



## **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**

**FOR THE**

**AUDIT AND RISK COMMITTEE MEETING**

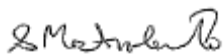
**10 FEBRUARY 2021**

# NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of Council will be held on Wednesday, 10 February 2021 in the Council Chambers, Corner Weld and Haas Streets, Broome, commencing at 2:00 PM.

Regards,



S MASTROLEMBO  
**Chief Executive Officer**

10/02/2021

## 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.

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**SHIRE OF BROOME**  
**AUDIT AND RISK COMMITTEE MEETING**  
**WEDNESDAY 10 FEBRUARY 2021**  
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**1. OFFICIAL OPENING****2. ATTENDANCE AND APOLOGIES****3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY****4. CONFIRMATION OF MINUTES****RECOMMENDATION:**

That the Minutes of the Audit and Risk Committee held on 2 December 2020, as published and circulated, be confirmed as a true and accurate record of that meeting.

## 5. REPORT OF OFFICERS

### 5.1 2ND QUARTER FINANCE AND COSTING REVIEW 2020-21

<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 2nd Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 31 December 2020, including forecast estimates and budget recommendations to 30 June 2021.

#### BACKGROUND

##### Previous Considerations

OMC 25 June 2020	Item 9.3.2
OMC 19 November 2020	Item 10.1

##### Quarter 2 Finance and Costing Review

The Shire of Broome has carried out its 2nd Quarter Finance and Costing Review (FACR) for the 2020-21 financial year. This review of the 2020-21 Annual Budget is based on actuals and commitments for the first three months of the year from 1 July 2020 to 31 December 2021, and forecasts for the remainder of the financial year.

This process aims to highlight over and under expenditure of funds and over and under achievement of income targets for the benefit of Executive and Responsible Officers to ensure good 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. Additionally, a summary provides the financial impact of all proposed budget amendments to the Shire of Broome's adopted end-of-year forecast, to assist Council to make an informed decision.

It should be noted that the 2020-21 annual budget was adopted at the Ordinary Meeting of Council on 25 June 2020 as a balanced budget.

#### COMMENT

The Quarter 2 FACR commenced on 27 January 2021. The results from this process indicate a deficit forecast financial position to 30 June 2021 of **\$311,093** should Council approve the proposed budget amendments.

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 financial year's normal annual financial processes.

At the start of the Q2 FACR, a net deficit of \$350,598 was forecasted which arose from past budget amendments adopted by Council, including Q1 FACR. The Q2 FACR identified net savings of \$39,505, resulting in a cumulative net deficit forecast of \$311,093.

There were a total of 146 budget amendments proposed at Q2 FACR which made up the \$69,985 net surplus for the quarter. There is no single transaction to which this net surplus is attributed. However, the most significant amendments among these are as follows:

- \$529K net deficit from reduced interest income on municipal funds deposit
- \$584K of net savings from the Broome Golf Club Redevelopment
- \$296K of income and expenditure for additional LRCI funding available to be utilised for the Town Beach Carpark Construction
- \$219K of additional Blackspot funding for Gu Winckel project with a corresponding increase in expenditure of \$136K
- \$160K grants received from the 'In The House' grants to be utilised for Civic Centre shows
- \$100K savings from Frederick Drainage (KBR Report) Project from undertaking the work internally.

The proposed budget amendments also included income and expenses of equal amount totalling \$2,322,544 to recognise the transfer of Broome Motocross Complex by the Development WA to the Shire.

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

A summary of the results is as follows:

<b>SHIRE OF BROOME SUMMARY REPORT</b>				
<b>BUDGET IMPACT</b>				
	<b>2020/21 Adopted Budget (Income) / Expense</b>	<b>YTD Adopted Budget Amendments (Income) / Expense</b>	<b>FACR Q2 Overall (Income) / Expense</b>	<b>YTD Impact</b>
<b>Executive - Total</b>	0	(12,920)	42,750	29,830
<b>Corporate Services - Total</b>	0	0	366,521	366,521
<b>Development and Community- Total</b>	0	332	103,999	104,331
<b>Infrastructure Services - Total</b>	0	55,708	(552,774)	(497,066)
<b>Impact of Council approved budget amendments</b>	0	307,478	0	307,478
	<b>0,000*</b>	<b>350,598</b>	<b>(39,505)</b>	<b>311,093</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.

It should be noted that according to the materiality threshold set at the budget adoption, should a deficit achieve 1% of Shire's operating revenue (\$394,804) the Shire must formulate an action plan to remedy the over expenditure.

## FINANCIAL IMPLICATIONS

The **net result** of the Quarter 2 FACR estimates is a budget deficit position of **\$311,093** to 30 June 2021.

## RISK

The Finance and Costing Review (FACR) seeks to provide a best estimate of the end-of-year position for the Shire of Broome at 30 June 2021. 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.

In order to mitigate this risk, the CEO enacted the FACRs to run quarterly and Executive examine each job and account to ensure compliance. In addition, the monthly report provides variance reporting highlighting any discrepancies against 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 in order to offset the additional expenditure associated with running the Shire's operations.

