



## **SHIRE OF BROOME**

### **MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)**

**For the period ended 28 February 2025**

***LOCAL GOVERNMENT ACT 1995***

***LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

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**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

	Original Adopted Budget	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	28,649,409	28,726,430	28,657,107	<b>28,837,505</b>	180,398	0.63%	
Grants, subsidies and contributions	2,483,917	1,384,810	1,223,892	<b>804,134</b>	(419,758)	(34.30%)	▼
Fees and charges	11,400,517	13,989,517	11,574,718	<b>12,231,462</b>	656,744	5.67%	
Interest revenue	1,781,275	1,704,275	1,009,731	<b>1,494,493</b>	484,762	48.01%	▲
Other revenue	1,316,967	1,536,352	1,006,990	<b>1,299,739</b>	292,749	29.07%	▲
Profit on asset disposals	248,908	248,908	0	<b>0</b>	0	0.00%	
	<b>45,880,993</b>	<b>47,590,292</b>	<b>43,472,438</b>	<b>44,667,333</b>	1,194,895	2.75%	
<b>Expenditure from operating activities</b>							
Employee costs	(19,696,237)	(19,100,687)	(12,524,527)	<b>(11,879,918)</b>	644,609	5.15%	
Materials and contracts	(13,704,706)	(16,589,156)	(11,357,014)	<b>(7,310,612)</b>	4,046,402	35.63%	▲
Utility charges	(2,652,461)	(2,652,461)	(1,768,360)	<b>(1,375,241)</b>	393,119	22.23%	▲
Depreciation	(16,009,575)	(16,009,575)	(10,673,088)	<b>(10,557,413)</b>	115,675	1.08%	
Finance costs	(450,931)	(370,931)	(211,177)	<b>(139,928)</b>	71,249	33.74%	▲
Insurance	(867,944)	(855,220)	(855,220)	<b>(795,244)</b>	59,976	7.01%	
Other expenditure	(1,586,394)	(1,655,900)	(1,300,434)	<b>(1,087,867)</b>	212,567	16.35%	▲
Loss on asset disposals	(211,375)	(211,375)	0	<b>0</b>	0	0.00%	
	<b>(55,179,623)</b>	<b>(57,445,305)</b>	<b>(38,689,820)</b>	<b>(33,146,223)</b>	5,543,597	14.33%	
Non cash amounts excluded from operating activities	2(c) 15,972,042	15,972,042	10,673,088	<b>10,557,413</b>	(115,675)	(1.08%)	
<b>Amount attributable to operating activities</b>	<b>6,673,412</b>	<b>6,117,029</b>	<b>15,455,706</b>	<b>22,078,523</b>	6,622,817	42.85%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	10,794,394	47,355,680	6,459,698	<b>3,747,227</b>	(2,712,471)	(41.99%)	▼
Proceeds from disposal of assets	729,394	559,117	322,695	<b>0</b>	(322,695)	(100.00%)	▼
Proceeds from self supporting loans	96,154	96,154	71,249	<b>71,249</b>	0	0.00%	
	<b>11,619,942</b>	<b>48,010,951</b>	<b>6,853,642</b>	<b>3,818,476</b>	(3,035,166)	(44.29%)	
<b>Outflows from investing activities</b>							
Right of use assets recognised		0	0	<b>(45,881)</b>	(45,881)	0.00%	
Payments for property, plant and equipment	(8,360,381)	(7,254,182)	(5,088,352)	<b>(2,310,743)</b>	2,777,609	54.59%	▲
Payments for construction of infrastructure	(18,264,344)	(54,913,973)	(10,116,137)	<b>(12,194,469)</b>	(2,078,332)	(20.54%)	▼
	<b>(26,624,725)</b>	<b>(62,168,155)</b>	<b>(15,204,489)</b>	<b>(14,551,093)</b>	653,396	4.30%	
Non-cash amounts excluded from investing activities	2(d) 0	0	0	<b>28,309</b>	28,309	0.00%	
<b>Amount attributable to investing activities</b>	<b>(15,004,783)</b>	<b>(14,157,204)</b>	<b>(8,350,847)</b>	<b>(10,704,308)</b>	(2,353,461)	(28.18%)	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Leases liabilities recognised		0	0	<b>45,881</b>	45,881	0.00%	
Proceeds from new borrowings	3,963,081	3,963,717	0	<b>0</b>	0	0.00%	
Transfer from reserves	5,567,720	4,687,161	655,821	<b>0</b>	(655,821)	(100.00%)	▼
	<b>9,530,801</b>	<b>8,650,878</b>	<b>655,821</b>	<b>45,881</b>	(655,821)	(93.00%)	
<b>Outflows from financing activities</b>							
Payments for principal portion of lease liabilities	(137,144)	(137,144)	(103,382)	<b>(103,382)</b>	0	0.00%	
Repayment of borrowings	(955,389)	(955,389)	(302,807)	<b>(302,807)</b>	0	0.00%	
Transfer to reserves	(4,234,917)	(5,518,959)	(1,224,076)	<b>(773,725)</b>	450,351	36.79%	▲
	<b>(5,327,450)</b>	<b>(6,611,492)</b>	<b>(1,630,265)</b>	<b>(1,179,914)</b>	450,351	27.62%	
<b>Amount attributable to financing activities</b>	<b>4,203,351</b>	<b>2,039,386</b>	<b>(974,444)</b>	<b>(1,134,033)</b>	(205,470)	(16.38%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	2(a) 4,128,020	5,913,170	5,913,170	<b>5,913,170</b>	0	0.00%	
Amount attributable to operating activities	6,673,412	6,117,029	15,455,706	<b>22,078,523</b>	6,622,817	42.85%	▲
Amount attributable to investing activities	(15,004,783)	(14,157,204)	(8,350,847)	<b>(10,704,308)</b>	(2,353,461)	(28.18%)	▼
Amount attributable to financing activities	4,203,351	2,039,386	(974,444)	<b>(1,134,033)</b>	(205,470)	(16.38%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>(87,619)</b>	<b>12,043,585</b>	<b>16,153,352</b>	4,109,767	34.12%	▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

	Actual 30 June 2024	Actual as at 28 February 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	53,524,615	58,138,605
Trade and other receivables	2,570,892	5,534,105
Other financial assets	96,154	24,905
Inventories	27,879	(1,123)
Other assets	576,111	0
<b>TOTAL CURRENT ASSETS</b>	<b>56,795,651</b>	<b>63,696,492</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	134,560	134,560
Other financial assets	2,003,696	2,003,696
Property, plant and equipment	87,529,274	86,763,434
Infrastructure	324,647,381	329,524,259
Right-of-use assets	356,399	239,045
<b>TOTAL NON-CURRENT ASSETS</b>	<b>414,671,310</b>	<b>418,664,994</b>
<b>TOTAL ASSETS</b>	<b>471,466,961</b>	<b>482,361,486</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	4,186,894	2,394,813
Other liabilities	7,112,533	4,900,800
Lease liabilities	132,032	35,718
Borrowings	608,967	306,160
Employee related provisions	2,016,446	2,006,753
Other provisions	103,000	103,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>14,159,872</b>	<b>9,747,244</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	235,554	274,367
Borrowings	6,626,745	6,626,745
Employee related provisions	352,567	352,567
Other provisions	4,190,943	4,190,943
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>11,405,809</b>	<b>11,444,622</b>
<b>TOTAL LIABILITIES</b>	<b>25,565,681</b>	<b>21,191,866</b>
<b>NET ASSETS</b>	<b>445,901,280</b>	<b>461,169,620</b>
<b>EQUITY</b>		
Retained surplus	153,595,865	168,090,474
Reserve accounts	38,787,299	39,561,027
Revaluation surplus	253,518,116	253,518,117
<b>TOTAL EQUITY</b>	<b>445,901,280</b>	<b>461,169,618</b>

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

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 17 February 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**2 NET CURRENT ASSETS INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Note	Amended	Actual	Actual
		Budget Opening 1 July 2024	as at 30 June 2024	as at 28 February 2025
		\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents		53,524,615	53,524,615	58,138,605
Trade and other receivables		2,570,892	2,570,892	5,534,105
Other financial assets		96,154	96,154	24,905
Inventories		27,879	27,879	(1,123)
Other assets		576,111	576,111	0
		56,795,651	56,795,651	63,696,492
<b>Less: current liabilities</b>				
Trade and other payables		(4,186,894)	(4,186,894)	(2,394,813)
Other liabilities		(7,112,533)	(7,112,533)	(4,900,800)
Lease liabilities		(132,032)	(132,032)	(35,718)
Borrowings		(608,967)	(608,967)	(306,160)
Employee related provisions		(2,016,446)	(2,016,446)	(2,006,753)
Other provisions		(103,000)	(103,000)	(103,000)
		(14,159,872)	(14,159,872)	(9,747,244)
Net current assets		42,635,779	42,635,779	53,949,248
Less: Total adjustments to net current assets	2(b)	(36,722,609)	(36,722,609)	(37,795,897)
<b>Closing funding surplus / (deficit)</b>		<b>5,913,170</b>	<b>5,913,170</b>	<b>16,153,351</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts		(38,787,299)	(38,787,299)	(39,561,024)
Less: Financial assets at amortised cost - self supporting loans		(96,154)	(96,154)	(24,905)
Less: Current assets not expected to be received at end of year				
- Receivables for employee related provisions		15,566	15,566	15,566
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		132,032	132,032	35,718
- Current portion of borrowings		608,967	608,967	306,160
- Current portion of employee benefit provisions held in reserve		1,404,279	1,404,279	1,432,588
<b>Total adjustments to net current assets</b>	2(a)	<b>(36,722,609)</b>	<b>(36,722,609)</b>	<b>(37,795,897)</b>

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	28 February 2025	28 February 2025
	\$	\$	\$

**(c) Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

Less: Profit on asset disposals		(248,908)	0	0
Add: Loss on asset disposals		211,375	0	0
Add: Depreciation		16,009,575	10,673,088	10,557,413
<b>Total non-cash amounts excluded from operating activities</b>		<b>15,972,042</b>	<b>10,673,088</b>	<b>10,557,413</b>

**(d) Non-cash amounts excluded from investing activities**

**Adjustments to investing activities**

Adjustment to self supporting loan receipts to be corrected		0	0	0
Movement in current other provision associated with restricted cash		0	0	28,309
<b>Total non-cash amounts excluded from investing activities</b>		<b>0</b>	<b>0</b>	<b>28,309</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 for operating, \$20,000 for capital and 10.00%, whichever is the greater.

