



# AGENDA

FOR THE

AUDIT AND RISK COMMITTEE MEETING

**7 OCTOBER 2025**

# NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of Council will be held on Tuesday, 7 October 2025 in the Council Chambers, Corner Weld and Haas Streets, Broome, commencing at 9.00 am.

Regards,



J HALL  
**Acting Chief Executive Officer**

03/10/2025

## 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**  
**TUESDAY 7 OCTOBER 2025**  
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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 8 April 2025, 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 2025-26

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

#### SUMMARY:

The Audit and Risk Committee is requested to consider results of the Quarter 1 Finance and Costing Review (FACR) of the Shire's budget for the period ended 30 September 2025, including forecast estimates and budget recommendations to 30 June 2026.

#### BACKGROUND

##### Previous Considerations

OMC 26 June 2025                      Item 9.4.2 Adoption of the 2025/26 Annual Budget

##### Quarter 1 Finance and Costing Review

The Shire of Broome has completed its First Quarter Finance and Costing Review (FACR) for the 2025/26 financial year. This review evaluates the 2025/26 Annual Budget by comparing actual income and expenses, as well as commitments, from 1 July 2025 to 30 September 2025, while also providing updated forecasts for the remainder of the financial year.

The primary goal of this review is to identify any over or under expenditure and to assess whether income targets are being met. This information supports Executive and Responsible Officers in ensuring effective financial management of their projects and programs.

Following the review, a report is prepared detailing any necessary budget amendments that require approval by an absolute majority of the Council. Additionally, a summary is provided to outline the overall financial impact of the proposed changes on the Shire of Broome's projected end-of-year financial position, helping Council make informed and responsible decisions.

It is important to note that the 2025/26 Annual Budget, adopted at the Ordinary Meeting of Council on 26 June 2025, was a balanced budget, meaning that projected income matched projected expenditures.

#### COMMENT

Responsible officers completed their first quarter review on 18 September 2025. The executive team thoroughly reviewed and considered the budget requests, carefully weighing the impacts on service levels and potential delays to projects, against the overall annual budget.

The results project a **deficit** of **\$422,183** by 30 June 2026 if the proposed budget amendments are approved by Council. These figures represent a budget forecast based on expected income and spending. They do not reflect the actual financial position at the end of the year, which will be determined through the regular annual financial processes.

A summary of the findings is as follows:

| SHIRE OF BROOME SUMMARY REPORT        |                                                      |                                                             |                                                                                  |                                           |                                           |                         |
|---------------------------------------|------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------|
| BUDGET IMPACT                         |                                                      |                                                             |                                                                                  |                                           |                                           |                         |
|                                       | 2025/26<br>Adopted<br>Budget<br>(Income)/<br>Expense | YTD Adopted<br>Budget<br>Amendments<br>(Income)/<br>Expense | FACR Q1<br>Overall<br>(Income)<br>/Expense<br>(Org Savings<br>not<br>subtracted) | FACR Q1<br>Org<br>Expenses /<br>(Savings) | YTD Impact<br>(Org Savings<br>Subtracted) | YTD Overall<br>Position |
| Office of the CEO                     | \$0                                                  | \$0                                                         | \$13,864                                                                         | \$0                                       | \$13,864                                  | \$13,864                |
| Corporate Services                    | \$0                                                  | \$0                                                         | \$350,319                                                                        | \$318,081                                 | \$32,238                                  | \$350,319               |
| Development Services                  | \$0                                                  | \$0                                                         | \$21,000                                                                         | \$0                                       | \$21,000                                  | \$21,000                |
| Infrastructure Services               | \$0                                                  | \$0                                                         | \$37,000                                                                         | \$0                                       | \$37,000                                  | \$37,000                |
| Council approved<br>budget amendments | \$0                                                  | \$0                                                         | \$0                                                                              | \$0                                       | \$0                                       | \$0                     |
|                                       | <b>\$0*</b>                                          | <b>\$0</b>                                                  | <b>\$422,183</b>                                                                 | <b>\$318,081</b>                          | <b>\$104,102</b>                          | <b>\$422,183</b>        |

**\*Council adopted the annual budget with a predicted end-of-year balanced budget, which included previous year carried forward surplus. The carried forward surplus position is subject to change and may increase or decrease dependant on the findings of the annual audit due to commence 6 October 2025.**

While officers aim to minimise budget impacts and balance savings with expenditures in their respective areas, this is not always fully achievable. A detailed list of accounts and explanations, organised by Directorate, has been provided for the committee's review (see Attachment 1), ensuring transparency and tracking of financial management across various departments.