## STRATEGIC IMPLICATIONS

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

Responsible resource allocation  
Improved systems, processes and compliance

## VOTING REQUIREMENTS

*Absolute Majority*

### REPORT RECOMMENDATION:

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

- 1. Receives the Quarter 2 Finance and Costing Review Report for the period ended 31 December 2020;*
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2021 as attached; and*
- 3. Notes a forecast end-of-year position to 30 June 2021 of **\$311,093** deficit position.*

## Attachments

1. 2020-2021 Quarter 2 Finance and Costing Review



SHIRE OF BROOME SUMMARY REPORT				
BUDGET IMPACT				
	2020/21 Adopted Budget (Income) / Expense	YTD Adopted Budget Amendments (Income) / Expense	FACR Q2 Overall (Income) / Expense	YTD Impact
Executive - Total	0	(12,920)	42,750	29,830
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Development and Community Services - Total	0	332	103,999	104,331
Infrastructure Services - Total	0	55,708	(552,774)	(497,066)
Impact of Council approved budget amendments	0	307,478	0	307,478
	<b>0,000*</b>	<b>350,598</b>	<b>(39,505)</b>	<b>311,093</b>

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

\*\*Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and contributions for assets, and profit on sale of assets (\$394,804), an action plan to remedy the situation will be prepared in accordance with Item 9.3.2 of June OMC on Materiality Threshold.

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

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>OFFICE OF THE CEO</b>				44,377							
<b>ADMIN1 - Chief Executive Officer - S Mastrolembo</b>											
23015		34	Executive Travel & Accom - Op Exp - Other Governance	25,000	1,115	-20,000	5,000		Minimal travel has occurred to date.		
23450		34	Consultants - Op Exp - Other Governance	170,000	85,757	58,000	228,000		\$30k additional costs required for the finalisation of the McMahon Estate Business Case, \$8k required for expenses related to community engagement on BBF Project (to be reimbursed from DOT) and \$20K for Sport and Recreation Master Plan		
22218		10	Grants - Op Inc - Other Governance	-	-	-8,000	8,000		DOT Reimbursement for expenses relating to Broome Boating Facility		
				195,000	86,872	30,000	225,000	0		0	0
<b>BC - Marketing &amp; Communications Coordinator - G McKnight</b>											
22290		34	Sister City Relations/Japanese Youth Ambassador - Op Exp - Other Governance	5,000	-	-5,000	-		Savings from lack of civic receptions and Taiji Trip		
82613		34	Advertising Promotion & Printing - Op Exp - Community Services	5,000	8,578	5,000	10,000		Authorised additional expenditure for COVID-19 Recovery Plan document printing	5,000	5,000
				10,000	8,578	0	10,000	0		5,000	5,000
<b>CS3 - Manager People and Culture - S Parker</b>											
101038	101039	34	Training Expenses - OpExps - Sanitation Gen Refuse	12,400	1,000	-11,400	1,000		To align the correct between training consultant versus staff training costs.		
101038	101039	77	Training Expenses - OpExps - Sanitation Gen Refuse	-	1,579	11,400	11,400		To align the correct between training consultant versus staff training costs.		
142046		79	Recruitment Expenses - Op Exp - General Admin O'Heads	95,000	29,011	-35,000	60,000		Realised savings after allowing for costs of Director role recruitment	-9,000	
142048		34	HRM Consultancy - Op Exp	44,000	39,972	47,750	91,750		Additional 16K required for Outside Agreement negotiation process, \$10K CEO Performance Review and \$21.75K Employee Scorecard.		
				151,400	71,561	12,750	164,150	0		(9,000)	0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21												
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19	
ES7 - Special Projects Coordinator - J Macmath												
108001		34	New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	888,662	510,024	110,000	998,662		Additional fees required for services related to the Regional resource Recovery Park project. a)\$15,000 ex GST to cover Community Engagement & Communications services that are higher than forecast in budgeting and FACR 1 estimates. This equates to total Communications and engagement budget of \$90,000 ex GST (\$50,000 ex GST original + \$25,000 ex GST FACR 1 + \$15,000 ex GST FACR 2). b)\$25,000 ex GST for Talis to provide on ground technical support services during engagement sessions c)\$5,000 ex GST for Talis to provide support in providing responses to engagement questions from Community. d)\$7,500 ex GST for Talis to provide 3D visualisations to be used in engagement communications materials. e)\$15,000 ex GST for Talis to provide additional RRRP document drafting as required for and following community engagement activities f)\$10,000 for Talis to assist with Council Report and Workshop preparation and presentation g)\$7,500 ex GST for Talis to Project Manage all additional services h)\$25,000 ex GST for Golder & Associates to undertake Peer Review Services prior to (\$20,000) and following (\$5,000) community engagement.			
101995		26	Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	888,662	-	-110,000	998,662	- 110,000	RRRP Reserve transfer to fund the additional requirement of RRRP above.			
				0	510,024	0	0	(110,000)	0	0	0	
OVERALL OFFICE OF THE CEO - DEPT. SAVINGS/EXPENSE						42,750	OFFICE OF THE CEO - ORG. SAVINGS/EXPENSE				-4,000	5,000
RESERVE MOVEMENT - OFFICE OF THE CEO						-110,000						
OFFICE OF THE CEO - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)						46,750						