**Description**

**Revenue from operating activities**

**Grants, subsidies and contributions**

\$350,000 of funding was budgeted in respect of the Cable Beach Water Park Detailed Design Project but has not been received. Similarly, \$98,000 of funding for the Broome Housing Affordability Strategy Project has not yet been received. These receipts are expected in the coming months.

**Interest revenue**

Strong term deposit interest rates have resulted in a higher investment yield than forecast.

**Other revenue**

A reimbursement of \$139,000 was received for a 2023/24 insurance claim, and \$65,000 in additional scrap metal disposal fees were collected. Both are permanent variations.

**Expenditure from operating activities**

**Materials and contracts**

\$1.2m has been budgeted for site remediation and asset rehabilitation works which have not yet commenced. Waste facility contracted recycling services and kerbside collections are \$660,000 under budget. Expenditure for Parks and Ovals is currently \$215,000 below budget.

**Utility charges**

Maintenance of Parks and Ovals is currently \$166,000 under budget with costs expected to rise during wet season. Timing of invoices for street lighting charges has resulted in a budget variance of \$55,000.

**Finance costs**

\$55,000 was budgeted for interest on loans for the Key Worker Housing Project. These loans are expected to be drawn down in the coming months.

**Other expenditure**

The Broome Visitor Centre subsidy was budgeted to have been paid in full, however the second instalment is yet to be paid, creating a timing difference of \$150,000.

	Var. \$	Var. %	
	\$	%	
	<b>(419,758)</b>	<b>(34.30%)</b>	▼
		Timing	
	<b>484,762</b>	<b>48.01%</b>	▲
		Permanent	
	<b>292,749</b>	<b>29.07%</b>	▲
		Permanent	
	<b>4,046,402</b>	<b>35.63%</b>	▲
		Timing	
	<b>393,119</b>	<b>22.23%</b>	▲
	<b>71,249</b>	<b>33.74%</b>	▲
		Timing	
	<b>212,567</b>	<b>16.35%</b>	▲
		Timing	



**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

**Inflows from investing activities**

**Proceeds from capital grants, subsidies and contributions**

There is a timing difference between the budget phasing and the receipt of grant funding for the Cable Beach redevelopment, which is funded through various sources, carrying an impact of \$3.3m. However, \$352,000 from the Regional Road Group was received earlier than budgeted.

**(2,712,471)**      **(41.99%)** ▼  
Timing

**Proceeds from disposal of assets**

Periodic renewal of Mobile Plant and Equipment is behind schedule. It is expected that replacement vehicles and equipment will be put into service in the coming months.

**(322,695)**      **(100.00%)** ▼  
Timing

**Outflows from investing activities**

**Payments for property, plant and equipment**

The Key Worker Housing project tender was awarded in July, and expenditure has commenced. The project is on track to meet the budget, with the current variance of \$1.9m being due to timing. Periodic renewal of Mobile Plant and Equipment is behind schedule causing a timing difference of \$870,000. A detailed capital expenditure schedule can be found at Supplementary Note 5.

**2,777,609**      **54.59%** ▲  
Timing

**Payments for construction of infrastructure**

Infrastructure works are running at \$2m above budget due to timing of invoices received from major contractors in the Cable Beach Redevelopment project. A detailed capital expenditure schedule can be found at Supplementary Note 5.

**(2,078,332)**      **(20.54%)** ▼  
Timing

**Inflows from financing activities**

**Transfer from reserves**

Transfers to and from reserves were budgeted to occur in the periods to date, but with the exception of interest earned, are yet to be completed. Reserves will be brought up to date before the close of the financial year.

**(655,821)**      **(100.00%)** ▼  
Timing

**Outflows from financing activities**

**Transfer to reserves**

Transfers to and from reserves were budgeted to occur in the periods to date, but with the exception of interest earned, are yet to be completed. Reserves will be brought up to date before the close of the financial year.

**450,351**      **36.79%** ▲  
Timing

**Surplus or deficit after imposition of general rates**

**4,109,767**      **34.12%** ▲

**SHIRE OF BROOME**  
**SUPPLEMENTARY INFORMATION**  
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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.



**SHIRE OF BROOME**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$5.91 M</b>	<b>\$5.91 M</b>	<b>\$5.91 M</b>	<b>\$0.00 M</b>
<b>Closing</b>	<b>(\$0.09 M)</b>	<b>\$12.04 M</b>	<b>\$16.15 M</b>	<b>\$4.11 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$58.14 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$18.58 M</b>	<b>32.0%</b>
<b>Restricted Cash</b>	<b>\$39.56 M</b>	<b>68.0%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		<b>\$2.39 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.59 M</b>		
<b>0 to 30 Days</b>			<b>82.1%</b>
<b>Over 30 Days</b>			<b>17.9%</b>
<b>Over 90 Days</b>			<b>0.5%</b>

Refer to 7 - Payables

<b>Receivables</b>		
	<b>\$0.80 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$4.73 M</b>	<b>84.2%</b>
<b>Trade Receivable</b>	<b>\$0.80 M</b>	<b>% Outstanding</b>
<b>Over 30 Days</b>		<b>47.8%</b>
<b>Over 90 Days</b>		<b>34.8%</b>

Refer to 6 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$6.12 M</b>	<b>\$15.46 M</b>	<b>\$22.08 M</b>	<b>\$6.62 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$28.84 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$28.84 M</b>	<b>0.6%</b>
<b>YTD Budget</b>	<b>\$28.66 M</b>	

<b>Grants and Contributions</b>		
	<b>\$0.80 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.80 M</b>	<b>(34.3%)</b>
<b>YTD Budget</b>	<b>\$1.22 M</b>	

Refer to 10 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$12.23 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$12.23 M</b>	<b>5.7%</b>
<b>YTD Budget</b>	<b>\$11.57 M</b>	

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$14.16 M)</b>	<b>(\$8.35 M)</b>	<b>(\$10.70 M)</b>	<b>(\$2.35 M)</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.00 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>(100.0%)</b>
<b>Amended Budget</b>	<b>\$0.73 M</b>	

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$12.19 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$12.19 M</b>	<b>(77.8%)</b>
<b>Amended Budget</b>	<b>\$54.81 M</b>	

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$3.75 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$3.75 M</b>	<b>(92.1%)</b>
<b>Amended Budget</b>	<b>\$47.36 M</b>	

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$2.04 M</b>	<b>(\$0.97 M)</b>	<b>(\$1.13 M)</b>	<b>(\$0.16 M)</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.30 M)</b>
<b>Interest expense</b>	<b>(\$0.13 M)</b>
<b>Principal due</b>	<b>\$6.93 M</b>

Refer to 8 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$39.56 M</b>
<b>Net Movement</b>	<b>\$0.77 M</b>

Refer to 4 - Cash Reserves

<b>Lease Liability</b>	
<b>Principal repayments</b>	<b>(\$0.10 M)</b>
<b>Interest expense</b>	<b>\$0.01 M</b>
<b>Principal due</b>	<b>\$0.31 M</b>

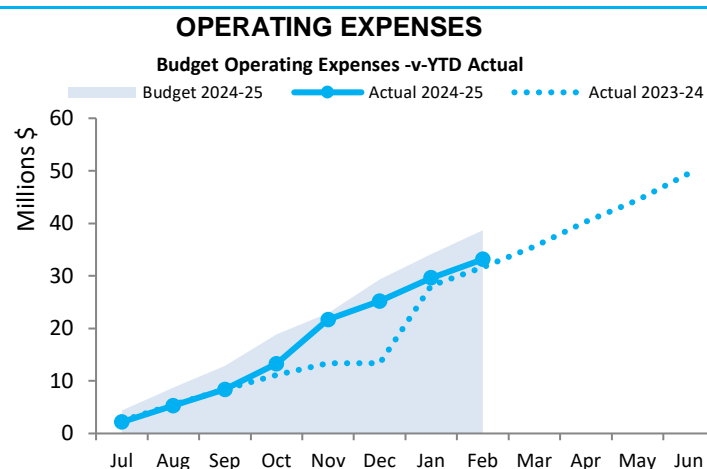
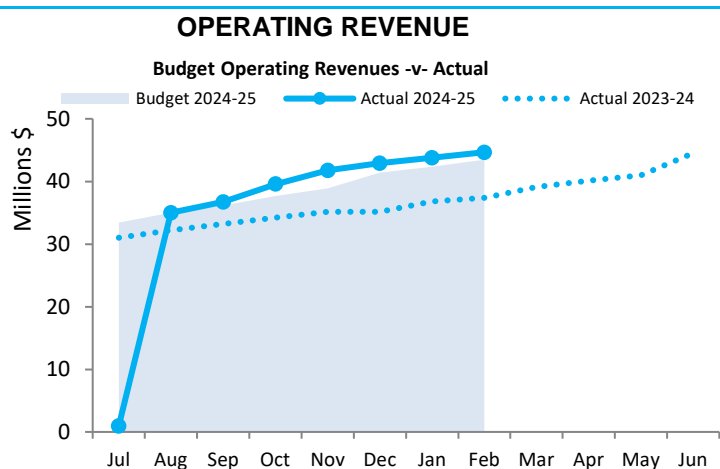
Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

