



AGENDA

FOR THE

AUDIT AND RISK COMMITTEE MEETING

11 NOVEMBER 2021

NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of Council will be held on Thursday, 11 November 2021 in the Council Chambers, Corner Weld and Haas Streets, Broome, commencing at 2:00pm.

Regards,



S MASTROLEMBO
Chief Executive Officer

04/11/2021

Our Mission

"To deliver affordable and quality Local Government services."

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
THURSDAY 11 NOVEMBER 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 19 April 2021, as published and circulated, be confirmed as a true and accurate record of that meeting.

5. REPORT OF OFFICERS

5.1 1ST QUARTER FINANCE AND COSTING REVIEW 2021-22

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	FRE02
AUTHOR:	Director Corporate Services
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil

SUMMARY:

The Audit and Risk Committee is requested to consider results of the 1st Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 30 September 2021, including forecast estimates and budget recommendations to 30 June 2022.

BACKGROUND

Previous Considerations

OMC 24 June 2021

Item 9.3.1

Quarter 1 Finance and Costing Review

The Shire of Broome has carried out its 1st Quarter Finance and Costing Review (FACR) for the 2021-22 financial year. This review of the 2021-22 Annual Budget is based on actuals and commitments for the first three months of the year from 1 July 2021 to 30 September 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 2021-22 annual budget was adopted at the Ordinary Meeting of Council on 24 June 2021 as a balanced budget.

COMMENT

The Quarter 1 FACR commenced on 18 October 2021. The results from this process indicate a deficit forecast financial position of **\$48,746** should Council approve the proposed budget amendments. Council should note this net result excludes an organisational expense (deficit) of **\$55,326**. The overall result indicates a total deficit position to 30 June 2022 of **\$104,073**.

While officers make every effort to ensure the net impact of each FACR is minimal, the net deficit forecast mainly relates to the following proposed amendments:

- a \$185,000 increase in revenue from anticipated Rates interest and admin fees
- a \$227,000 reduction in budgeted Western Australian Local Government Grant Commission Road Grants (Local Roads component of FAGS)
- a \$172,000 increase in commercial lease rental income
- a \$238,000 amendment required to address budget upload errors identified through the process.

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, summarised by Directorate.

A summary of the results is as follows:

SHIRE OF BROOME SUMMARY REPORT						
BUDGET IMPACT						
	2021/22 Adopted Budget (Inc) / Exp	FACR Q1 Overall (Inc) / Exp (Org Savings not subtracted)	FACR Q1 Org. Exp / (Org Savings) (by Dept)	FACR Q1 Impact (Inc) / Exp (Org Savings subtracted)	YTD Adopted Budget Amendments (Inc) / Exp	YTD Impact (Org Savings Subtracted)
Executive - Total	0	77,956	37,956	40,000		40,000
Corporate Services - Total	0	44,471	44,471	15,000		15,000
Development - Total	0	0	0	0		0
Infrastructure - Total	0	(75,545)	(27,101)	(48,444)		(48,444)
Council approved budget amendments	0	0	0	0	42,190	42,190
	0,000*	61,882	55,326	6,556	42,190	48,746

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 (\$395,334) the Shire must formulate an action plan to remedy the over expenditure.

FINANCIAL IMPLICATIONS

The **net result** of the Quarter 1 FACR estimates is a budget deficit position of **\$48,746** to 30 June 2022.

This net result excludes an organisational expense (deficit) of **\$55,326**.

The overall result indicates a total deficit position to 30 June 2022 of **\$104,073**.

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 2022. 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 ASPIRATIONS

Performance – We will deliver excellent governance, service and value, for everyone.