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>DEVELOPMENT &amp; COMMUNITY</b>											
<b>BRAC1 - Manager Sport &amp; Recreation - C Zepnick</b>											
113751		11	Operating Grants & Contributions Rec'd - Recreation Services - Op Inc	-	1,658	-30,000	-	30,000	Every Club funding of \$30k for Club Development.	-30,000	
117010	117011	34	Aquatic Building & Pool General Maint Exp	20,000	18,241	5,000	25,000		UV wiper motor replacement		
117081	117082	34	General Building & Facility Maint - BRAC Dry - Op Exp	19,000	15,947	6,000	25,000		Ongoing reactive maintenance required at the recreation centre		
117218	117220	34	Medland Pavilion - Reactive Maint - Op Exp	950	3,405	3,000	3,950		Minor increase in ongoing reactive maintenance required at the Pavilion		
113027	113029	34	Skatepark New Infrs Const - Cap Exp - Other Rec & Sport	32,910	22,215	10,480	43,390		Additional cost of providing Skatepark shade as per December OMC.		
117272		02	Holiday Program Enrolment Fees Rec'd	-	35,000	-10,000	-	45,000	Additional income from busy January program		
				37,860	40,903	(15,520)	22,340	0		0	(30,000)
<b>BS1 - Manager Planning &amp; Building Services - L Fouché</b>											
53172		34	VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	617,643.13	11,143.88	-606,499	11,144		Estimated carryover not required after the completion of the project in 19/20.		
55286		34	SES Buildings New Const > \$5000 - Cap Exp - SES/ Fire & Emergency Services	224,000	208,987	-15,000	209,000		Muni component of the project completed at \$208K under the budget.		
53390		10	Capital Grant Funding For Plant/Equip/ Buildings - Cap Inc - Volunteer Bush Fire Brigade	675,243.20	-	675,243	-	0	Estimated carryover income not required after the completion of the project in 19/20.		
106030	106055	34	Planning General Project Consult - Op Exp Town Planning/Reg Dev	198,510.02	145,652.96	25,000	223,510		Engagement of Hames Sharley for Strategy and Scheme Review. \$25K variation required for council workshop, travel and scheme/area mapping	25,000	
106038		341	Legal Expenses - Development Services	-	1,379	5,000	5,000		<b>RO: Director Development and Community N Cain</b> Additional cost for Wallal Downs, RRRP & seawall advice	5,000	
106420		02	Rezoning Fees (Incl GST) - Op Inc - Town Planning/Regional Devel	-	2,500	-2,500	-	2,500	DevWA application		
116125	116126	34	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	22,490.10	-	-22,490	0		Budget for Visitor Information Signages transferred to reserves for use in 2021-22 to consolidate the signages as part of annual renewal works.		
125134		43	Transfer to Road Reserve (for Bus Shelters)	26,807	-	22,490	49,297	22,490.00	Budget for Visitor Information Signages transferred to reserves for use in 2021-22 to consolidate the signages as part of annual renewal works.		
133015		34	Consultants - Op Exp - Building Control	5,000.00	-	5,000	10,000		Potential to increase Certifier services following the resignation of the Coordinator Building Services.	5,000	
133410		4	Stat Fees & Lic - Building Permits	-	-	-20,000	-	20,000	Income tracking higher than anticipated due to increase in number and value of Building Permit applications submitted.	-20,000	
				419,207	364,662	66,244	485,451	22,490		0	15,000
<b>CMS2 - Manager Community &amp; Economic Development - M Davis</b>											
116085		34	Arts, Culture and Heritage Strategy - Op Exp - Other Culture	24,250	30,020	10,000	34,250		Finalisation of the Economic Development Strategy for \$7K and another \$3K for the production of a separate executive summary.	10,000	
				24,250	30,020	10,000	34,250	0		0	10,000