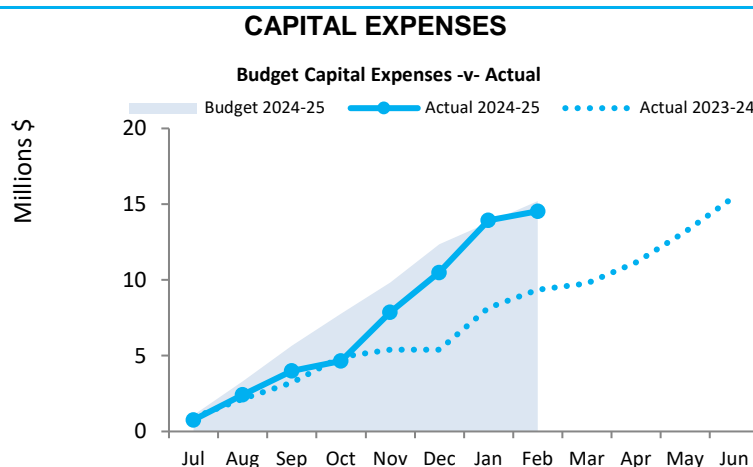
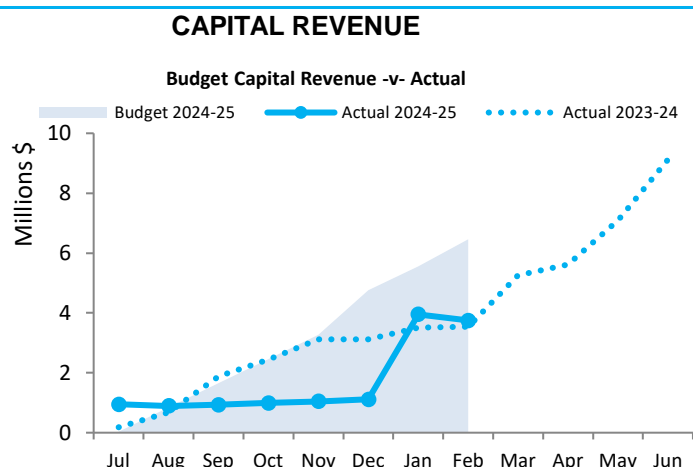
**SHIRE OF BROOME**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**2 KEY INFORMATION - GRAPHICAL**

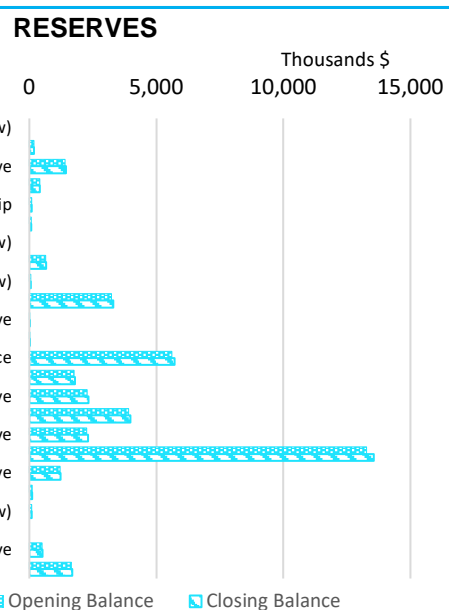
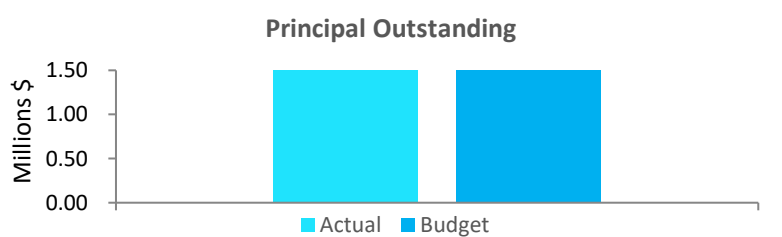
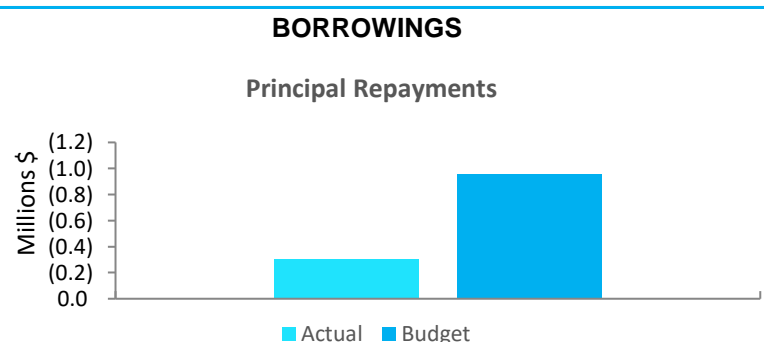
**OPERATING ACTIVITIES**



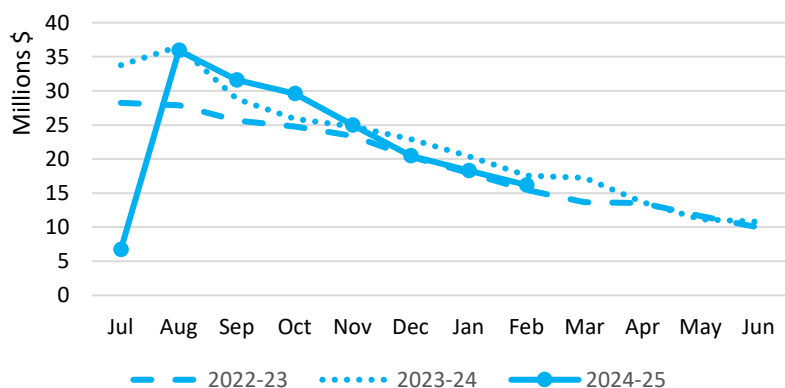
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

### 3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

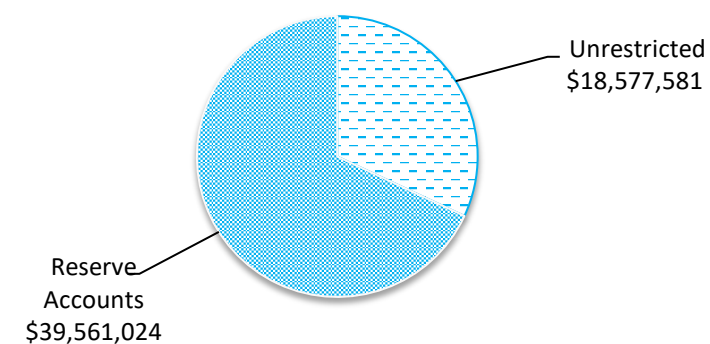
Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand	Cash and cash equivalents	4,200	0	4,200	0	On Hand	Nil	On Hand
Municipal Bank Account	Cash and cash equivalents	3,564,832	0	3,564,832	0	CommBank	3.85%	At Call
Business Online Saver	Cash and cash equivalents	4,224,093	0	4,224,093	0	CommBank	4.35%	At Call
Reserve Bank Account	Cash and cash equivalents	0	3,960,922	3,960,922	0	CommBank	4.35%	At Call
Trust Bank Account	Cash and cash equivalents	200,339	0	200,339	0	CommBank	0.00%	At Call
Grants Bank Account	Cash and cash equivalents	584,117	0	584,117	0	CommBank	4.35%	At Call
ESCROW	Cash and cash equivalents	0	3,600,102	3,600,102	0	Perpetual	0.00%	At Call
Term Deposit	Cash and cash equivalents	10,000,000	0	10,000,000	0	Westpac	5.14%	26/03/2025
Term Deposit	Cash and cash equivalents	0	32,000,000	32,000,000	0	Westpac	5.15%	26/06/2025
<b>Total</b>		<b>18,577,581</b>	<b>39,561,024</b>	<b>58,138,605</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents (including Financial Assets - Term Deposits)		18,577,581	39,561,024	58,138,605	0			
		<b>18,577,581</b>	<b>39,561,024</b>	<b>58,138,605</b>	<b>0</b>			

#### KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

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



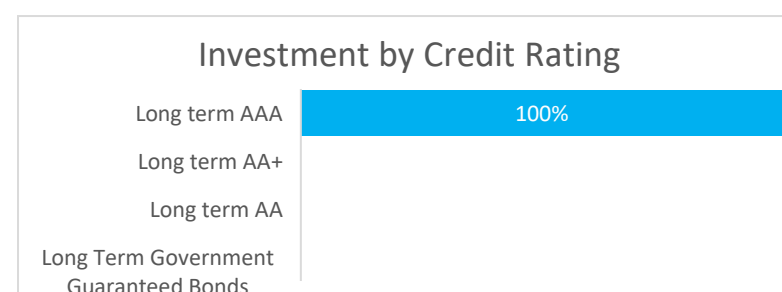
#### Term deposit information

Investment Type	Institution	Rating	Interest rate	Deposit Date	Maturity	Investment Term (days)	Investment \$	Forecast interest \$
Reserve Funds	WBC	AAA	5.15%	26/11/2024	26/06/2025	212	32,000,000	956,539
Municipal Funds	WBC	AAA	5.14%	26/11/2024	26/03/2025	120	10,000,000	168,871
<b>Average Interest rate</b>			<b>5.15%</b>			<b>Total</b>	<b>42,000,000</b>	<b>1,125,410</b>

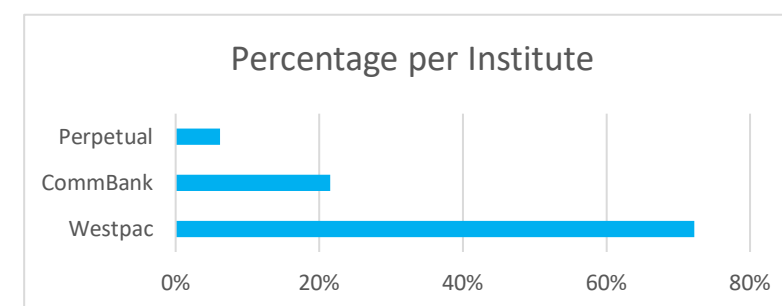
#### Investment Policy Reporting

Note: A review of the credit ratings held in the Investment Policy is required to ensure consistency with the Standard & Poors credit ratings for short and long term ratings.