It is important to note that financial management involves more than just balancing savings and expenses. The approach taken reflects prudent financial planning, combined with flexibility in using reserves to address financial challenges.

#### Use of Reserves:

Where feasible, reserve funds are utilised to cover unforeseen expenses. In quarter 1, the Building Reserve is being used to offset costs associated with renewal of a failed air conditioning system in the library. This strategy leverages existing reserves appropriately, rather than seeking new funding. Similarly, the Refuse Site Reserve is being used to offset the cost of a fencing realignment which will allow the contingency area to be used for landfill.

#### Additional Income:

Any additional income streams that qualify for Council reserve funds are proposed to be transferred to the relevant reserve. In quarter 1, the net savings from the Waste business unit are proposed for allocation to the *Regional Resource Recovery Park Reserve* to fund future development of the Regional Resource Recovery Park. Further, the Town Beach Café

Redevelopment project is on hold and budgeted funds have been transferred to the Building Reserve until such a time as the project can recommence.

### **Quarter 1 amendments:**

The first quarter review examined how the proposed changes influence the overall budget and includes the following suggested amendments:

- **Financial Assistance Grant Reduction (expense):** A reduction of \$330,671 in General Purpose Grant funding was offset by an increase of \$36,900 in untied Local Roads grant funding. These movements are dictated by the Grants Commission, and reflect the ongoing decline in overall funding distributed to WA Local Governments.
- **Administrative Support (expense):** An outlay of \$33,520 is required for temporary contract cover for the critical position of Executive Assistant to the CEO, due to an upcoming vacancy. This is offset by salary savings of \$19,656 to arrive at a nett increase in expenditure of \$13,864.
- **Revenue Share – E-Scooters (saving):** The revised agreement with e-scooter provider 'Beam' increased the revenue received from \$0.20 to \$0.40 per trip. This is forecast to generate an additional \$15,000 in revenue in the 2025/26 financial year.
- **Staff Housing – Furnishings (expense):** An amount of \$25,000 is required to furnish one of the newly built staff houses. This will allow the Shire to offer furnished or unfurnished options to prospective employment candidates which will assist in attracting and retaining talented staff.
- **BRAC Reactive Maintenance (expense):** An amount of \$24,310 is required for replacement of ground level control gear to return Father McMahon Sports Field lighting to higher capacity.
- **Development of Public Health Plan (expense):** The responses received to the Request for Quotation to facilitate the Public Health Plan have indicated that additional funding of \$25,000 will be required to progress the project.

Since the adoption of the 2025/26 annual budget, there have been no requests to Council for budget amendments outside of this FACR process.

Whilst the proposed deficit is projected to be \$422,183, it should be noted that it is a forecast and that the reduction primarily relates to reduced grant funding. The proposed deficit is within the 1% materiality threshold adopted by Council, as part of the annual budget and as this has been identified early in the new financial year, it is anticipated that the executive management team will take measures attempting to reduce this deficit as part of FACR 2.

## **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 the last day of February 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; and
  - (d) include the following —
    - (i) the annual budget adopted by the local government;
    - (ii) an update of each of the estimates included in the annual budget;
    - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
    - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (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 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

[Regulation 33A inserted: Gazette 31 Mar 2005 p. 1048-9; amended: Gazette 20 Jun 2008 p. 2723-4; SL 2023/106 r. 18.]

## **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 (\$497,043) 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 **\$422,183** to 30 June 2026.

This net result includes \$104,102 of additional expenditure requirements across directorates, and a decrease in organisational income of \$318,081.