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>REQ36 - Youth &amp; Community Development Officer - C Lawton</b>											
23050		11	Grant Op - Youth Coordinating Committee Op Inc. - Other Governance	81,968	82,968	9,000	72,968		To reduce the budget in IE 11 that was already reflected in IE 19 for unspent grants from last year.		
23052		34	Volunteers Day Program Op Exp - Other Governance	7,000	-	-3,000	4,000		Only \$4000 required to deliver minor Shire event to coincide with National Volunteer Week - 17 - 23 May 2020.		
82617		34	Community Development Strategy - Op Exp - Community Services	5,000	298	3,716	8,716		To match the total amount available from unspent grants from last year (contract liability) of the Bounce back Grant for community picnics.		
116184	116198	34	Sundry Community Events	25,000	14,798	-8,500	16,500		Cost reduction due to change of venue of the Christmas Carols due to weather.		
				(44,968)	(67,872)	1,216	(43,752)	0		0	0
<b>CMS3 - Events and Economic Development Coordinator - J Hatch</b>											
82635		34	Community Safety Projects - Op Exp - (Income in 82675) - Community Services	-	2,037	3,200	3,200		Reflect costings for Community Safety Forum. Total - \$3,200 (Civic Centre Booking - \$1633, Misc - \$1,557)	3,200	
1367301		11	Grants & Contributions Received (Chinatown Revitalisation Stage 2) - Op Inc - Economic Services Special Projects	-	5,000	-5,000	5,000		Horizon Power grant for Christmas Trails event	-5,000	
				0	(2,963)	(1,800)	(1,800)	0		(1,800)	0
<b>CMS4 - Venue Supervisor - S Bowra</b>											
116470	116471	34	Broome Civic Centre Building General Maint Exps - Op Exp Bme Civic Centre	19,000	20,753	10,000	29,000		Unexpected high expense repairs included- Fire panel, air conditioning, alarm control system. Requesting budget increase for remaining 6 months to cover reactive and unexpected Maintenance.		
116540		14	Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	10,000	-	-10,000	20,000		Change in projected income estimate (favourable) due to Djuki Mala and other performances that generated more revenue		
116483		11	Broome Civic Centre Operational Grants & Contributions - Op Inc - Bme Civic Centre	-	160,000	-160,000	160,000		Successfully received 'In the House' funding (\$160,000). \$5k allocated to remaining financial year. Remainder of grant funding (\$160K) to be allocated across 2.5 years		
116483		19	Broome Civic Centre Operational Grants & Contributions - Op Inc - Bme Civic Centre	48,850	48,850	155,000	106,150		\$155K of the \$160K allocated to the next 2.5 years unspent grants in 20-21 would be revenue in 21-22.		
116495		34	Performance Production Expenses - Broome Civic - Op Exp	94,091	63,850	19,759	113,850		\$48,850 of Raise the Roof grants is still available in 20-21 but only \$34,091 of expenditure has been carried over in 20-21. Therefore increasing the expenditure budget by \$14,759. Another \$5,000 new grant income which is the anticipated 2020-21 expenditure portion of the \$160,000 In the House grant.		
				54,241	(124,248)	14,759	69,000	0		0	0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
HS1 - Manager Health & Ranger Services - S Martin											
53060		34	Impounding of Vehicles Expense - Op Exp - Other Law Order & Public Safety	12,500	25,111	17,500	30,000		Costs of removing loader (\$20k) and bus (\$1300) from Lucas St, plus increase in number of abandoned vehicles being removed from Shire controlled land		
74420		04	Health Licences - Op Inc - Preventive - Inspection/Admin	- 73,404	- 84,543	-11,400	- 84,804		Bulk of fee income realised in Q1 & Q2		
74490		04	Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	- 27,000	- 5,355	12,000	- 15,000		Reduced number of current traders due to COVID. 7yr average of \$20k income. Currently 17 traders mix 5 high risk (\$1570/yr), 10 medium risk (\$1030/yr) & 2 Low Risk	12,000	
75020		34	Mosquito Control & Pest Control - Op Exp - Preventive Service-Pest Control	10,000	9,227	4,000	14,000		Bulk of currently committed funds are for advertising that commenced late Q2 and will continue for 3 months. Majority of chemicals also reached expiry date and needed replacement - will last for 2 years before requiring replacement again		
				(77,904)	(55,559)	22,100	(55,804)	0	0	12,000	0
LS1 - Library Coordinator - S Eaton											
115279		34	Minor Assets Expensed - Op Exp Library	6,500	1,517	7,000	13,500		Installation of library gates		
				6,500	1,517	7,000	13,500	0	0	0	0
OVERALL DEVELOPMENT & COMMUNITY - DEPT. SAVINGS/EXPENSE						103,999	DEVELOPMENT & COMMUNITY - ORG. SAVINGS/EXPENSE			5,200	0
RESERVE MOVEMENT - DEVELOPMENT & COMMUNITY								22,490			
DEVELOPMENT & COMMUNITY - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								98,799			
CORPORATE SERVICES											
BA - Coordinator Financial Services - A Wamasooriya											
23530		20	Interest Rec EDL Sponsorship Reserve - Op Inc. - Other Governance	- 932	- 149	292	- 639		Updated to reflect decrease in budgeted interest		
23592		43	Transfer to EDL Sponsorship Reserve - Cap Exp - Other Governance	932	149	-292	640		Adjusting the reserve interest transfers		
23535		20	Interest Rec Community Sponsorship Reserve - Op Inc. - Other Governance	- 1,011	- 107	550	- 461		Updated to reflect decrease in budgeted interest		
23595		43	Transfer to Community Sponsorship Reserve - Cap Exp - Other Governance	1,011	107	-550	461		Adjusting the reserve interest transfers		
23536		20	Kimberley Zone - Interest on Reserve - Op Inc.	- 6,751	- 536	4,444	- 2,307		Updated to reflect decrease in budgeted interest		
23597		43	Kimberley Zone - Transfer to Kimberley Zone Reserve - Cap Exp -	6,751	536	-4,444	2,307		Adjusting the reserve interest transfers		
101515		43	Transfer to Refuse Reserve - Cap Exp - Sanitation Gen Refuse	50,670	3,583	-35,253	15,417		Adjusting the reserve interest transfers		
101425		20	Interest - Refuse Site Reserve - Op Inc - Sanitation Gen Refuse	- 50,670	- 3,583	35,253	- 15,417		Updated to reflect decrease in budgeted interest		
101426		20	Interest - Reg Res Rec Pk Reserve - Op Inc - Reg Res Recov Pk	- 218,967	- 15,554	152,047	- 66,920		Updated to reflect decrease in budgeted interest		
101895		43	Transfer to Regional Resource Recovery Park Reserve - Cap Exp - Reg Res Rec Pk	218,967	15,554	-152,047	66,920		Adjusting the reserve interest transfers		



SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
102983		20	Interest Rec Drainage Reserve -Op IncUrban S'water Drainage	- 17,157	- 1,361	11,302	- 5,855		Updated to reflect decrease in budgeted interest		
104281		43	Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage	164,853	1,361	-11,302	153,551		Adjusting the reserve interest transfers Transfers will be journalled in 30th June		
111989		43	Transfer to POS Reserve - Cap Exp - Parks & Ovals	1,032,294	2,871	-4,749	1,027,545		Adjusting the reserve interest transfers. Transfers will be journalled in 30th June		
112989		20	Interest Rec-REC-POS Reserve - Op Inc - Parks & Ovals	- 14,120	- 2,871	4,749	- 9,371		Updated to reflect decrease in budgeted interest		
117982		20	Interest Rec'd; All BRAC Reserves - BRAC General	- 902	- 64	626	- 276		Updated to reflect decrease in budgeted interest		
117983		43	Transfer to BRAC Reserve - Cap Exp - BRAC - General	902	64	-626	276		Adjusting the reserve interest transfers		
121390		43	Transfer to Carpark Reserve - Cap Exp - Carpark Const	56,023	326	-3,461	52,562		Adjusting the reserve interest transfers		
124988		20	Interest Rec'd - Car Park Reserve -Op IncCons Sts Rds Bridges Dep	- 4,862	- 326	3,461	- 1,401		Updated to reflect decrease in budgeted interest		
121950		43	Transfer to Road Reserve - Cap Exp - Cons Streets Roads Bridges Dep	445,978	2,009	-33,691	412,287		Adjusting the reserve interest transfers Transfers will be journalled in 30th June . Interest only in account		
121985		20	Interest Rec'd on Road Reserve - Op IncCons Sts Rds Bridges Dep	- 42,336	- 2,009	33,691	- 8,645		Updated to reflect decrease in budgeted interest		
125950		43	Transfer to Footpath Reserve	70,406	2,078	-19,516	50,890		Adjusting the reserve interest transfers Transfers will be journalled in 30th June		
125988		20	Interest Rec'd Footpath Reserve -Op IncCons Sts Rds Bridges Dep	- 30,127	- 2,078	19,516	- 10,611		Updated to reflect decrease in budgeted interest		
141790		43	Transfer to Building Reserve - Cap Exp - General Administration O'Heads	37,714	2,601	-26,523	11,191		Adjusting the reserve interest transfers		
142791		20	Interest Rec Building Reserve - Op Inc - General Administration O'Heads	- 37,713	- 2,601	26,523	- 11,190		Updated to reflect decrease in budgeted interest		
141995		43	Transfer to Equip & Insurance Reserve IT Operations Cap Exp	104,564	782	-5,123	99,441		Timing. Phasing not correct. Budget in end of year when transactions occur. Currently only interest earned on reserve		
142996		20	Interest Rec Equip & Ins Reserve - Op Inc - General Administration O'Heads	- 8,489	- 782	5,123	- 3,366		Updated to reflect decrease in budgeted interest		
141997		43	Transfer to Leave Reserve - Cap Exp - Corp Gov & Support	17,708	1,186	-12,608	5,100		Transfers will be journalled in 30th June		
142997		20	Interest Rec Leave Reserve - Op Inc - General Administration O'Heads	- 17,708	- 1,186	12,608	- 5,100		Updated to reflect decrease in budgeted interest		
142988		43	Transfer to Plant Reserve - Cap Exp - Engineering Office	29,287	2,078	-20,348	8,940		Adjusting the reserve interest transfers		
143988		20	Interest Rec Plant Reserve - Op Inc - Engineering Office	- 29,287	- 2,078	20,348	- 8,940		Updated to reflect decrease in budgeted interest		
1033399		20	Interest Rec - Public Art Reserve - Op Inc - Other Comm Amen	- 80	- 7	51	- 29		Updated to reflect decrease in budgeted interest		
1033499		43	Transfer to Public Art Reserve - Cap Exp - Other Community Amenities	80	7	-51	29		Adjusting the reserve interest transfers		
142212		20	Interest Rec on Muni Investment - Op Inc - General Administration O'Heads	- 583,172	- 36,118	529,778	- 53,394		Updated to reflect decrease in budgeted interest	529,778	
53202		44	Town Beach Development Loan 195 - Principle Exp - Other Recreation & Sport	33,896	42,904	52,259	86,155		Error in loan payment calculation	52,259	
142320		26	Transfer From Leave Reserve Corp Gov & Support	-	-	-82,000	82,000		To fund the leave and LSL payout of departing employees.	-82,000	