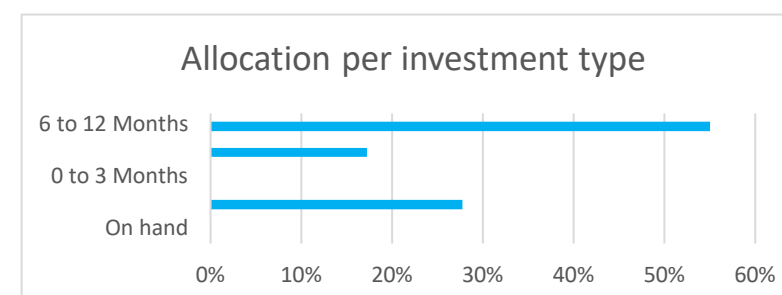
Credit Rating	Maximum % in credit rating category	Shire of Broome allocation
Long term AAA	100%	100%
Long term AA+	50%	0%
Long term AA	25%	0%
Guaranteed Bonds	100%	0%



Institution	Maximum % in authorised institute	Shire of Broome allocation
Westpac	100%	72%
CommBank	100%	22%
Perpetual	100%	6%



Institution	Allocation per investment type
On hand	0.01%
At call	27.75%
0 to 3 Months	0.00%
3 to 6 Months	17.20%
6 to 12 Months	55.04%



SHIRE OF BROOME  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

4 RESERVE ACCOUNTS

Reserve account name	Original Budget				Amended Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by legislation</b>												
Cash-in-lieu of Carparking (New)	0	0	0	0	0	0	0	0	0	0	0	0
Cash-in-lieu of Public Open Space (New)	180,587	0	0	180,587	180,587	0	0	180,587	180,587	3,641	0	184,228
<b>Reserve accounts restricted by Council</b>												
Leave reserve	1,403,925	25,266	0	1,429,191	1,404,279	25,266	(75,242)	1,354,303	1,404,279	28,309	0	1,432,588
Restricted cash	445,042	0	(445,042)	0	406,946	0	(445,042)	(38,096)	406,946	0	0	406,946
Community sponsorship	87,999	1,558	0	89,557	88,021	1,558	0	89,579	88,021	1,774	0	89,795
EDL sponsorship	29,371	520	0	29,891	79,379	520	(26,500)	53,399	79,379	1,600	0	80,979
Developer Contributions - Roads (New)	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions - Footpaths (New)	604,206	0	(182,364)	421,842	646,787	0	(168,785)	478,002	646,787	13,039	0	659,826
Developer Contributions - Drainage (New)	91,243	0	0	91,243	61,424	0	0	61,424	61,424	1,238	0	62,662
Road reserve	3,233,510	285,723	(151,981)	3,367,252	3,234,530	285,723	(151,981)	3,368,272	3,234,530	65,206	0	3,299,736
Public Art Reserve	6,711	119	0	6,830	6,712	119	0	6,831	6,712	135	0	6,847
BRAC (Leisure Centre) Reserve	22,092	1,119	0	23,211	22,107	1,119	0	23,226	22,107	446	0	22,553
Public Open Space	6,959,279	1,089,440	(2,797,472)	5,251,247	5,607,811	1,171,006	(1,444,682)	5,334,135	5,607,811	113,050	0	5,720,861
Drainage reserve	1,720,683	54,255	0	1,774,938	1,755,533	69,255	0	1,824,788	1,755,533	35,391	0	1,790,924
Plant reserve	2,279,786	314,471	(55,747)	2,538,510	2,280,160	314,471	(55,747)	2,538,884	2,280,160	45,967	0	2,326,127
Buildings reserve	4,002,171	999,457	(878,163)	4,123,465	3,901,844	1,020,408	(812,480)	4,109,772	3,901,844	78,659	0	3,980,503
Refuse site reserve	2,162,463	43,748	(698,050)	1,508,161	2,261,492	43,748	(1,003,888)	1,301,352	2,261,492	45,590	0	2,307,082
Regional resource recovery park reserve	13,239,766	579,579	(32,175)	13,787,170	13,281,953	1,672,579	(130,547)	14,823,985	13,281,953	267,756	0	13,549,709
IT & equipment reserve	1,209,183	240,290	0	1,449,473	1,209,451	240,290	0	1,449,741	1,209,451	24,382	0	1,233,833
Kimberley zone reserve	110,746	1,960	(112,706)	0	110,773	1,960	(112,706)	27	110,773	2,233	0	113,006
Resilience Reserve (New)	96,465	100,000	0	196,465	96,465	100,000	0	196,465	96,465	1,945	0	98,410
Staff Housing Reserve (New)	0	0	0	0	0	0	0	0	0	0	0	0
Carpark reserve	499,597	303,187	(105,188)	697,596	499,707	303,187	(105,188)	697,706	499,707	10,074	0	509,781
Footpath reserve	1,605,659	194,225	(108,832)	1,691,052	1,651,338	267,750	(154,373)	1,764,715	1,651,338	33,290	0	1,684,628
	<b>39,990,484</b>	<b>4,234,917</b>	<b>(5,567,720)</b>	<b>38,657,681</b>	<b>38,787,299</b>	<b>5,518,959</b>	<b>(4,687,161)</b>	<b>39,619,097</b>	<b>38,787,299</b>	<b>773,725</b>	<b>0</b>	<b>39,561,024</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Original	Amended		YTD Actual	YTD Variance
	Budget	Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - non-specialised	5,426,684	4,570,181	3,539,041	1,770,808	(1,768,233)
Furniture and equipment	123,926	109,890	81,890	69,788	(12,102)
Plant and equipment	2,809,771	2,574,111	1,336,874	458,417	(878,457)
<b>Acquisition of property, plant and equipment</b>	<b>8,360,381</b>	<b>7,254,182</b>	<b>4,957,805</b>	<b>2,299,013</b>	<b>(2,658,792)</b>
Infrastructure - roads	4,036,811	4,229,867	978,648	1,434,421	455,773
Infrastructure - drainage	10,000	4,570	4,570	5,800	1,230
Infrastructure - recreation areas	14,031,277	50,049,357	8,916,287	10,671,578	1,755,291
Infrastructure - other	186,255	630,179	347,179	125,413	(221,766)
<b>Acquisition of infrastructure</b>	<b>18,264,343</b>	<b>54,913,973</b>	<b>10,246,684</b>	<b>12,237,213</b>	<b>1,990,529</b>
<b>Total capital acquisitions</b>	<b>26,624,724</b>	<b>62,168,155</b>	<b>15,204,489</b>	<b>14,536,226</b>	<b>(668,263)</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions	10,794,394	47,355,680	6,459,698	3,747,227	(2,712,471)
Borrowings	3,963,081	3,963,717	0	0	0
Other (disposals & C/Fwd)	729,394	559,117	322,695	0	(322,695)
Reserve accounts	4,285,922	3,303,541	655,821	0	(655,821)
Contribution - operations	6,851,934	6,817,315	7,766,275	10,757,985	2,991,710
<b>Capital funding total</b>	<b>26,624,725</b>	<b>61,999,370</b>	<b>15,204,489</b>	<b>14,505,212</b>	<b>(699,277)</b>
				<b>31,014</b>	

**KEY INFORMATION**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

**Reportable Value**

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.























Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.



5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

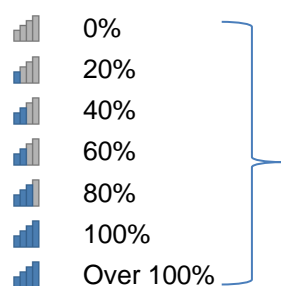
Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
<b>Buildings - non-specialised</b>					
Shire Key Worker Housing - Capex New 2023/24	2,965,364	2,123,698	2,123,698	1,276,525	847,173
Town Beach Kiosk Cap Build New Const-Cap Exp-Other Build Lea	72,715	64,225	64,225	38,868	25,357
Brac Gym And Fitness Facility - Detailed Design / Tender Package- Cap Ex	406,107	424,926	424,926	132,104	292,822
Pavillion Build New Const Stg 2 - Brac Ovals - Cap Exp	13,200	13,200	0	0	0
Western Australian Football Commission Grant Expenditure - Medland	60,000	87,000	67,000	0	67,000
Library Building Renewal	17,500	39,100	21,600	39,082	(17,482)
Male Oval Toilets Renewal Cap Exp	200,000	133,766	100,442	136,947	(36,505)
Building Amp - Museum Capital Works	5,000	5,000	0	2,410	(2,410)
Museum Precinct Master Plan	72,500	72,500	72,500	0	72,500
Brac Building Renewal - Cap Exp - Brac Dry	44,500	44,500	0	32,290	(32,290)
Admin Building - Packaged Plant- Cap Ex	365,140	365,140	365,140	0	365,140
Depot Building Const Renewal - Cap Exp - Depot Operations	28,800	28,800	0	7,430	(7,430)
Brac Building Upgrade - Cap Exp - Brac Dry	220,000	320,000	0	0	0
Civic Centre Building Renewal (Inc Plant & Furn) - Cap Exp - Public Halls	62,095	64,470	52,095	40,223	11,872
Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support	11,000	11,000	0	8,625	(8,625)
KRO1 Building Renewal - Cap Exp - Office Prop Leased	98,600	50,693	50,693	46,798	3,895
KRO2 Building Renewal - Cap Exp - Office Prop Leased	110,000	110,000	0	0	0
BOSCCA Building Renewal (Inc Plant & Furn) - Cap Exp - Com Fac Leased	22,000	22,000	0	9,325	(9,325)
Town Beach Cafe Redevelopment - Cap Exp	590,163	590,163	196,722	180	196,542
Depot Security Gates Upgrade	62,000	0	0	0	0
<b>Total Buildings - non-specialised</b>	<b>5,426,684</b>	<b>4,570,181</b>	<b>3,539,041</b>	<b>1,770,808</b>	<b>1,768,233</b>
<b>Furniture and equipment</b>					
Exhibition Infrastructure For Kimberley Artwork Grant - Cap Exp	0	69,788	41,788	69,788	(28,000)
Software Cap Exp - IT (dont use)	73,926	40,102	40,102	0	40,102
Mola Mapping	50,000	0	0	0	0
<b>Total Furniture and equipment</b>	<b>123,926</b>	<b>109,890</b>	<b>81,890</b>	<b>69,788</b>	<b>12,102</b>
<b>Plant and equipment</b>					
Vehicle & Mob Plant New Cap Exp - Comm Services	58,000	58,000	0	0	0
Vehicles & Mobile Plant New - Cap Exp- Sanit Gen Refuse	60,000	60,000	0	0	0
Vehicle & Mobile Plant New - Cap Exp- IT	30,000	30,000	30,000	0	30,000
Vehicle & Mobile Plant New - Cap Exp - Depot Ops	68,000	219,534	151,534	0	151,534
Vehicle & Mob Plant New - Cap Exp - Works Ops	62,000	62,000	0	4,540	(4,540)
Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refuse	385,615	385,615	262,615	9,445	253,170
Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Dev Services	60,277	60,268	60,268	0	60,268
Vehicles & Mobile Plant Renewal(Replacement) - Cap Exp - Town Plann	58,000	58,000	0	0	0
Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- Swim Area & Beaches	25,000	25,000	0	0	0
Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	793,545	426,588	123,023	84,748	38,275
Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	82,000	82,000	0	0	0
Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	890,891	873,995	476,323	126,123	350,200
Mobile Plant & Equipment Renewal (Replacement) - Cap Exp - Sanitation Other	70,043	233,111	233,111	233,560	(449)
BRAC Booster Pump	166,400	0	0	0	0
<b>Total Plant and equipment</b>	<b>2,809,771</b>	<b>2,574,111</b>	<b>1,336,874</b>	<b>458,417</b>	<b>878,457</b>
<b>Infrastructure - roads, footpaths &amp; bridges</b>					
Urban Maint Reseals Renewal Works Cap Exp	965,619	940,098	151,638	657,707	(506,069)
Carpark Annual Reseals As Per Amp - Various	12,841	0	0	0	0
Frederick St Footpath Construction - Jewell To The Boulevard	157,500	157,500	0	12,046	(12,046)
Various Footpath Renewals - Cap Exp .	86,727	132,268	103,357	122,335	(18,978)
Black Spot - Fairway Drive Traffic Calming Device	84,622	84,623	0	12,372	(12,372)
Frederick St Roundabout - Brac Entry	1,512,126	1,624,626	0	242,165	(242,165)
Old Broome Road	0	1	1	7,227	(7,226)
De Marchi Road Black Spot - Cap Exp	453,821	453,266	192,765	216,407	(23,642)
State Blackspot - Frederick Street Off-Street Carpark Cap (Broome Shs) Exp	250,000	243,640	243,640	0	243,640
Footpaths - Various	150,788	150,788	0	142,430	(142,430)
Broome North Subdivision - New Footpath Construction	31,576	52,573	52,573	32	52,541
Sanctuary Road - Idf - 01 Cap Ex Grant Exp	213,934	270,984	199,674	21,700	177,974
Japanese Cemetery New Infra By P & G - Cap Exp	12,500	12,500	0	0	0
Cape Leveque Tourist Bay And Signage	32,757	35,000	35,000	0	35,000
Misc Infrastructure Renewals per AMP	72,000	72,000	0	0	0
<b>Total Infrastructure - roads, footpaths &amp; bridges</b>	<b>4,036,811</b>	<b>4,229,867</b>	<b>978,648</b>	<b>1,434,421</b>	<b>(455,773)</b>
<b>Infrastructure - drainage</b>					
Drainage Grate Improvements	10,000	4,570	4,570	5,800	(1,230)
<b>Total Infrastructure - drainage</b>	<b>10,000</b>	<b>4,570</b>	<b>4,570</b>	<b>5,800</b>	<b>(1,230)</b>
<b>Infrastructure - recreation areas</b>					
Cable Beach Stage 1 Rtr/Rpg Grant Expenditure - Cable Beach Road West	0	0	0	3,132	(3,132)
Cable Beach Stage 1 - Other	477,224	474,980	325,939	729,420	(403,481)
Cable Beach Stage 1 Pacp Grant Expenditure	3,210,000	3,066,131	1,898,857	3,070,331	(1,171,474)
Cable Beach Stage 1 Bbrf Grant Expenditure	2,938,744	2,862,504	1,793,873	1,880,797	(86,924)