## 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 2026. 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 Nine – Effective leadership, advocacy and governance:**

Manage Council's finances comprising financial planning, investments, accounting, rates, debtors, creditors and payroll.

## VOTING REQUIREMENTS

*Absolute 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 2025;*
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2026 as attached;*
- 3. Notes a forecast net end-of-year deficit position to 30 June 2025 of **\$422,183** including previously adopted budget amendments.*

## **Attachments**

1. Schedule of Proposed Changes for FACR1

| SHIRE OF BROOME SUMMARY REPORT        |                                          |                                                    |                                |                                        |                                                                 |                                           |                         |
|---------------------------------------|------------------------------------------|----------------------------------------------------|--------------------------------|----------------------------------------|-----------------------------------------------------------------|-------------------------------------------|-------------------------|
| BUDGET IMPACT                         |                                          |                                                    |                                |                                        |                                                                 |                                           |                         |
|                                       | 2025/26 Adopted<br>Budget<br>(Inc) / Exp | YTD Adopted<br>Budget<br>Amendments<br>(Inc) / Exp | FACR Q1 Overall<br>(Inc) / Exp | FACR Q1 Org<br>Expenses /<br>(Savings) | FACR Q1<br>Impact<br>(Inc) / Exp<br>(Org Savings<br>subtracted) | YTD Impact<br>(Org Savings<br>Subtracted) | YTD Overall<br>Position |
| Office of the CEO                     | \$0                                      | \$0                                                | \$13,864                       | \$0                                    | \$13,864                                                        | \$13,864                                  | \$13,864                |
| Corporate Services                    | \$0                                      | \$0                                                | \$350,319                      | \$318,081                              | \$32,238                                                        | \$32,238                                  | \$350,319               |
| Development Services                  | \$0                                      | \$0                                                | \$21,000                       | \$0                                    | \$21,000                                                        | \$21,000                                  | \$21,000                |
| Infrastructure Services               | \$0                                      | \$0                                                | \$37,000                       | \$0                                    | \$37,000                                                        | \$37,000                                  | \$37,000                |
| Council approved budget<br>amendments | \$0                                      | \$0                                                | \$0                            | \$0                                    | \$0                                                             | \$0                                       | \$0                     |
|                                       | 0,000*                                   | \$0                                                | \$422,183                      | \$318,081                              | \$104,102                                                       | \$104,102                                 | \$422,183               |

| SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 2025-26       |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
|----------------------------------------------------------------|------------|---------|-------------------------------------------------------------|----------------------------------|---------------------|---------------------------|-----------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| COA Code                                                       | Job Number | IE Code | Account / Job Description                                   | 2025/26 Full Year Current Budget | 2025/26 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movements | Amendment Description                                                                                                                                                       | Org Savings |
| <b>Office of the CEO</b>                                       |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| <b>ADMIN1 - Chief Executive Officer - S Mastrolemo</b>         |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| 23010                                                          |            | 61      | Salary - Op Exp - Other Governance                          | \$470,760                        | \$105,320           | -\$19,656                 | \$451,104       |                   | Reduction in salaries due to vacancy in CEO Executive Assistant position. Savings allocated to IE 342 - 'Labour Hire and Relief Services' to part cover labour hire costs.  |             |
| 23010                                                          |            | 342     | Salary - Op Exp - Other Governance                          | \$0                              | \$0                 | \$33,520                  | \$33,520        |                   | Temporary contract cover for CEO Executive Assistant position due to vacancy. Partly offset with salary savings from account 23010.                                         |             |
|                                                                |            |         |                                                             |                                  |                     | \$13,864                  |                 | \$0               |                                                                                                                                                                             | \$0         |
|                                                                |            |         | <i>Office of the CEO Directorate (Saving)/Expense</i>       |                                  |                     | \$13,864                  |                 | \$0               |                                                                                                                                                                             | \$0         |
| <b>Corporate Services</b>                                      |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| <b>BRAC1 - Manager Community Facilities - C Zepnick</b>        |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| 117210                                                         | 117213     | 34      | Father McMahon Oval Lighting - Reactive Maint - Op Exp      | \$15,000                         | \$1,000             | \$24,310                  | \$39,310        |                   | Replacement Of Lighting Controls To Return To Higher Capacity                                                                                                               | \$24,310    |
|                                                                |            |         |                                                             |                                  |                     | \$24,310                  |                 | \$0               |                                                                                                                                                                             | \$24,310    |
| <b>CS4 - Manager Governance, Strategy &amp; Risk - R Doyle</b> |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| 142010                                                         |            | 61      | Salary - Op Exp - Gen Admin                                 | \$719,292                        | \$159,701           | -\$10,000                 | \$709,292       |                   | Propose Use of Salary Savings From Governance Role To Partially Offset Business Continuity Plan Costs                                                                       |             |
| 142233                                                         |            | 34      | Consultants Administration Dept - Op Exp - Corp Gov Support | \$49,000                         | \$392               | \$25,000                  | \$74,000        |                   | Additional funds required to finalise Business Continuity Plan review (following RFQ response). Salary Savings from Account 142010 Used To Partially Cover Additional Costs |             |
|                                                                |            |         |                                                             |                                  |                     | \$15,000                  |                 | \$0               |                                                                                                                                                                             | \$0         |
| <b>LS1 - Library Coordinator - A Morris</b>                    |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| 115281                                                         | 115321     | 34      | Provision of Security Services to Broome Public Library     | \$127,304                        | \$26,041            | \$17,238                  | \$144,542       |                   | Costs Of Security Contract Increasing From 1 November (Not Allowed For In Project Brief) And Format Error In Intial Saturday Hour Calculations                              |             |
|                                                                |            |         |                                                             |                                  |                     | \$17,238                  |                 | \$0               |                                                                                                                                                                             | \$0         |
| <b>CS2 - Manager Financial Services - Francis Mammone</b>      |            |         |                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                             |             |
| 30301                                                          |            | 11      | Grants Commission - Op Inc - Other General Purpose Funding  | -\$1,449,096                     | -\$215,388          | \$330,671                 | -\$1,118,425    |                   | Financial Assistance Grants "General Purpose Grant" reduction due to increased minimum grant allocations                                                                    | \$330,671   |