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
142193		34	Relief Staff - Op Exp - Finance - Corp. Gov. & Support	-	53,041.74	53,000	53,000		<b>CS2 - Manager Financial Services - A Santiago</b> Relief staff cost to backfill Creditors Officer and recruitment of Coordinator Financial Services.	53,000	
142004		61	Salary - Op Exp - Finance	868,871	469,975	-25,400	843,471		Finance savings as at the end of December 2020		
142005		76	Superannuation Employee Expense - Finance	125,139	63,495	-7,116	118,023		Finance savings as at the end of December 2020		
148060		34	Relief Staff Op Exp - Depot Ops	20,000	32,449	16,000	36,000		<b>ES3 - Manager Works - J Welshman</b> Cost of backfilling Team Leader Works - Construction	16,000	
143050			Wages & related Sick & Annual Leave Workers Exp - Works Ops	288,376	148,217	-16,000	272,376		<b>ES3 - Manager Works - J Welshman</b> Cost of backfilling Team Leader Works - Construction funded from salary savings		
53015		34	Relief Staff Exp - Op Exp - Ranger Operations	25,000	47,899	20,000	45,000		<b>HS1 - Manager Health &amp; Ranger Services - S Martin</b> Cost of temporary rangers to be funded from salary savings.	20,000	
				2,535,139	821,862	540,521	3,075,660	0		0	589,037
<b>CS2 - Manager Financial Services - A Santiago</b>											
30105		01	Rates Broome - Op Inc - Rates	- 23,163,321	- 23,270,154	-110,000	- 23,273,321		\$80K additional rates from Pastoral Leases and \$30K Rates from NBY Affordable Housing Units sold to Department of Communities. Proposing to only adjust for the NBY Properties.	-110,000	
30201		23	Rates Non Payment Int - Op Inc - Rates	- 12,000.00	- 50,393.25	-38,000	- 50,000		Budget amendment to reflect penalty interests raised to date.	-38,000	
				(23,175,321)	(23,320,547)	(148,000)	(23,323,321)	0		0	(148,000)
<b>CS4 - Manager Governance - D Kennedy</b>											
107370		02	Cemetery Fees Inc GST - Op Inc - Other Community Amenities	- 11,591	- 15,452	-8,500	- 20,091		Increase in funeral numbers over historical averages		
107375			Cemetery related Licenses - GST Free - Op Inc - Other Community Amenities	- 4,599	- 7,985	-4,500	- 9,099		Increase in funeral numbers over historical averages		
147585		14	Reimbursement of Insurable Claimable Costs - Op Inc - Unclassified General	- 32,000	- 42,851	-13,000	- 45,000		Increased revenue offset by adjustments to multiple expenditure accounts.	-13,000	0
				(48,190)	(66,288)	(26,000)	(74,190)	0		0	(13,000)
<b>CS6 - Manager Information Technology - J Hawks</b>											
146105		61	Salary - Op Exp - IT	387,590	209,315	-40,000	347,590		\$40K salary savings from MIS vacancy to 146111 to cover ICT support services	-40,000	
146111		34	IT Contract Consultants - Exp	154,974	75,718	40,000	194,974		\$40K salary savings used to fund MSS external ICT support services	40,000	
146120		34	Equip & H'Ware > \$5000 Cap Exp - IT	174,000	835	40,000	214,000		Function Room audio visual and communications improvements (\$40K) (to be funded from quarantined funds in the IT Equipment Reserve)		
146122		34	Software >\$5000 Cap Exp - IT	114,205	30,071	70,000	184,205		\$70K Altus Payroll - Definitiv payroll system upgrade (to be funded from quarantined funds in the IT Equipment Reserve)		
146166		26	Transfer From Equip & Ins Reserve - IT Ops - Cap Inc	- 30,000	-	-110,000	- 140,000	(110,000)	Equipment Reserve transfer to cover the cost of Definitive Payroll System and Function Room audio visual and communications improvements		



## SHIRE OF BROOME FINANCE &amp; COSTING REVIEW QUARTER 2 2020-21

Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
				800,769	315,940	0	347,590	0		0	0
OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE						366,521			CORPORATE SERVICES - ORG. SAVINGS/EXPENSE	428,037	0
RESERVE MOVEMENT - CORPORATE SERVICES								-110,000			
CORPORATE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								-61,516			
INFRASTRUCTURE SERVICES											
ES1 - Director Infrastructure - A Graffen											
52450		34	Vehicle & Mobile Plant Renewal (Replace) Cap Exp - Emerg & Rang Serv	65,000	19,935	5,662	70,662		Additional expense to fit out vehicle for Ranger Services.		
112500		07	Proceeds From Sale of Assets Swimm Areas & Bchs	5,000	-	5,000	-		Trailer trade-in value will not be realised. we have decided to repair		
122204		50	Street Lighting - Mnthly Elect Accts & Insurance - Op Exp - Road Operating Exp	423,624	307,992	140,000	563,624		543 lights added following audit. Increase in tariffs circa 10% in 20/21. MRWA subsidy circa \$40K.	140,000	
121404		11	MRWA Grant Rec'd For St Lighting Op Costs - Op Inc - Cross & Gen	-	-	-40,000	40,000		543 lights added following audit. Increase in tariffs circa 10% in 20/21. MRWA subsidy circa \$40K.	-40,000	
143600		07	Proceeds from Sale of Assets - Cap Inc - Engineering Office	27,000	33,060	-6,060	33,060		Income realised greater than budget.		
124600	124612	34	Town Beach Carpark - New	-	-	296,936	296,936		Additional LRCI Funding available for Town Beach Carpark Construction		
125251			Grant Income - Capital Inc			-296,936	296,936		Additional LRCI Funding available for Town Beach Carpark Construction		
				456,624	294,868	104,602	561,226	0		0	100,000
REQ73 Project Engineer - P Hinde											
112071		34	Broome Golf Club Building Renewal - Cap Exp - Other Recreation & Sports	5,066,357	4,633,951	-157,293	4,909,064		To adjust the budget to the final actual construction cost	-157,293	
113361		10	Broome Golf Clubhouse Redevelopment - Non Op Grant	4,482,497	2,504,519	823,433	3,659,064		To adjust the revenue to the final actual grants paid by BBRF	823,433	
113305			Sporting Clubs Loans Forwarded	1,250,000	-	-1,250,000	-		Self-supporting loan adjustment post project reconciliation.	-1,250,000	
				1,833,860	2,129,432	(583,860)	1,250,000	0		0	(583,860)
ES3 - Manager Works - J Welshman											
120306		11	Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	787,840	139,884	-50,000	837,840		Progressing Claim with MRWA and Talis.		
123000	102204	34	2017-2018 WANDRRA Events - Works Maint	-	49,145	50,000	50,000		Additional costs incurred that would also be claimed		
148293		34	Safety Equip - Op Exp - Depot Operations	24,000	21,292	6,000	30,000		Additional fire extinguisher upgrades and safety hat purchase have over expended budget	0	0
107060		34	Broome Roadwise - Op Exp - Other Community Amenities	-	-	5,000	5,000		Grant income and corresponding expense for the a \$5,000 grant received from the Department of Transport for Broome Roadwise road safety project.		
113419		13	Roadwise Contribution - Op Inc - Parks & Ovals	-	-	-5,000	5,000		Grant income and corresponding expense for the a \$5,000 grant received from the Department of Transport for Broome Roadwise road safety project.		
				(763,840)	(69,447)	6,000	(757,840)	0		0	0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21											
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
<b>ES8 - Waste Coordinator - T Parkinson</b>											
101500		07	Proceeds From Sale of Assets - Cap Inc - Sanitation Gen Refuse	30,000	-	-30,000	60,000		Income realised greater than budget.		
101508		34	Vehicles & Mobile Plant New - Cap Exp- Sanit Gen Refuse	200,000	-	20,000	220,000		Actual purchase amount to \$220K although \$200K for the 'Hook lift Truck has been costed to 101510 not 101508.		
101031	101037	34	Liquid Waste - Works - Op Exp - San Gen Refuse	25,000.00	370.00	-15,000	10,000		Reduction in expected expenditure as we are unlikely to accept large amounts of liquid waste.		
101642		10	Non-Operating Grant - Sanitation - General Refuse	-	130,000.00	130,000	130,000		Glass Crusher grant received in 18/19 and put into reserves and returned to the funding body in 20/21.		
1052510		26	Transfer From Refuse Site Reserve - Sanitation Other	1,120,000	-	-105,000	1,225,000	(105,000)	Balancing figure to zero out Sanitation after the proposed budget amendments.		
				(925,000)	130,370	0	(925,000)	(105,000)		0	0
<b>ES9 - Manager Engineering - P Collins</b>											
121100	RU555	34	Old Broome Road/ Gus Winckel Road Upgrade - Capex	-	97,312.85	135,682	135,682		Blackspot funding for Gus Winkel of \$364,174 plus BIA contribution of \$230,000 less 2019/20 expenditure of \$458,491 equals \$135,682 of remaining funds available for the project.		
104800	104920	34	Broome Townsite Drains Renewal - Cap Infra Exp - Urb Stwater	20,000	-	30,000	50,000		RO: ES5 - Works Coordinator - D Greaves Allure Pearls drain Headwall. RFQ at \$50K. Offset from KBR Drainage project savings.		
104600	104795	34	Frederick (KBR Report) - Infa Cap Exp	291,654	12,259	-130,000	161,654		Transfer \$30K to Account 104920 Allure Pearls drainage repair. \$100K savings from undertaking the work internally.		
121763		10	Black Spot Non Op Grant (Commonwealth/Federal)	268,110	72,835	-219,811	487,922		For 20/21 the remaining grant income should be \$72,834.80 (19/20 Budget of \$364,164 less \$291,339 received in 19/20) for Gus Winkel Old Broome intersection and \$415,086.60 for Herbert Saville (19/20 budget of \$691,811 less \$276,724 received).		
				43,544	36,738	(184,129)	(140,585)	0		0	0
<b>PK3 - Parks Coordinator - C Hankinson</b>											
113000	113070	34	Sunset Park - P&G Maint	11,800	1,161	-5,000	6,800		Reclassification of expenses across parks with Nil budget impact.		
113000	113543	34	Town Beach Water Park - P&G Maint	73,325	30,000	-17,000	56,325		Reclassification of expenses across parks with Nil budget impact.		
113000	113542	50	Pioneer Cemetery - P&G Maint	1,440	16,657	16,657	18,097		Unexpected increase in utility charges	16,657	
113000	113039	34	Streeters Jetty Park - P&G Maint	4,050	47	-2,000	2,050		Reclassification of expenses across parks with Nil budget impact.		
113000	113043	34	Town Beach - P&G Maint	48,360	36,867	10,000	58,360		Reclassification of expenses across parks with Nil budget impact.		
113396	113397	34	Reticulation Control System - P&G Maint	3,350	4,660	3,000	6,350		Reclassification of expenses across parks with Nil budget impact.		
113551	113762	34	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	35,000	14,375	-10,000	25,000		Reclassification of expenses across parks with Nil budget impact.		
117000	117070	34	Grounds Maint Exp by P & G - BRAC	4,200	9,027	10,000	14,200		\$10K Additional Expenditure required for landscaping of new BRAC courts		

## SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21

Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19
141610	141610	34	Private Works P & G	-	47,680	46,000	46,000		Private Works for Crab Creek Road. Income was received in 19/20 but taken up in the surplus.	46,000	
				181,525	160,474	51,657	233,182	0		62,657	0
<b>PM2 - Asset and Building Coordinator -M Mitchell</b>											
53238		34	Surf Club Building Renewal (Inc Plant & Furniture) Cap Exp-Law Ord & PS	15,000	-	-15,000	-		Renewal works to be carried over in 2021/22 and combined with the footbridge project brief. Need to transfer to drainage reserve		
104205		43	Transfer to Restricted Cash Reserve - Cap Exp - Urban Storm Water Drainage	-	-	15,000	15,000		Renewal works to be carried over in 2021/22 and combined with the footbridge project brief. Need to transfer to drainage reserve		
115461		34	Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries	10,000	14,709	10,000	20,000		Multihead aircon unit failed and needed replacement.		
113403		12	Grants - Non Op - Cap Inc - Other Rec & Sport	-	2,322,544	-2,322,544	2,322,544		Estimated fair value of asset received for the Broome Motocross Complex		
1181421		34	Motocross Building Improvements - Cap Exp - Other Recreation & Sport	-	1,928,761	1,928,761	1,928,761		Estimated fair value of asset received for the Broome Motocross Complex		
1181422		34	Motocross Roadworks & Earthworks- Cap Exp - Other Recreation & Sport	-	366,418	366,418	366,418		Estimated fair value of asset received for the Broome Motocross Complex		
1181423		34	Motocross Other infrastructure -Fencing- Other Recreation & Sport	-	27,365	27,365	27,365		Estimated fair value of asset received for the Broome Motocross Complex		
				25,000	14,709	10,000	35,000	0		0	0
<b>PM3 - Property and Leasing Senior Officer - A Rowett</b>											
112483		028	Town Beach Cafe - Rent & Recoup Income - Op Inc	27,899	32,559	-24,488	52,387		Budget amendment with grant of lease extension	-24,488	
134212		028	Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc	48,000	22,000	6,000	42,000		Budget amendment \$6,000 for COVID rent relief granted to a camel tour operator for Mar - Aug (6 months). All relief applied to 20/21 FY.	6,000	6,000
142050	142051	50	Barker St Offices - Operating Expense - Op Exp	13,056	-	-13,056	-		Power account has been transferred to tenant's name	-13,056	
142995		14	Reimbursement Property Dept Legal Fee - Op Inc - Corp Gov & Supp (Legal opex refer 144027)	48,000	495	10,000	38,000		Adjustment to the income as \$4K legal expenses on most leases are not recoupable.  Valuations are NOT recoupable as they are Shire intellectual property so need to reduce budget by further \$6k for valuations.	10,000	
147181		028	Office Bagot St (Magabala Books) - Rent & Recoup Income - Op Inc	75,000	29,167	12,500	62,500		Reduce budget by \$12,500 due to COVID19. July invoice raised 19/20FY.  Rent remained at \$50k per annum from 19/20 FY.	12,500	12,500
147270	147270	50	KRO - Operating Expense - Op Exp	145,452	64,476	-15,000	130,452		New air con reduced the costs. Air conditioning upgrades included as part of recent KRO refurb have reduced power use significantly resulting in savings	-15,000	
147485		028	Dep Corrective Services - KRO2 (Tenancy 4)- Rent & Recoup Income - Op Inc	126,110	35,931	26,000	100,110		Budget based on monthly rent of \$10,870. Actual rent \$8,296.75 plus outgoings.	26,000	
147496		028	Mulberry Tree Child Care - Rent & Recoup Income - Op Inc	72,573	38,729	10,000	62,573		Budget amendment required. 50% rent relief for June applied in July. July invoice posted in 19/20. New budget \$62,917	10,000	10,000
147496		14	Mulberry Tree Child Care - Rent & Recoup Income - Op Inc	23,871	6,993	13,000	10,871		\$18k of recoupable outgoings had been included in the budget, but utility accounts had been transferred to their own name.	13,000	

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2 2020-21												
Account	Job	IE Code	Description	2020/21 Current Budget	2020/21 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve movement	Amendment Description	Org Savings	COVID-19	
149408		14	Rent & Recoup Income - Op Inc - Community Facilities Leased	19,193	4,187	14,000	5,193		MoU over Museum stated insurance not recoupable. Pistol Club insurance charge reversal for 19/20 put to 20/21 (\$7,662.45).	14,000		
149410		028	BOSCCA - Rent & Recoup Income - Op Inc	25,957	10,656	4,000	21,957		Budget amendment required COVID19 50% relief for March, April, May, June applied to 20/21 FY. July invoice posted in 19/20 FY. New budget amount \$21,694.56	4,000	4,000	
							-					
				(308,095)	(116,240)	42,956	(265,139)	0		0	42,956 32,500	
OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE						-552,774	INFRASTRUCTURE - ORG. SAVINGS/EXPENSE				-378,247	32,500
RESERVE MOVEMENT - INFRASTRUCTURE						-105,000						
INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)						-174,527						
						-39,505					50,990	37,500

<b>6. MEETING CLOSURE</b>
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