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
 Cable Beach Stage 1 Lotterywest Grant Expenditure	961,324	919,482	569,909	658,797	(88,888)
 Cable Beach Stage 1 Pacp 2 Grant Expenditure	750,000	750,000	477,274	86,442	390,832
 Cable Beach Stage 1 Loan Expenditure	2,350,507	2,297,463	1,442,730	1,390,230	52,500
 Cable Beach Stage 1 Reserve Expenditure	1,752,851	1,752,851	1,115,450	1,748,743	(633,293)
 Cable Beach Stage 1 Lrci Grant Expenditure Phase 4	608,942	608,942	387,506	608,942	(221,436)
 Cable Beach Stage 2 - Head Contract	0	35,875,000	0	0	0
 Reticulation Control System New Exp - Cap Exp Parks & Ovals	9,948	9,948	0	0	0
 Brac Oval Upgrade Of Infra - Cap Exp	450,010	447,835	361,825	38,501	323,324
 Cable Beach Foreshore Upgrade	205,430	267,924	267,924	54,591	213,333
 Mola Mapping	0	50,000	50,000	0	50,000
 Cable Beach Waterpark Detailed Design 23-24 Expenditure	0	350,000	210,000	401,651	(191,651)
 Haynes Oval Infra Upgrade Const By P&G - Cap Exp - Pks & Ovl	48,740	48,740	15,000	0	15,000
 Chippindale Park Renewal Infra - Cap Exp - Parks & Ovals	53,293	53,293	0	0	0
 Male Oval Renewal Infra - Cap Exp - Parks & Ovals	30,816	30,816	0	0	0
 Tolentino Park Infrastructure Renewal - Cap Exp	72,126	72,126	0	0	0
 Depot Other Infra Renewal Const - Cap Exp - Depot Ops	111,322	111,322	0	0	0
<b>Total Infrastructure - recreation areas</b>	<b>14,031,277</b>	<b>50,049,357</b>	<b>8,916,287</b>	<b>10,671,578</b>	<b>(1,755,291)</b>
<b>Infrastructure - other</b>					
 Mobile Garbage Bin Replacement - Cap Exp - San Gen Refuse	0	283,931	203,931	60,081	143,850
 Street Lighting At Various Locations - Renewal	105,000	105,000	0	7,880	(7,880)
 Sam Male Lugger Restoration- Cap Ex	49,080	28,700	12,700	43,929	(31,229)
 Depot Security Gates Upgrade	0	62,000	0	0	0
 Radar Speed Display Signs Cap Exp	0	1	1	6,588	(6,587)
 Community Recycling Centre - Rrp - Cap Exp	32,175	150,547	130,547	6,936	123,611
<b>Total Infrastructure - other</b>	<b>186,255</b>	<b>630,179</b>	<b>347,179</b>	<b>125,413</b>	<b>221,766</b>
	<b>26,624,724</b>	<b>62,168,155</b>	<b>15,204,489</b>	<b>14,536,226</b>	<b>1,336,526</b>

Capital expenditure total

Level of completion indicators

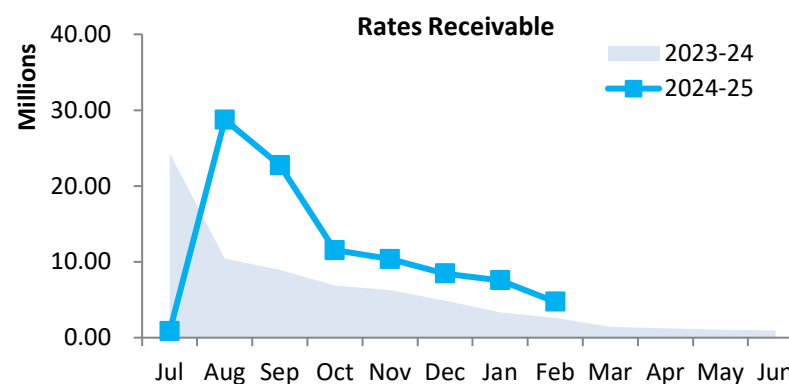


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.



6 RECEIVABLES

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous year	1,227,911	1,052,012
Levied this year	26,565,004	28,837,505
Less - collections to date	(26,740,903)	(25,156,265)
<b>Net rates collectable</b>	<b>1,052,012</b>	<b>4,733,252</b>
% Collected	96.2%	84.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Trade receivables	(105,519)	417,337	74,179	3,390	207,735	597,122
Percentage	(17.7%)	69.9%	12.4%	0.6%	34.8%	
<b>Balance per trial balance</b>						
Trade receivables						608,947
Infringement Debtors						244,390
GST receivable						142,443
Receivables for employee related provisions						49,347
Allowance for credit losses of other receivables						(244,274)
<b>Total receivables general outstanding</b>						<b>800,853</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

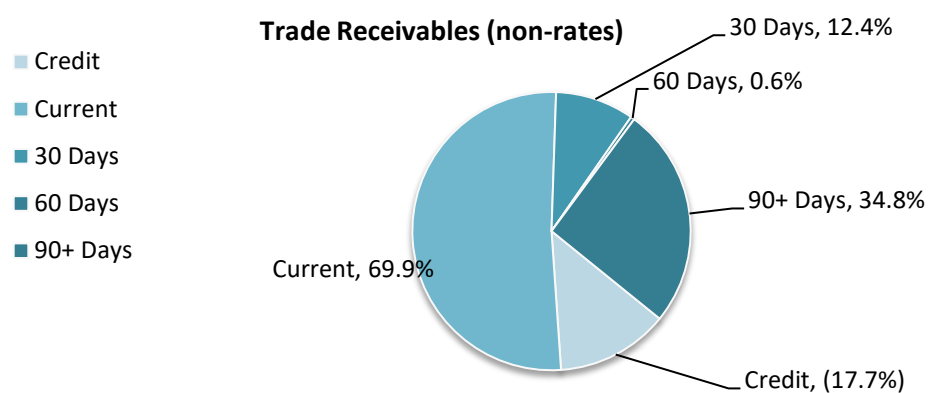
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



