4,335
0149410		028	BOSCCA - Rent & Recoup Income - Op Inc	(25,375)	(21,312)	6,394	(18,981)		Potential reduction in rent due to non-trading		6,394
				(892,956)	(518,510)	170,632	(732,559)	0		0	160,632
OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE						-331,472	INFRASTRUCTURE - ORG. SAVINGS/EXPENSE			-208,108	-48,175
RESERVE MOVEMENT - INFRASTRUCTURE										-61,248	
INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)										-122,364	
						-801,393				-554,180	-123,790

**6. MATTERS BEHIND CLOSED DOORS**

Nil.

**7. MEETING CLOSURE**

There being no further business the Chair declared the meeting closed at 11:56AM.

These minutes were confirmed at a meeting held .....,  
and signed below by the Presiding Person, at the meeting in which these minutes were confirmed.

Signed: .....

<b>14. MATTERS BEHIND CLOSED DOORS</b>
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