Outcome Eleven – Effective leadership, advocacy and governance:

11.2 Deliver best practice governance and risk management.

Outcome Thirteen - Value for money from rates and long term financial sustainability:

13.1 Plan effectively for short and long term financial sustainability.

VOTING REQUIREMENTS

Simple Majority

REPORT RECOMMENDATION:

That the Audit and Risk Committee recommends that Council:

- 1. Receives the Quarter 1 Finance and Costing Review Report for the period ended 30 September 2021;*
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2022 as attached;*
- 3. Notes a forecast net end-of-year deficit position to 30 June 2022 of **\$48,746**, noting an organisational expense (deficit) of **\$55,326**, resulting in an overall deficit position of **\$104,073**.*

Attachments

1. 2021-22 Quarter 1 Finance and Costing Review

SHIRE OF BROOME SUMMARY REPORT						
BUDGET IMPACT						
	2021/22 Adopted Budget (Income) / Expense	FACR Q1 Overall (Income) / Expense	FACR Q1 Org. Expense/(S avings)	FACR Q1 Impact (Income) / Expense	YTD Adopted Budget Amendments (Income) / Expense	YTD Impact (Organisational Savings Subtracted)
Executive - Total	0	77,956	37,956	40,000		40,000
Corporate Services - Total	0	59,471	44,471	15,000		15,000
Development - Total	0	0	0	0		0
Infrastructure - Total	0	(75,545)	(27,101)	(48,444)		(48,444)
Impact of Council approved budget amendments	0	0	0	0	42,190	42,190
	0,000*	61,882	55,326	6,556	42,190	48,746

*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 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
OFFICE OF THE CEO										
30/09/2021										
CS3 - Manager People and Culture - B Macmillan										
142015		61	All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	0	6,049	20,000	20,000		Parental leave recouped through corresponding income account	
142395		14	All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	0	(6,207)	-20,000	(20,000)		Income account offsetting mandatory parental leave payments	
142048		34	HRM Consultancy - Op Exp	60,000	4,927	30,000	90,000		Additional consultancy fees for IR employment matters	30000
				60,000	4,770	30,000	90,000	0		0
CMS2 - Manager Community Engagement & Projects - N Roukens										
113704	113705	34	Consultants - Sport & Recreation - Op Exp	50,000	0	10,000	60,000		Additional funds required for feasibility of Kids Playspace area at BRAC as requested by Council	10,000
				50,000	0	10,000	60,000	0		10,000
ES7 - Special Projects Coordinator - J Macmath										
108001		34	New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	0	10,498	150,500	150,500		Reconciliation and review has been undertaken on Talis outstanding invoices. Not all were paid in last FY. There have been additional costs attributed to master plan reworking undertaken at the direction of the Shire, and additional support requested through the community engagement phase of the project. Reserve transfer offset 0101995	
101995		26	Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	(456,732)	0	-150,500	(607,232)	(150,500)	RO CFS: Transfer to offset outstanding TALIS invoices	
1181425	1181426	34	Cable Beach Foreshore Upgrade	954,803	0	40,000	994,803		NBY Heritage Survey \$35,000; Cultural Monitors \$5,000	
				498,071	10,498	40,000	538,071	(150,500)		0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
REQ54 - Place Activation & Engagement Coordinator - M Nutt										
1367301		11	Grants & Contributions Received (Chinatown Revitalisation Stage 2) - Op Inc - Economic Services Special Projects	0	(2,044)	-2,044	(2,044)		Funding has been recieved from Regional Arts WA for the Moonrise Event	-2,044
				260,000	(2,044)	(2,044)	257,956	0		(2,044)
OVERALL OFFICE OF THE CEO - DEPT. SAVINGS/EXPENSE						77,956				37,956
								RESERVE MOVEMENT - OFFICE OF THE CEO	-150,500	
								OFFICE OF THE CEO - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)	40,000	
DEVELOPMENT										
HS1 - Manager Environmental Health, Emergency & Ranger Services - S Martin										
51010		61	Salaries - Op Exp - Fire Prevention	81,483	6,315	-38,400	43,083		Salary savings from staff vacancies to be assigned to relief staff costs.	
52010		61	Salaries - Op Exp - Animal Control	87,236	18,262	-27,000	60,236		Salary savings from staff vacancies to be assigned to relief staff costs.	
53010	53010	61	Ranger Salaries - Gen & Beach - R & B Op	92,989	15,141	-14,400	78,589		Salary savings from staff vacancies to be assigned to relief staff costs.	
53015		34	Relief Staff Exp - Op Exp - Ranger Operations	0	28,439	105,000	105,000		Relief staff costs to be offset by salary savings from staff vacancies.	
124010	124010	61	Parking Control - Salaries	83,401	7,073	-25,200	58,201		Salary savings from staff vacancies to be assigned to relief staff costs.	
				345,109	75,230	0	345,109	0		0
OVERALL DEVELOPMENT - DEPT. SAVINGS/EXPENSE						0				0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
RESERVE MOVEMENT - DEVELOPMENT								0		
DEVELOPMENT - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								0		
CORPORATE SERVICES										
CS1 - Director Corporate Services - J Watt										
142231		34	Consultants Corp Serv - Op Exp - Corp Gov Support	25,000	550	20,000	45,000		Land and Building Revaluation underbudgeted - additional \$20K required.	
				25,000	550	20,000	45,000	0		0
CS6 - Manager Information Services - Vacant										
107035		34	General CCTV & Wireless Network Maint - Op Exp - Other Comm Amen	25,000	0	-3,500	21,500		Portion of budget reallocated to facilitate security upgrades on Depot communications tower	
116282		34	Triple J Maintenance & Operating Exp - Other Culture	2,000	0	3,500	5,500		Security upgrades for Depot communications tower	
146105		61	Salary - Op Exp - IT	431,187	74,982	-30,000	401,187		Salary savings from staff vacancies to be assigned service provider.	
146111		34	IT Contract Consultants - Exp	232,000	20,072	30,000	262,000		Service provider costs to be offset by salary savings from staff vacancies.	
				690,187	95,054	0	690,187	0		0
CS2 - Acting Manager Financial Services - A Wamasooriya										
30105		01	Rates Broome - Op Inc - Rates	(23,992,547)	(24,125,882)	-133,335	(24,125,882)		Increased rates revenue - interim valuations and reversal of pastoral lease concessions	-133,335
30146		23	Interest - Rates Instalments - Op Inc - Rates	(80,000)	(126,959)	-50,000	(130,000)		Increase in rates instalments resulting in increased interest revenue	-50,000
120305		11	WALGGC Road Grants Untied Op Grant Rec'd	(375,518)	(36,928)	227,806	(147,712)		Confirmed "local roads" component of FAGS reduced from previous years due to transfer of Cape Leveque Road	227,806
142004		61	Salary - Op Exp - Finance	836,922	200,411	-20,000	816,922		Salary savings from staff vacancies to be assigned to service provider.	
142193		34	Relief Staff - Op Exp - Finance - Corp. Gov. & Support	0	1,100	20,000	20,000		Service provider costs to be offset by salary savings from staff vacancies.	
				(23,611,143)	(24,088,258)	44,471	(23,566,672)	0		44,471