| COA Code                                                                    | Job Number | IE Code | Account / Job Description                                           | 2025/26 Full Year Current Budget | 2025/26 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movements | Amendment Description                                                                                                                                                                                                                                                        | Org Savings |
|-----------------------------------------------------------------------------|------------|---------|---------------------------------------------------------------------|----------------------------------|---------------------|---------------------------|-----------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 120305                                                                      |            | 11      | WALGGC Road Grants Untied Op Grant                                  | -\$726,700                       | -\$90,930           | -\$36,900                 | -\$763,600      |                   | Financial Assistance Grants "Local Roads Grant" Slightly Higher Than Budget Estimation                                                                                                                                                                                       | -\$36,900   |
|                                                                             |            |         |                                                                     |                                  |                     | \$293,771                 |                 | \$0               |                                                                                                                                                                                                                                                                              | \$293,771   |
|                                                                             |            |         | Corporate Services Directorate (Saving)/Expense                     |                                  |                     | \$350,319                 |                 | \$0               |                                                                                                                                                                                                                                                                              | \$318,081   |
| Development Services                                                        |            |         |                                                                     |                                  |                     |                           |                 |                   |                                                                                                                                                                                                                                                                              |             |
| BC - Marketing & Communications Coordinator - T Pomery                      |            |         |                                                                     |                                  |                     |                           |                 |                   |                                                                                                                                                                                                                                                                              |             |
| 22171                                                                       |            | 34      | Advertising General - Op Exp - Other Governance                     | \$100,000                        | \$8,948             | -\$20,000                 | \$80,000        |                   | Nil budget impact. Request to reduce account by \$20,000 and allocate to a new GL account 22178 to allow for easier budget tracking. This \$20,000 was allocated in the 25/26 budget from approved Project Briefs for development of videos as included in the Council Plan. |             |
| 22178                                                                       |            | 34      | Promotional Video Production - Op Exp - Other Governance            | \$0                              | \$450               | \$20,000                  | \$20,000        |                   | Nil budget impact. Request to create a new GL account and increase by \$20,000 from GL 22178 to allow for easier budget tracking for the development of videos as per the Council Plan                                                                                       |             |
|                                                                             |            |         |                                                                     |                                  |                     | \$0                       |                 | \$0               |                                                                                                                                                                                                                                                                              | \$0         |
| HS1 - Manager Environmental Health Emergency and Ranger Services - A Ahtong |            |         |                                                                     |                                  |                     |                           |                 |                   |                                                                                                                                                                                                                                                                              |             |
| 52422                                                                       |            | 18      | Revenue Share - E-Scooters - Op Inc                                 | -\$20,000                        | -\$25,666           | -\$15,000                 | -\$35,000       |                   | Revised Beam agreement increased revenue from \$0.2c to \$0.4c per trip                                                                                                                                                                                                      |             |
| 74280                                                                       |            | 34      | Other Minor Expenditure - Op Ex - Preventative - Inspection / Admin | \$8,000                          | \$8,790             | \$11,000                  | \$19,000        |                   | Account under-budgeted. \$11,000 amendment required through to end of financial year. Total amended budget aligns with historical actuals.                                                                                                                                   |             |
| 76025                                                                       |            | 34      | Development of Public Health Plan - Op Ex                           | \$50,350                         | \$0                 | \$25,000                  | \$75,350        |                   | RFQ responses above budget. Additional funds required.                                                                                                                                                                                                                       |             |
|                                                                             |            |         |                                                                     |                                  |                     | \$21,000                  |                 | \$0               |                                                                                                                                                                                                                                                                              | \$0         |
|                                                                             |            |         | Development Services Directorate (Saving)/Expense                   |                                  |                     | \$21,000                  |                 | \$0               |                                                                                                                                                                                                                                                                              | \$0         |
| Infrastructure Services                                                     |            |         |                                                                     |                                  |                     |                           |                 |                   |                                                                                                                                                                                                                                                                              |             |
| ESS - Operations Coordinator - L Eglin                                      |            |         |                                                                     |                                  |                     |                           |                 |                   |                                                                                                                                                                                                                                                                              |             |
| 102202                                                                      | 102202     | 61      | Drainage - Works Maint                                              | \$28,560                         | \$0                 | -\$15,000                 | \$13,560        |                   | Nil Impact - Works Planned Prior To Wet Season. Will Provide Update In Facr2. Note: Potential To Leverage Contract Support, Pending Internal Capacity / Vacancies.                                                                                                           |             |
| 102202                                                                      | 102202     | 34      | Drainage - Works Maint                                              | \$4,520                          | \$0                 | \$15,000                  | \$19,520        |                   | Nil Impact - Works Planned Prior To Wet Season. Will Provide Update In Facr2. Note: Potential To Leverage Contract Support, Pending Internal Capacity / Vacancies.                                                                                                           |             |
| 123000                                                                      | 122073     | 34      | Yamashita Street - Works Maint                                      | \$31,050                         | \$0                 | -\$6,000                  | \$25,050        |                   | Internal Teams Used Reducing Requirement for IE34 Materials and Contracts Budget                                                                                                                                                                                             |             |

| COA Code                                              | Job Number | IE Code | Account / Job Description                                         | 2025/26 Full Year Current Budget | 2025/26 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movements | Amendment Description                                                                                                                                                                                  | Org Savings |
|-------------------------------------------------------|------------|---------|-------------------------------------------------------------------|----------------------------------|---------------------|---------------------------|-----------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 123000                                                | 122119     | 34      | Lawrence Road - Works Maint                                       | \$0                              | \$5,733             | \$6,000                   | \$6,000         |                   | Additional Gravel Fill Required - IE34 Materials and Contracts Savings Yrom Yamashits Street To Be Used To Cover Additional Costs.                                                                     |             |
|                                                       |            |         |                                                                   |                                  |                     | \$0                       |                 | \$0               |                                                                                                                                                                                                        | \$0         |
| <b>ES8 - Manager Waste Services - M Mitchell</b>      |            |         |                                                                   |                                  |                     |                           |                 |                   |                                                                                                                                                                                                        |             |
| 101411                                                |            | 2       | Caravan Pk & Additional Services - Op Inc - Sanitation Gen Refuse | \$0                              | \$0                 | -\$26,000                 | -\$26,000       |                   | Additional Income                                                                                                                                                                                      |             |
| 101545                                                | 101546     |         | Other Infra Upgrade Const - Cap Exp - San Gen Refuse              | \$0                              | \$0                 | \$42,000                  | \$42,000        |                   | Fence Realignment To Allow For The Contingency Area To Be Used For Landfill                                                                                                                            |             |
| 1015250                                               |            | 26      | Transfer From Refuse Site Reserve - Sanitation Gen Refuse MUN     | -\$1,367,135                     | \$0                 | -\$16,000                 | -\$1,383,135    | -\$16,000         | Fence Realignment funding to be funded from the Refuse reserve                                                                                                                                         |             |
|                                                       |            |         |                                                                   |                                  |                     | \$0                       |                 | -\$16,000         |                                                                                                                                                                                                        | \$0         |
| <b>ES9 - Manager Engineering - L McKenzie</b>         |            |         |                                                                   |                                  |                     |                           |                 |                   |                                                                                                                                                                                                        |             |
| 147057                                                |            | 34      | Town Beach Cafe Redevelopment - Cap Exp                           | \$589,983                        | \$0                 | -\$539,983                | \$50,000        |                   | Reserve Transfer - Project Is On Hold. To Be Allocated As Stand Alone Project Budget In Reserves. Noted Amount Based On Correct Amount Post Resolution Of Carryovers.                                  |             |
| 147457                                                |            |         | Transfer to Building Reserve - Cap Exp - Unclassified General     | \$328,299                        | \$14,462            | \$539,983                 | \$868,282       | \$539,983         | Reserve Transfer - Project Is On Hold. To Be Allocated As Stand Alone Project Budget In Reserves. Noted Amount Based On Correct Amount Post Resolution Of Carryovers.                                  |             |
| 146110                                                |            | 34      | Minor Assets > \$5,000 - IT Exp                                   | \$25,659                         | \$659               | \$12,000                  | \$37,659        |                   | Purchase 3 high specification computers required to ensure engineering software operates efficiently [CS6 146110]                                                                                      |             |
|                                                       |            |         |                                                                   |                                  |                     | \$12,000                  |                 | \$539,983         |                                                                                                                                                                                                        | \$0         |
| <b>PK3 - Parks &amp; Gardens Coordinator - A Batt</b> |            |         |                                                                   |                                  |                     |                           |                 |                   |                                                                                                                                                                                                        |             |
| 113005                                                | 113010     | 34      | Weed Control - P&G Maint                                          | \$15,000                         | \$4,335             | \$20,000                  | \$35,000        |                   | Overall Nil Impact - Reallocating Funds From Internal To External As We Are Seeking To Engage Contract Support With The Awarded Tender Leading In To Wet Season To Support Our Weed Management Efforts |             |
| 113005                                                | 113010     | 61      | Weed Control - P&G Maint                                          | \$52,212                         | \$16,542            | -\$10,000                 | \$42,212        |                   | Overall Nil Impact - Reallocating Funds From Internal To External As We Are Seeking To Engage Contract Support With The Awarded Tender Leading In To Wet Season To Support Our Weed Management Efforts |             |
| 113005                                                | 113010     | 69      | Weed Control - P&G Maint                                          | \$86,652                         | \$27,486            | -\$10,000                 | \$76,652        |                   | Overall Nil Impact - Reallocating Funds From Internal To External As We Are Seeking To Engage Contract Support With The Awarded Tender Leading In To Wet Season To Support Our Weed Management Efforts |             |