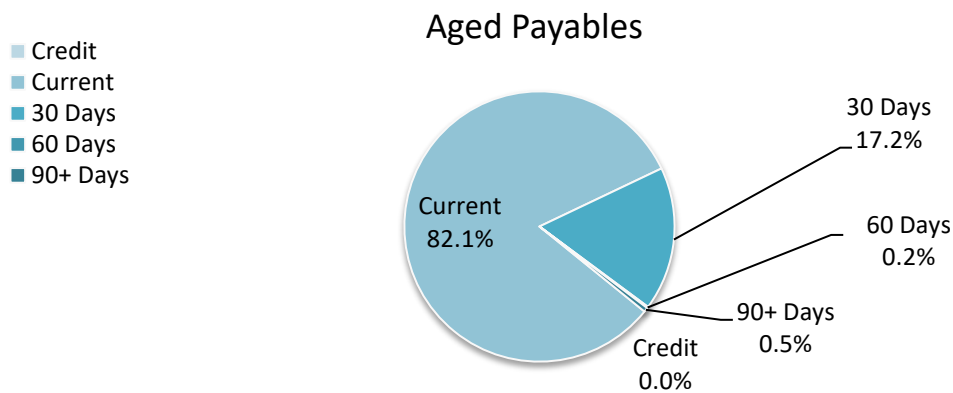
7 PAYABLES

Sundry creditors	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Sundry creditors	0	482,094	101,048	988	3,054	587,184
Percentage	0.0%	82.1%	17.2%	0.2%	0.5%	
<b>Balance per trial balance</b>						
Sundry creditors						587,184
Building Services Levy						27,232
Employee liabilities						1,135
Prepaid rates						387,632
Accrued payroll liabilities						3,159
ATO liabilities						(12,759)
Bonds and deposits held						851,600
Accrued liabilities						549,630
<b>Total payables general outstanding</b>						<b>2,394,813</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



8 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Town Beach Redevelopment	197	1,096,897	0	0	(45,758)	(91,886)	1,051,139	1,005,011	(11,947)	(17,362)
Chinatown Revitalisation Project Stage 1	196	889,945	0	0	(85,276)	(171,356)	804,669	718,589	(11,025)	(16,014)
Chinatown Revitalisation Project Stage 2	198	1,468,313	0	0	(54,597)	(109,726)	1,413,716	1,358,587	(19,261)	(28,099)
Chinatown Contingency	201	1,626,711	0	0	(45,927)	(92,946)	1,580,784	1,533,765	(42,291)	(76,252)
Broome Life Saving Club	200	157,960	0	0	0	0	157,960	157,960	0	0
Cable Beach Stage 1	NEW	0	0	997,717	0	(49,886)	0	947,831	0	(34,122)
Shire Key Worker Accommodation	NEW	0	0	2,966,000	0	(296,536)	0	2,669,464	0	(135,221)
		5,239,826	0	3,963,717	(231,558)	(812,336)	5,008,268	8,391,207	(84,524)	(307,070)
<b>Self supporting loans</b>										
Broome Golf Club	199	1,153,846	0	0	(48,077)	(96,154)	1,105,769	1,057,692	(15,158)	(22,076)
Broome Life Saving Club		842,040	0	0	(23,172)	(46,899)	818,868	795,141	(26,401)	(47,289)
		1,995,886	0	0	(71,249)	(143,053)	1,924,637	1,852,833	(41,559)	(69,365)
<b>Total</b>		<b>7,235,712</b>	<b>0</b>	<b>3,963,717</b>	<b>(302,807)</b>	<b>(955,389)</b>	<b>6,932,905</b>	<b>10,244,040</b>	<b>(126,083)</b>	<b>(376,435)</b>
Current borrowings		608,967					306,160			
Non-current borrowings		6,626,745					6,626,745			
		<b>7,235,712</b>					<b>6,932,905</b>			

All debenture repayments were financed by general purpose revenue.  
Self supporting loans are financed by repayments from third parties.

New borrowings 2024-25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$					%	\$	\$	\$
Cable Beach Stage 1	0	997,717	WATC	Debenture	30	835,017	4.56	0	997,717	0
Shire Key Worker Accommodation	0	2,966,000	WATC	Debenture	20	1,560,204	4.56	0	2,966,000	0
	<b>0</b>	<b>3,963,717</b>				<b>2,395,221</b>		<b>0</b>	<b>3,963,717</b>	<b>0</b>

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

SHIRE OF BROOME  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

OPERATING ACTIVITIES

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	Budget			YTD Actual		
				Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
<b>Gross rental value</b>									
GRV - Residential	0.092478	5,118	166,098,639	15,360,470	207,979	15,568,449	15,308,772	396,277	15,705,049
GRV - Vacant	0.200813	173	3,246,770	651,994	0	651,994	651,994	0	651,994
GRV - Commercial	0.126712	558	59,937,332	7,594,779	0	7,594,779	7,594,779	0	7,594,779
GRV - Tourism	0.149846	605	22,611,039	3,388,174	0	3,388,174	3,388,174	0	3,388,174
<b>Unimproved value</b>									
UV - Rural	0.009019	54	19,691,000	177,593	0	420,486	420,486	0	420,486
UV - Mining	0.152538	29	1,501,724	229,070	0	229,070	229,070	0	229,070
UV - Commercial Rural	0.037704	22	11,152,293	420,486	0	177,593	177,593	0	177,593
<b>Sub-Total</b>		<b>6,559</b>	<b>284,238,797</b>	<b>27,822,566</b>	<b>207,979</b>	<b>28,030,545</b>	<b>27,770,868</b>	<b>396,277</b>	<b>28,167,145</b>
<b>Minimum payment</b>									
				<b>Minimum Payment</b>					
				<b>\$</b>					
<b>Gross rental value</b>									
GRV - Residential	1,344	44	578,580	59,136	0	59,136	59,136	0	59,136
GRV - Vacant	1,264	171	795,308	216,144	0	216,144	216,144	0	216,144
GRV - Commercial	1,344	22	153,862	29,568	0	29,568	29,568	0	29,568
GRV - Tourism	1,344	247	782,931	331,968	0	331,968	331,968	0	331,968
<b>Unimproved value</b>									
UV - Rural	1,344	4	196,300	5,376	0	5,376	5,376	0	5,376
UV - Mining	958	28	79,959	26,824	0	26,824	26,824	0	26,824
UV - Commercial Rural	1,344	1	3,300	1,344	0	1,344	1,344	0	1,344
<b>Sub-total</b>		<b>517</b>	<b>2,590,240</b>	<b>670,360</b>	<b>0</b>	<b>670,360</b>	<b>670,360</b>	<b>0</b>	<b>670,360</b>
Concession						(51,496)			(51,698)
<b>Total general rates</b>		<b>7,076</b>	<b>286,829,037</b>	<b>28,492,926</b>	<b>207,979</b>	<b>28,700,905</b>	<b>28,441,228</b>	<b>396,277</b>	<b>28,837,505</b>

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grant	Grants, subsidies and contributions revenue					YTD Revenue Actual
		Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
		\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>							
WA Grants Commission	Financial Assistance Grant - General Purpose	4	3	1,429,840	(1,429,836)	4	2
WA Grants Commission	Financial Assistance Grant - Roads	64,874	48,655	530,879	(466,005)	64,874	48,657
Department of Health	Broome CLAG Funding	7,000	7,000	7,000	0	7,000	0
Rio Tinto - Pilbara Iron Company Pty Ltd	Youth Partnership Agreement 2022-2025	76,000	76,000	63,000	13,000	76,000	77,890
Reimbursements	Economic Services	0	0	0	0	0	45,455
Gaming and Wagering Commission	Every Club Scheme Funding (DLGSC)	45,000	0	45,000	0	45,000	5,100
Department of Local Government, Sport and Cultural Industries	In the House	70,000	70,000	70,000	0	70,000	70,000
State Library of WA	Travel Grant	0	0	0	0	0	1,171
Main Roads WA	Street Lighting Subsidy	45,000	0	45,000	0	45,000	0
Main Roads WA	Direct Grant	202,110	202,110	168,000	34,110	202,110	202,110
Department Of Justice	A Sporting Chance	28,266	28,266	0	28,266	28,266	28,266
Department of Employment and Workplace Relations	Apprentice Wage Subsidy	0	0	0	0	0	11,940
Library Various grants		34,598	28,400	18,598	16,000	34,598	12,015
Department of Planning, Lands and Heritage	Coastal Management Plan Assistance Program 2024-25	46,000	30,664	46,000	0	46,000	44,000
Department of Planning, Lands and Heritage	Inclusion Development Fund	2,000	1,336	2,000	0	2,000	0
Department of Communities	Podcast Exhibition	55,000	37,500	0	55,000	55,000	2,000
Waste Management Grant	Waste Management	14,500	14,500	0	14,500	14,500	14,500
Mental Health Commission	Installation of needle disposal units	187,430	187,430	0	187,430	187,430	187,430
	Cable Beach Waterpark Detailed Design Income	507,028	492,028	58,600	448,428	507,028	53,600
<b>TOTALS</b>		<b>1,384,810</b>	<b>1,223,892</b>	<b>2,483,917</b>	<b>(1,099,107)</b>	<b>1,384,810</b>	<b>804,136</b>

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Capital grants, subsidies and contributions revenue

Provider	Grant	Amended	YTD	Annual	Budget	Expected	YTD
		Budget	Budget	Budget	Variations		Revenue
		Revenue					Actual
		\$	\$	\$	\$	\$	\$
Main Roads	Black Spot Frederick Street Carpark	211,450	120,968	211,450	0	211,450	89,604
Main Roads	RPG Stewart St, Port Guy intersection	880,000	0	880,000	0	880,000	352,000
Main Roads	RTR/RPG Cable Beach Stage 1 - Cable Beach Road West	712,500	0	600,000	112,500	712,500	0
Lotterywest	Cable Beach Stage 1 Cable Beach Stage 1	9,077,432	5,997,792	8,469,010	608,422	9,077,432	2,679,594
Community Sporting & Recreation Facilities	BRAC Tennis Court Surface Renewal	110,000	0	110,000	0	110,000	0
Department of Communities	Changing Places Cable Beach	35,875,000	0	0	35,875,000	35,875,000	0
Western Australian Football Commission		60,000	40,000	60,000	0	60,000	60,000
Roebuck Estate Development Pty Ltd	Drainage Headworks WAPC 155527 STAGE 11C 2022	15,000	15,000	0	15,000	15,000	23,000
Roebuck Estate Development Pty Ltd	Footpath Contribution WAPC 155527 STAGE 11C 2022	73,525	73,525	0	73,525	73,525	73,525
Education Department of Western Australia	Frederick Street Carpark Contribution towards parking at Broome SHS	0	0	250,000	(250,000)	0	0
Regional Bikeways Grant- Non Op Inc - Footpaths		1	1	0	1	1	0
Grants & Contr. Received Non Op - Cap Inc - Tourism & Area Promotion		270,984	142,624	213,934	57,050	270,984	0
Broome Civic Centre Capital Grants - Cap Inc - Bme Civic Centre		69,788	69,788	0	69,788	69,788	69,788
National Emergency Management Australia	Cable Beach (Walmanyjun) Coastal Protection Project	0	0	0	0	0	399,716
<b>TOTALS</b>		<b>47,355,680</b>	<b>6,459,698</b>	<b>10,794,394</b>	<b>36,561,286</b>	<b>47,355,680</b>	<b>3,747,227</b>