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
BA - Coordinator Financial Services - A Warnasooriya										
55382		22	Broome Golf Club SS Loan Interest & Fees Inc Rec'd - Op Inc - Other Recreation & Sport	(25,937)	200	8,576	(17,361)		Change in IE code - nil impact	
55382		18	Broome Golf Club SS Loan Interest & Fees Inc Rec'd - Op Inc - Other Recreation & Sport	0	0	-8,576	(8,576)		Change in IE code - nil impact	
146404		22	SS Loan Interest & Fees Rec'd -Life Saving Club Loan 200	(6,226)	0	2,058	(4,168)		Change in IE code - nil impact	
146404		18	SS Loan Interest & Fees Rec'd -Life Saving Club Loan 200	0	0	-2,058	(2,058)		Change in IE code - nil impact	
				(32,163)	200	0	(32,163)	0		0
BRAC1 - Manager Community Facilities - C Zepnick										
113702		51	Club Development Officer Programs Exp - Rec Services	455	91	17,000	17,455		Operational budget not included in annual budget process. These funds are covered by the Every Club Grant funding and are required to meet the grant outcomes. .	
117148		34	Group Fitness Program - Op Exp - BRAC - Aquatic	10,000	8,468	10,000	20,000		Program using contracted instructors in place of staff. This trend will need to continue due to NES change to minimum hours for engaging casual staff.	
117171		61	Salary - Op Exp - Holiday Prog Exps - BRAC Dry	75,057	231	-10,000	65,057		Contractor costs offset by salary savings.	
117252		02	Floorball BRAC Program - Op Inc - BRAC Dry	0	(2,881)	-15,000	(15,000)		Budget omission.	
117260		02	Creche User Fees Inc. Rec'd	0	(19)	-5,000	(5,000)		Budget omission.	
117266		02	Multipurpose Room Hire Inc - BRAC	0	(2,073)	-10,000	(10,000)		Budget omission.	
				85,512	3,817	(13,000)	72,512	0		0
CMS4 - Venure Supervisor - S Bowra										
116130		34	Mobile Plant & Equip New - Cap Exp - Bme Civic Centre	0	0	8,000	8,000		Civic Centre Ice Machine replacement	
				0	0	8,000	8,000	0		0