| COA Code                                                   | Job Number | IE Code | Account / Job Description                                                   | 2025/26 Full Year Current Budget | 2025/26 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movements | Amendment Description                                                                                                                                                  | Org Savings |
|------------------------------------------------------------|------------|---------|-----------------------------------------------------------------------------|----------------------------------|---------------------|---------------------------|-----------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 107030                                                     | 107030     | 61      | Broome Cemetery - P&G Maint                                                 | \$16,260                         | \$3,339             | -\$10,000                 |                 |                   | Salary savings due to vacancies to be transferred to IE34 Materials and Contractors to engage contractors as part of outsourcing of routine maintenance work packages. |             |
| 107030                                                     | 107030     | 34      | Broome Cemetery - P&G Maint                                                 | \$2,200                          | \$0                 | \$10,000                  |                 |                   | Salary savings due to vacancies transferred to IE34 to be used to engage contractors to undertake routine maintenance works                                            |             |
|                                                            |            |         |                                                                             |                                  |                     | \$0                       |                 | \$0               |                                                                                                                                                                        | \$0         |
| <b>PM2 - Asset and Building Coordinator (Civil)</b>        |            |         |                                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                        |             |
| 117450                                                     | 117452     | 34      | BRAC Oval Upgrade of Infra - Cap Exp                                        | \$322,286                        | \$0                 | -\$181,713                | \$140,573       |                   | Reallocation Of Funding For Haynes Oval Pump And Movement Of Other Asset Renewal Sub Projects To Correct Accounts                                                      |             |
| 113552                                                     | 113617     | 34      | Haynes Oval Infra Upgrade Const by P&G - Cap Exp - Pks & Ovl                | \$30,000                         | \$3,600             | \$30,000                  | \$60,000        |                   | Transfer Of Funds From Account 117450 Job 117452 To Fund Cost Of Pump Which Exceeded Budget.                                                                           |             |
| 125145                                                     | 125113     | 34      | Bus Shelters - renewal - Various                                            | \$1                              | \$0                 | \$13,800                  | \$13,801        |                   | Transfer Of Funds From Account 117450 Job 117452 To Correct Subproject Accounts                                                                                        |             |
| 125225                                                     | 125232     | 34      | Street Lighting at Various Locations - Renewal                              | \$228,500                        | \$0                 | \$68,140                  | \$296,640       |                   | Transfer Of Funds From Account 117450 Job 117452 To Correct Subproject Accounts                                                                                        |             |
| 125300                                                     | 125921     | 34      | Various Footbridge Renewals - Cap Exp                                       | \$1                              | \$0                 | \$69,773                  | \$69,774        |                   | Transfer Of Funds From Account 117450 Job 117452 To Correct Subproject Accounts                                                                                        |             |
|                                                            |            |         |                                                                             |                                  |                     | \$0                       |                 | \$0               |                                                                                                                                                                        | \$0         |
| <b>PM3 - Senior Property and Leasing Officer - L Blunt</b> |            |         |                                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                        |             |
| 96102                                                      |            | 58      | Staff Housing - Operating Expense - Op Exp                                  | \$36,295                         | \$1,601             | \$25,000                  | \$61,295        |                   | Request to Furnish Existing New Staff House                                                                                                                            |             |
|                                                            |            |         |                                                                             |                                  |                     | \$25,000                  |                 | \$0               |                                                                                                                                                                        | \$0         |
| <b>REQ27 - Project Engineer - L Taylor</b>                 |            |         |                                                                             |                                  |                     |                           |                 |                   |                                                                                                                                                                        |             |
| 121100                                                     | 121718     | 34      | Frederick St Roundabout - BRAC Entry                                        | \$20,000                         | \$70,786            | \$12,936                  | \$32,936        |                   | Project Complete - Overspent By \$12,936. Transfer funds from Account 125300 Job 125922.                                                                               |             |
| 125300                                                     | 125922     | 34      | Frederick St Footpath Construction - Jewell to the Boulevard                | \$300,000                        | \$103,687           | -\$12,936                 | \$287,064       |                   | Transfer To Account 121718 to address shortfall in project costs.                                                                                                      |             |
| 121776                                                     |            | 10      | Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc                     | -\$775,977                       | -\$50,000           | \$775,977                 | \$0             |                   | Budget Reallocated To New Jobs 121720A and 125922A To Simplify Management Of Sub-Projects. Nil impact.                                                                 |             |
| 121776                                                     | 121720A    | 10      | RTR - Road Upgrade - CB East Intersection (BRAC) - Cap Inc                  | \$0                              | \$0                 | -\$517,500                | -\$517,500      |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact.                                                                                             |             |
| 121785                                                     | 125922A    | 10      | WABN Frederick St Footpath Construction - Jewell To The Boulevard - Cap Inc | \$0                              | \$0                 | -\$238,477                | -\$238,477      |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil Impact                                                                                              |             |
| 121779                                                     | 121718A    | 10      | RPG - Frederick St Roundabout - BRAC Entry - Cap Inc                        | \$0                              | \$0                 | -\$20,000                 | -\$20,000       |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact                                                                                              |             |