**SHIRE OF BROOME  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Classification	Nature & Type	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
<b>Budget adoption</b>						0
<b>OMC 29 August 2024 C/084/008</b>						
Develop Broome Housing Affordability Strategy and Master Planning						
Housing Support Program Grant Expenditure	Operating Expenditure	Materials and contracts			(98,428)	
Housing Support Program Grant Income	Operating Income	Grants, subsidies and contributions		98,428		0
Detailed design of Stage 3 (Waterpark) of the Walmanyjun Cable Beach Foreshore Redevelopment Project						
Cable Beach Waterpark Detailed Design Expenditure	Capital Expenditure	Payments for construction of infrastructure			(350,000)	
Cable Beach Waterpark Detailed Design Grant Income - Lotterywest	Operating Income	Grants, subsidies and contributions		350,000		0
<b>OMC 19 September 2024 C/0924/100</b>						
Implement previous resolution C/0624/066 regarding Energy Developments Ltd Funds						
Transfer from EDL Sponsorship Reserve	Reserve Transfer	Transfer from reserves		26,500		
EDL Sponsorship Programme	Operating Expenditure	Other expenditure			(26,500)	0
Implement previous resolution C/0624/066 regarding Community Development Fund						
Community Development Fund Stream 1 & Quick Response Grants	Operating Expenditure	Other expenditure			(19,500)	
Community Development Fund Stream 2 and 3	Operating Expenditure	Other expenditure		19,500		0
<b>OMC 31 October 2024 C/1024/026</b>						
As per Quarter 1 Finance & Costing Review						
Council Newsletter & Community Info	Operating Expenditure	Materials and contracts			(10,000)	
HRM Consultancy	Operating Expenditure	Materials and contracts			(22,500)	
Salary - Op Exp - Human Resources	Operating Expenditure	Employee costs		22,500		
All Employee Centrelink Paid Parental Leave - Op Exp	Operating Expenditure	Employee costs			(34,511)	
All Employee Centrelink Paid Parental Leave - Op Inc	Operating Income	Other revenue		11,779		
Grant Income - Comm Services - Regional Arts WA - Man-gala Lanterns	Operating Income	Grants, subsidies and contributions		20,000		
Arts & Culture Strategy Implementation - Man-gala Lanterns	Operating Expenditure	Materials and contracts			(20,000)	
Community Development Strategy - Community Safety Plan	Operating Expenditure	Materials and contracts			(13,000)	
Consultants Corp Serv - Op Exp - Corp Gov Support	Operating Expenditure	Materials and contracts			(77,061)	
Salary - Op Exp - Corp Serv Directorate	Operating Expenditure	Employee costs		69,113		
Salary - Op Exp - Corp Serv Directorate	Operating Expenditure	Employee costs		7,948		
Salary - Op Exp - Corp Serv Directorate	Operating Expenditure	Employee costs			(69,113)	
Salary - Op Exp - Corp Serv Directorate	Operating Expenditure	Employee costs			(7,948)	
Transfer from Leave Reserve	Reserve Transfer	Transfer from reserves		75,242		
Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic	Operating Income	Fees and charges		20,000		
WA Football Commission Grant Expenditure - Medlend	Capital Expenditure	Payments for construction of infrastructure			(27,000)	
BRAC Building Upgrade - Cap Exp - BRAC Dry	Capital Expenditure	Payments for property, plant and equipment			(100,000)	
Exhibition Infrastructure for Kimberley Artwork Grant	Capital Income	Proceeds from capital grants, subsidies and contributions		69,788		
Exhibition Infrastructure for Kimberley Artwork Grant - Cap Exp	Capital Expenditure	Payments for property, plant and equipment			(69,788)	



**SHIRE OF BROOME  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**BUDGET AMENDMENTS**

Library Reactive Maint - Op Exp	Operating Expenditure	Materials and contracts	(20,000)	
Transfer From Building Reserve Leased Comm Facilities - Un Clas	Reserve Transfer	Transfer from reserves	20,000	
Salary - Op Exp - Finance	Operating Expenditure	Employee costs	61,454	
Consultants Corp Serv - Op Exp - Corp Gov Support	Operating Expenditure	Materials and contracts	75,000	
Consultants and Relief Staff - Op Exp - Finance - Corp. Gov. & Support	Operating Expenditure	Materials and contracts	(218,054)	
Insurance - General	Operating Expenditure	Insurance	31,907	
Insurance - Workers Compensation	Operating Expenditure	Employee costs	62,077	
Reimbursement of Insurable Claimable Costs - Op Inc - Unclassified General	Operating Income	Other revenue	27,000	
Salary - Op Exp - IT	Operating Expenditure	Employee costs	16,285	
IT Contract Consultants - Exp	Operating Expenditure	Materials and contracts	(16,285)	
Minor Assets<\$5000 - IT Exp	Operating Expenditure	Materials and contracts	(13,560)	
Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel	Operating Income	Fees and charges	30,000	
Stat Fees & Lic - Building Permits	Operating Income	Fees and charges	40,000	
Planning General Project Consult - Op Exp Town Planning/Reg Dev	Operating Expenditure	Materials and contracts	(8,000)	
Relief Staff Exp - Op Exp - Ranger Operations	Operating Expenditure	Materials and contracts	(150,000)	
Salaries - Op Exp - Fire Prevention	Operating Expenditure	Employee costs	150,000	
Advertising Tags & Other Animal Control Exps - Op Exp - Animal Control	Operating Expenditure	Materials and contracts	(50,000)	
Relief Staff Expenses - Op Exp - Preventive - Inspection/Admin	Operating Expenditure	Materials and contracts	(20,000)	
Salary - Op Exp - Preventive - Inspection/Admin	Operating Expenditure	Employee costs	20,000	
State Direct MRWA/RRG Rd Maint Op Grant Rec'd	Operating Income	Grants, subsidies and contributions	34,110	
Mobile Garbage Bin Replacement - Cap Exp - San Gen Refuse	Capital Expenditure	Payments for property, plant and equipment	(201,000)	
Transfer Sanitation Steel - Op Exp	Operating Expenditure	Materials and contracts	(52,000)	
Consultants - Op Exp - Sanitation Gen Refuse	Operating Expenditure	Materials and contracts	(20,000)	
Waste Management Grant - Op Exp - Sanitation Gen Refuse	Operating Expenditure	Materials and contracts	(14,500)	
Kerbside collection - Op Inc - Sanitation Gen Refuse	Operating Income	Fees and charges	40,000	
Waste Management Grant - Op Inc - Sanitation Gen Refuse	Operating Income	Grants, subsidies and contributions	14,500	
WMF Op Income - Op Inc - Sanitation Gen Refuse	Operating Income	Fees and charges	500,000	
Transfer to Regional Resource Recovery Park Reserve - Cap Exp - Reg Res Rec Pk	Reserve Transfer	Transfer to reserves	(267,000)	
Town Beach Water Park - P&G Maint	Operating Expenditure	Materials and contracts	(32,700)	
Public BBQs Cleaning - Op Exp	Operating Expenditure	Materials and contracts	(17,342)	
Pressure Washing of Public Infrastructure - Op Exp	Operating Expenditure	Materials and contracts	(42,433)	
Urban Rubbish Bins Servicing - CCC Maint	Operating Expenditure	Employee costs	81,840	
General Litter Control - CCC Maint	Operating Expenditure	Employee costs	10,635	
Haas St Office - Reactive Maint - Op Exp	Operating Expenditure	Materials and contracts	(10,000)	
Cable Beach Restaurant - Reactive Maint - Op Ex	Operating Expenditure	Materials and contracts	(15,000)	
KRO2 - Reactive Maint - Op Exp	Operating Expenditure	Materials and contracts	(15,000)	(122,617)
<b>SMC 25 November 2024 C/1124/031</b>				
Walmanyjun Cable Beach Foreshore Redevelopment Stage 2	Capital Income	Proceeds from capital grants, subsidies and contributions	35,875,000	
Walmanyjun Cable Beach Foreshore Redevelopment Stage 2 - Head Contract	Capital Expenditure	Payments for construction of infrastructure	(35,875,000)	(122,617)
<b>OCM 12 December 2024 C/1224/005</b>				
Increase budget for A Sporting Chance program to account for unspent monies from prior year				
A Sporting Chance Grant	Operating Income	Grants, subsidies and contributions	28,266	
A Sporting Chance Program Expenditure	Operating Expenditure	Materials and contracts	(39,502)	
A Remote Chance Program Expenditure	Operating Expenditure	Materials and contracts	(22,714)	(156,567)

**SHIRE OF BROOME  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**BUDGET AMENDMENTS**

**OCM 12 December 2024 C/1224/006**

Mental Health Commission grant funding received to install needle disposal units

Operating Grant - Health  
Operating Expenditure - Health

Operating Income	Grants, subsidies and contributions	187,430		
Operating Expenditure	Materials and contracts		(187,430)	(156,567)

**OCM 12 December 2024 C/1224/023**

Frederick Street Intersection Upgrade

Frederick Street Intersection Upgrade - Income  
Frederick Street Intersection Upgrade - Expenditure

Capital Income	Proceeds from capital grants, subsidies and contributions	112,500		
Capital Expenditure	Payments for construction of infrastructure		(112,500)	(156,567)

**OCM 12 December 2024 C/1224/024**

Contaminated Site Remediation  
Contaminated Site Remediation- OP Ex  
WMF Operating Income  
Transfer to Regional Recovery Park Reserve

Operating Expenditure	Materials and contracts		(1,046,000)	
Operating Income	Fees and charges	1,800,000		
Reserve Transfer	Transfer to reserves		(754,000)	(156,567)

**OCM 12 December 2024 C/1224/013**

Adjust brought forward figures after audit finalisation

Increase in operating grants  
Increase in other revenue  
  
Financial assistance grant received in prior year  
Increase in operational expenditure

Operating Income	Grants, subsidies and contributions	17,500		
Operating Income	Other revenue	75,437		
Operating Income	Grants, subsidies and contributions		(1,895,841)	
Operating Expenditure	Materials and contracts		(276,548)	