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE						59,471				44,471
RESERVE MOVEMENT - CORPORATE SERVICES								0		
CORPORATE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)								15,000		
INFRASTRUCTURE SERVICES										
ES1 - Director Infrastructure - J Hall										
104482		12	Headworks Contribution - Non Op Inc - Urban Stormwater Drainage	0	(37,333)	-37,333	(37,333)		Drainage headworks and footpath contribution for Western Triangle subdivision development.	-37,333
105400		11	Development Grants Rec'd - Op Inc - Protection of Environment	0	(12,500)	-25,000	(25,000)		DPLH Coastwest Grant Income - Foreshore Management Plan - expense 105550	
105546	105550	34	Project - Broome Townsite Coastal Hazard Risk Mgt & Adaptation Plan Consult -Op Exp - Prot of Envrm	0	0	50,000	50,000		Foreshore Development Plan. 25k DPLH Coastwest Grant, \$25k Municipal funded.	
121762		11	State Direct MRWA/RRG Rd Maint Op Grant Rec'd	(198,000)	(236,468)	-38,468	(236,468)		Recognise additional income from direct grant obtained	-38,468
107030	107030	62	Broome Cemetery - P&G Maint	41,540	6,242	-6,000	35,540		Salary Saving from Staff working on St Marys Carpark instead of engaging Contractors	-6,000
107030	107030	69	Broome Cemetery - P&G Maint	81,003	12,036	-10,000	71,003		Salary Saving from Staff working on St Marys Carpark instead of engaging Contractors	-10,000
				80,543	(259,168)	(66,801)	13,742	0	0	(91,801)
ES9 - Manager Engineering - P Collins										
121785		10	Regional Bikeways Grant- Non Op Inc - Footpaths	0	0	-236,105	(236,105)		Conti foreshore path Stage 2 - \$236,105 WABN Grant, budget transferred from a/c 121676 - NIL impact	
121767		10	Grant Non Op - Footpath Construction - Cap Inc	(236,105)	0	236,105	0		Grant income for Conti foreshore path moved to 121785 (correct account) - NIL impact.	
115292		34	Books & Binding - Op Exp MUN	11,000	1,866	6,000	17,000		RO Library - Funded from DAIP - Fund Large Print books due to reduced swap option from state	

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
1140211		34	General Operating Exp - Swim Areas & Beach Life Guard MUN	230,000	10,836	6,000	236,000		RO BRAC -Funded from DAIP Replace Beach Access Wheelchair	
1254421		34	Access & Inclusion Improvements New Infra - Cap Exp MUN	15,000	0	-12,000	3,000		DAIP funding to library for large books & BRAC for beach wheelchair	
				19,895	(1,684)	0	19,895	0		0
ES6 - Senior Project Engineer - Luke McKenzie										
125000	125046	34	State Blackspot - Port Drive Stage 2 -Off Street Carpark (Saint Mary's)Cap Exp	319,682	0	-299,198	20,484		Budget for stage 2 moved to stage 1 account of RU226 Nil Impact Additional grant recieved for Frederick St carpark as state election promise - Income account 121771	
121100	RU226	34	Black Spot - Port Drive Refuge Island - Rd Upgrade Cap Exp	450,393	749,591	216,198	666,591		21/22 budget for Stage 2 on 125046 consolidated.	
121771		10	Black Spot State Non Op Grant	(869,353)	(1,129,591)	-260,238	(1,129,591)		Additional funding was recieved for the Frederick St Carpark as a state election promise. Exp A/c 125045	
125000	125045	34	State Blackspot - Frederick Street off-street carpark Cap (Broome SHS) Exp	829,643	2,209	260,238	1,089,881		Budget for stage 2 moved to stage 1 account of RU226 - Nil Impact Additional grant recieved for Frederick St Carpark as state election promise - Income account 121771	
121776		10	Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc	(242,000)	0	-150,000	(392,000)		LRCI 125251/124612 and RTR 121776 grant corrections. Nil impact.	
				488,365	(377,791)	(233,000)	255,365	0		0
ES3 - Manager Works - J Welshman										