| COA Code                                                                       | Job Number | IE Code | Account / Job Description                                              | 2025/26 Full Year Current Budget | 2025/26 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movements | Amendment Description                                                                                  | Org Savings |
|--------------------------------------------------------------------------------|------------|---------|------------------------------------------------------------------------|----------------------------------|---------------------|---------------------------|-----------------|-------------------|--------------------------------------------------------------------------------------------------------|-------------|
| 121779                                                                         |            | 10      | Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const | -\$2,164,033                     | \$0                 | \$2,164,033               | \$0             |                   | Budget Reallocated To New Jobs 121719A and 121719B To Simplify Management Of Sub-Projects. Nil impact. |             |
| 121776                                                                         | 121719A    | 10      | RTR - Old Broome Road (RTR) - Non Op Inc - Cap Inc                     | \$0                              | \$0                 | -\$206,186                | -\$206,186      |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact                              |             |
| 121779                                                                         | 121719B    | 10      | RPG - Old Broome Road - Cap Inc                                        | \$0                              | \$0                 | -\$1,957,847              | -\$1,957,847    |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact                              |             |
| 121785                                                                         |            | 10      | Regional Bikeways Grant- Non Op Inc - Footpaths                        | -\$661,654                       | -\$278,070          | \$661,657                 | \$3             |                   | Budget Reallocated To New Jobs 125294A and 121719C To Simplify Management Of Sub-Projects. Nil impact. |             |
| 121785                                                                         | 125294A    | 10      | WABN - Town Beach to Demco Pathway - Cap Inc                           | \$0                              | \$0                 | -\$17,587                 | -\$17,587       |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact                              |             |
| 121785                                                                         | 121719C    | 10      | WABN - Old Broome Road - Cap Inc                                       | \$0                              | \$0                 | -\$644,070                | -\$644,070      |                   | Creation Of New Account To Simplify Management Of Sub-Project. Nil impact                              |             |
|                                                                                |            |         |                                                                        |                                  |                     | \$0                       |                 | \$0               |                                                                                                        | \$0         |
| REQ3 - Asset Coordinator - Building Infrastructure Property & Assets - A Perry |            |         |                                                                        |                                  |                     |                           |                 |                   |                                                                                                        |             |
| 115461                                                                         | 105462     |         | Library Building Renewal                                               | \$0                              | \$0                 | \$7,169                   | \$7,169         |                   | Air Conditioner Failed - Asset Renewal Due 26/27. Funding To Be Brought Forward Through Amp Reserve    |             |
| 146555                                                                         |            |         | Transfer From Building Reserve Leased Comm Facilities - Un Clas MUN    | -\$2,220,810                     | \$0                 | -\$7,169                  | -\$2,227,979    | -\$7,169          | Air Conditioner Failed - Asset Renewal Due 26/27. Funding To Be Brought Forward Through Amp Reserve    |             |
|                                                                                |            |         |                                                                        |                                  |                     | \$0                       |                 | -\$7,169          |                                                                                                        | \$0         |
|                                                                                |            |         | Infrastructure Services Directorate (Saving)/Expense                   |                                  |                     | \$37,000                  |                 | \$516,814         |                                                                                                        | \$0         |
|                                                                                |            |         |                                                                        |                                  |                     | \$422,183                 |                 |                   |                                                                                                        |             |

**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: .....