Increase in non operating grants  
Decrease in expected proceeds from sale of assets  
Increase in expected proceeds from loans  
Decrease in expected capital expenditure  
Decrease in expected capital expenditure  
Transfers from Reserve  
Transfers to Reserve - Cable Beach

Capital Income	Proceeds from capital grants, subsidies and contributions	415,472		
Capital Income	Proceeds from disposal of assets		(157,762)	
Capital Income	Proceeds from new borrowings	636		
Capital Expenditure	Payments for construction of infrastructure		(265,127)	
Capital Expenditure	Payments for property, plant and equipment	1,422,212		
Reserve Transfer	Transfer from reserves		(1,002,301)	
Reserve Transfer	Transfer to reserves		(81,566)	

Change in b/fwd surplus

Opening surplus(deficit)	Surplus or deficit at the start of the financial year	1,785,149		(119,306)
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**OCM 28 February 2025 C/0225/016**

Additional funds for Cable Beach Life Guard Services

Operating Expenditure	Materials and contracts		(80,000)	(199,306)
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**OCM 28 February 2025 C/1224/023**

Increase Expenditure for Frederick St Intersection Upgrades  
  
Increase Roads to Recovery Grant to offset increase expenditure

Capital Expenditure	Payments for construction of infrastructure		(112,500)	
Capital Income	Proceeds from capital grants, subsidies and contributions	112,500		(199,306)

**OCM 28 February 2025 C/0225/014 (Mid-Year Review)**

Additional funds required for travel to Halls Creek & Canberra - Kimberley Zone

Operating Expenditure	Materials and contracts		(7,500)	
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SHIRE OF BROOME  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025

BUDGET AMENDMENTS

Additional funds for National PIA Awards, increased travel CEO & President  
Savings in Executive Travel & Accommodation  
Structural wall works required in leisure pool  
Increased costs for chemicals for pool  
Increase in instructor costs & AV equipment & set up

Increased revenue for BRAC aquatic fitness  
Increase revenue from BRAC pool entry  
Failure of large items needing repair - sewer pump, railing etc at BRAC  
Room hires increased at BRAC  
Increased fees from holiday program  
Increased repairs expenditure due to vandalism - Medland Pavilion  
Increased fees from Father McMahon playing fields  
Adjustment for miscellaneous income

Adjustment for library grant income  
Increase in 2024 audit fees for restating balances in financial statements  
Adjustment in Emergency Levy  
Increase in Landgate Valuation valuations for GRV review  
Interim rates increase comparative to nudget  
External support for Finance vacancies (LoGo contract)  
Salary savings due to Manager vacancy  
Superannuation savings due to Manager vacancy  
LSL recoup from previous Local Govt for current employee  
Governance - additional funds for study tour Pt Hedland, Dampier visit  
Increased expenses due to increased councillor workshops  
Increased cemetery fee revenue  
Circus & Shinju hires Male Oval  
Increased consultant fee for strategic review of Council Plan  
Reduction of interest payments for Key Worker accommodation not full year  
increased interest on Municipal Funds  
Savings from Altus Definitiv payroll upgrade  
Transfer of funds to IT Operating account  
Salary vacancies in IT  
Superannuation savings in IT  
IT contractors & consultants due to vacancies  
Increased income from commercial pool inspections  
Increased for Australian Sports Commission Play Well Grant

Grant income for Play Well Grant  
Engagement of contractor to assist with staff vacancy - Marketing and Communications  
Savings in employee expenses transferred to contractor to cover vacancy  
Savings in security incentive scheme  
Increased expenditure for Future Ready Project

Increased grant income Future Ready Project, Bike West Grant  
Decreased expenditure for INPEX grant  
Increase expenditure for artists in residence (AC03)  
Discontinuation of Sporting Chance program  
Salary adjustments due to discontinuation of Sporting Chance Grant  
Salary adjustments following discontinuation of A Sporting Chance  
Salary adjustments following discontinuation of A Sporting Chance  
Increased buudget for contract rangers accommodation & Salary cover for relief  
Cover for ongoing staff shortages. Reduction in salaries account.

Operating Expenditure	Materials and contracts		(10,000)
Operating Expenditure	Materials and contracts	17,500	
Operating Expenditure	Materials and contracts		(10,000)
Operating Expenditure	Materials and contracts		(15,000)
Operating Expenditure	Materials and contracts		(10,000)
Operating Income	Revenue from operating activities	10,000	
Operating Income	Fees and charges	30,000	
Operating Expenditure	Materials and contracts		(20,000)
Operating Income	Fees and charges	10,000	
Operating Income	Fees and charges	10,000	
Operating Expenditure	Materials and contracts		(15,000)
Operating Income	Fees and charges	10,000	
Operating Income	Other revenue	20,000	
Operating Income	Grants, subsidies and contributions	16,000	
Operating Expenditure	Materials and contracts		(15,000)
Operating Expenditure	Materials and contracts		(13,006)
Operating Expenditure	Materials and contracts		(7,000)
Operating Income	General rates	77,021	
Operating Expenditure	Materials and contracts		(67,000)
Operating Expenditure	Employee costs	50,000	
Operating Expenditure	Employee costs	5,000	
Operating Income	Other revenue	13,169	
Operating Expenditure	Materials and contracts		(37,000)
Operating Expenditure	Materials and contracts		(10,000)
Operating Income	Fees and charges	10,000	
Operating Income	Fees and charges	14,000	
Operating Expenditure	Materials and contracts	15,000	
Operating Expenditure	Finance costs	80,000	
Operating Income	Interest revenue		(77,000)
Capital Expenditure	Materials and contracts	33,824	
Operating Expenditure	Materials and contracts		(33,824)
Operating Expenditure	Employee costs	40,000	
Operating Expenditure	Employee costs	5,000	
Operating Expenditure	Materials and contracts		(45,000)
Operating Income	Fees and charges	35,000	
Operating Expenditure	Materials and contracts		(17,500)
Operating Income	Grants, subsidies and contributions	17,500	
Operating Expenditure	Materials and contracts		(12,727)
Operating Expenditure	Employee costs	12,727	
Operating Expenditure	Materials and contracts	10,000	
Operating Expenditure	Materials and contracts		(10,000)
Operating Income	Grants, subsidies and contributions	13,000	
Operating Expenditure	Materials and contracts	10,000	
Operating Expenditure	Materials and contracts		(10,000)
Operating Expenditure	Materials and contracts	32,308	
Operating Expenditure	Employee costs	1,994	
Operating Expenditure	Employee costs	74,095	
Operating Expenditure	Employee costs	9,304	
Operating Expenditure	Materials and contracts		(25,000)
Operating Expenditure	Employee costs		(95,000)

**SHIRE OF BROOME  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**BUDGET AMENDMENTS**

Reduction in salaries due to staff shortages in Fire Prevention	Operating Expenditure	Employee costs	106,200		
Reduction in salaries forecast for FY25 due to ongoing staff shortages.	Operating Expenditure	Employee costs	13,800		
Additional funds for legal expenses required for dog attack	Operating Expenditure	Materials and contracts		(7,500)	
External contractor to back fill vacant Manager of Operations	Operating Expenditure	Materials and contracts		(45,000)	
Salary savings for Manager Operations	Operating Expenditure	Employee costs	45,000		
		Payments for property, plant and equipment		(12,515)	
Purchase of slasher attachments for Parks Skidsteer loader	Capital Expenditure				
Reduction in transfer station concrete costs	Operating Expenditure	Materials and contracts	80,000		
Increased hire costs of excavator for waste facility due to compactor repairs	Operating Expenditure	Materials and contracts		(90,000)	
Additional funds required for Waste Financial review	Operating Expenditure	Materials and contracts		(20,000)	
Additional reactive repairs for waste weighbridge	Operating Expenditure	Materials and contracts		(10,000)	
		Revenue from operating activities	92,000		
Additional income for sale of scrap steel	Operating Income				
Transfer to Resource Recovery Reserve due to increase scrap steel sales	Capital Income	Transfer to reserves		(72,000)	
Income from Drainage Headworks fee	Capital Income	Fees and charges	15,000		
Transfer of increase revenue to Drainage Reserve	Capital Income	Transfer to reserves		(15,000)	
		Payments for construction of infrastructure	42,551		
Savings on Male Oval Toilets Renewal	Operating Expenditure				
Transfer to Building Reserve from Male Oval toilet savings	Capital Income	Transfer to reserves		(42,551)	
		Proceeds from capital grants, subsidies and	73,525		
Footpath Development contribution from Roebuck Estate Construction	Capital Income				
Transfer to Footpath Reserve	Capital Income	Transfer to reserves		(73,525)	
		Payments for construction of infrastructure	50,000		
Cable Beach Stage 1 transfers for Monsoonal Vine Thickett boardwalk (CB08)	Capital Expenditure				
		Payments for construction of infrastructure		(50,000)	
Cable Beach Upgrade for Monsoonal Vine Thickett boardwalk	Capital Expenditure				
Amendment for significant development in crossovers expenditure	Operating Expenditure	Materials and contracts		(30,000)	
Consultants costs for review of Weed Management strategy	Operating Expenditure	Materials and contracts		(29,000)	
Reactive at Walcott Street Shire owned property	Operating Expenditure	Materials and contracts		(10,000)	
Rent Increase on 69 Robinson Street	Operating Income	Other revenue	32,500		
Rent decrease due to vacancy 15 Shelduck Way	Operating Income	Other revenue		(22,500)	
Savings in preparation of Asset Management Plan	Operating Expenditure	Materials and contracts	10,000		
Allocation for insurance costs at Cemetery	Operating Expenditure	Insurance		(19,183)	
		Payments for property, plant and equipment		(21,600)	
Library building renewal - aircon renewal	Capital Expenditure				
Transfer to Building Reserve for library building renewal	Capital Income	Transfer to reserves	21,600		
Broome Visitor Centre breakdown of Fire Indicator Panel	Operating Expenditure	Materials and contracts		(10,000)	
Additional painting of Haas Street admin office	Operating Expenditure	Materials and contracts		(10,000)	(87,619)
			<b>45,102,326</b>	<b>(45,189,945)</b>	<b>(87,619)</b>