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
124600	124612	34	Town Beach - Carpark and Robinson / Hopton intersection	0	139,939	128,056	128,056		LRCI 125251/124612 and RTR 121776 grant corrections. Nil Impact	
				0	139,939	128,056	128,056	0	0	0
ES5 - Works Coordinator - D Greaves										
122000	121011	34	Sector 1 Chinatown - Works Maint	40,513	25,009	23,000	63,513		Chinatown Streetlight Damage expense - Incurrence claim to cover cost in A/C 142392	
142392		14	Reimbursement Insurance No GST - Op Inc - Corp Gov & Supp	0	0	-23,000	(23,000)		Insurance claim for Chinatown Streetlight damage job 121011	
				40,513	25,009	0	40,513	0	0	0
PM2 - Asset and Building Coordinator - M Mitchell										
132050	132052	34	Broome Visitor Centre - Reactive Maint - Op Exp	4,000	1,038	9,500	13,500		Repairs to packaged plant air conditioning at the BVC. Transfer from AMP Reserves nil impact	
147355		26	Transfer From Building Reserve Leased Offices Un Clas	0	0	-9,500	(9,500)	-9500	RO CFS - Transfer from reserves - AMP Airconditioner replacement BVC - expense 132052 - NIL impact	
142058		34	Haas St Office - Planned Maint & Minor Works	12,900	12,639	20,000	32,900		Organisational office restructure/revised layout	
132310	132313	34	Roebuck Bay CP - Reactive Maint - Op Exp	0	11,500	11,500	11,500		High risk Tree pruning works associated with Lease	
				16,900	25,177	31,500	48,400	(9,500)	0	0
PM3 - Property and Leasing Senior Officer - Vacant										
147270	147270	34	KRO - Operating Expense - Op Exp	34,900	17,070	44,500	79,400		Budgeting correction, expense recouped from Tenant	44,500
146408		028	Zanders - Rent & Recoup Income - Op Inc MUN	(37,723)	(9,291)	-135,000	(172,723)		Increase arising from Market Rent Review in accordance with the lease	-135,000

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2021-22										
Account	Job	IE Code	Description	2021/22 Current Budget	2021/22 YTD Actuals	Proposed Budget Amendment	Proposed Budget	Reserve Movement	Amendment Description	Org Savings
147463		14	Far North Community Services Tenancy 5,6,7 - KRO2 - Rent & Recoup Income - Op Inc	(160,820)	0	114,605	(46,215)		Budgeting correction to \$46,215. Error when budget was developed.	114,605
147463		028	Far North Community Services Tenancy 5,6,7 - KRO2 - Rent & Recoup Income - Op Inc	(247,416)	(17,775)	175,375	(72,041)		Budget correction to \$72,041. Error when budget was developed.	175,375
147483		14	Dept of Housing Tenancy 11& 10B - KRO1 - Rent & Recoup Income - Op Inc	(64,714)	0	-96,106	(160,820)		Budget correction to \$160,820. Error when budget was developed.	-96,106
112483		14	Town Beach Cafe - Rent & Recoup Income - Op Inc	(588)	(539)	-1,274	(1,862)		Town Beach Café Deed extension	-1,274
112483		28	Town Beach Cafe - Rent & Recoup Income - Op Inc	(14,810)	(13,090)	-37,400	(52,210)		Town Beach Café Deed extension	-37,400
				(491,171)	(23,625)	64,700	(426,471)	0		103,374
OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE						-75,545				-27,101
								RESERVE MOVEMENT - INFRASTRUCTURE	-9,500	
INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE)									-48,444	
						61,882				55,326

6. MEETING CLOSURE

These minutes were confirmed at a meeting held (DD Month Year),
and signed below by the Presiding Person, at the meeting these minutes were confirmed.

Signed: