



# AGENDA

FOR THE

AUDIT RISK IMPROVEMENT COMMITTEE  
MEETING

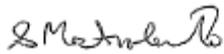
**19 FEBRUARY 2026**

# NOTICE OF MEETING

Dear Council Member,

The next Audit Risk Improvement Committee of Council will be held on Thursday, 19 February 2026 in the Meeting Room Committee, commencing at 8:30 AM.

Regards,



S MASTROLEMBO  
**Chief Executive Officer**

20/02/2026

## 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.

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**SHIRE OF BROOME**  
**AUDIT RISK IMPROVEMENT COMMITTEE MEETING**  
**THURSDAY 19 FEBRUARY 2026**  
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**1. OFFICIAL OPENING**

**2. ATTENDANCE AND APOLOGIES**

Leave of absence                  Cr E Smith

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

**4. CONFIRMATION OF MINUTES**

RECOMMENDATION:  
That the Minutes of the Audit Risk Improvement Committee held on 4 December 2025, as published and circulated, be confirmed as a true and accurate record of that meeting.

**5. REPORT OF OFFICERS**

<b>5.1 2ND QUARTER FINANCE AND COSTING REVIEW 2025-26</b>	
<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	FRE02
<b>AUTHOR:</b>	Finance Officer
<b>CONTRIBUTOR/S:</b>	Accountant Manager Financial Services
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	Nil

**SUMMARY:**  
 The Audit and Risk Committee is requested to consider the results of the 2<sup>nd</sup> Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 31 December 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
ARC	7 October 2025	Item 5.1 1 <sup>st</sup> Quarter Finance and Costing Review 2025-26
SMC	3 November 2025	Item 6.1 Contract Variation – Contract 24/08 Contaminated Sites Remediation
ARC	4 December 2025	Item 5.1 Annual Financial Report and Audit Report 2024-25
OMC	16 December 2025	Item 14.1 RFT25/11 Old Broome Road Upgrade Item 14.2 RFT25/10 Supply and Delivery of 9 Light Vehicles

1<sup>st</sup> Quarter Finance and Costing Review 2025-26

The 1<sup>st</sup> Quarter Finance and Costing Review (FACR) review was approved by Council at the Ordinary Council Meeting held 16 October 2025. The Q1 FACR contained a comprehensive list of budget amendments with the following proposed amendments of note:

- **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.
- **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 to furnish one of the newly built staff houses.
- **BRAC Reactive Maintenance (expense):** \$24,310 for replacement of ground level control gear to return Father McMahon Sports Field lighting to higher capacity.
- **Development of Public Health Plan (expense):** Additional funding of \$25,000 to progress the project.

The Q1 FACR estimated a closing financial year deficit of **\$422,183**. It was noted by Council and the Audit and Risk Committee that steps would need to be taken to offset this loss of untied grant funding at subsequent FACR's.

#### Council Approved Budget Amendments

Since the adoption of the 2025/26 Annual Budget Council have approved the following budget amendments:

#### **OMC 3 November 2025 Item 6.1: Contract Variation – Contract 24/08 Contaminated Sites Remediation**

The net impact on municipal funds for 2025/26 is \$0, as the budget amendments offset each other (\$850,000 in Transfer from Reserve income and \$850,000 in expenditure). An agenda item was presented to the full Council, outside of the FACR process, to facilitate the proposed project. Council resolved the following:

#### **COUNCIL RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Minute No. C/1125/011**

**Moved: Cr M Virgo**

**Seconded: Cr S Cooper**

**That Council:**

1. **Authorise the Chief Executive Officer to vary Contract 24/08 Contaminated Site Remediation Reserve 42502 up to a maximum contract value of \$2,975,000 Ex GST.**
2. **Approve a budget amendment of \$850,000 Ex GST to Expense Account 101010500 for the delivery of Contract 24/08 Contaminated Site Remediation Reserve 42502**
3. **Approve a budget amendment of \$850,000 Ex GST to Account 101015250 Transfer From Reuse Site Reserve – Sanitation Gen Refuse Mun.**

**For: Shire President C Mitchell, Cr D Male, Cr S Cooper, Cr J Lewis, Cr P Matsumoto, Cr E Smith, Cr P Taylor, Cr M Virgo.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 8/0**

#### **ARC 4 December 2025 Item 5.1 - Annual Financial Report and Audit Report 2024-25**

This report contained the Auditors Report to finalise the accounts for 2024-25 and subsequently allowed for calculation of the final 2024-25 surplus, including final figures for the Carry Forward projects that were incomplete as at 30 June 2025.

There were several amendments required to the 2025-26 Annual Budget resulting from the finalisation of the 2024-25 Audit which have resulted in a cumulative net surplus of **\$53,161**.

**COMMITTEE RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Minute No. AR/1225/002**

**Moved: Cr M Virgo**

**Seconded: Cr D Male**

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

- 1. Receive the Chief Executive Officer's report relating to the audit.**
- 2. Receive the:**
  - (a) Management Representation Letter as per Attachment 1;**
  - (b) Audited Annual Financial Report including the Independent Auditor's Report as per Attachment 2 and 3; and**
  - (c) Audit Management Letter as per Confidential Attachment 4 and 5.**
- 3. Adopt the Audited Annual Financial Report dated 2 December 2025 and the Audit Management Letter for the year ended 30 June 2025 as per Attachment 2,3,4 and 5 respectively.**
- 4. Approves the Budget Amendment detailed as per Attachment 6 to finalise the correct amounts for Carry Forwards from 2024-2025.**
- 5. Acknowledging the advance payment of the Financial Assistance Grant in June 2025, approves budget amendments to decrease GL 100303010 General Purpose Grant by \$256,871 and GL 101203050 Untied Roads Grant by \$399,881.**
- 6. Approves a budget amendment to allocate \$360,903.50 of net 2024/25 surplus to GL 101474570 Transfer to Building Reserve to offset costs of new capital building projects contained within the Council Plan; and**
- 7. Approves a budget amendment to allocate \$360,903.50 of net 2024/25 surplus to GL 101419950 Transfer to IT & Equipment Reserve for Replacement of ERP Software and systems.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 2/0**

**OMC 16 December 2025 Item 14.1- RFT25/11 Old Broome Road Upgrade25**

Budget Amendment relating to the Old Broome Road project. Increased expenditure and recognition of increased grant funds. The amendment had no overall financial impact.

**COUNCIL RESOLUTION:**

**(REPORT RECOMMENDATION)**

**Minute No. C/1225/023**

**Moved: Cr P Taylor**

**Seconded: Cr S Cooper**

**That Council:**

- 1. Note the recommendation in the Evaluation Report for RFT25/11 Old Broome Road Upgrade as presented in Attachment 2;**
- 2. Accepts the Tender provided by Roadline Contracting Pty Ltd as the most advantageous Respondent from which to form a Contract, after final contract negotiations including considered collaboration on the most**

**efficient programme to minimise traffic interruption to a maximum value of \$3,458,072 Ex GST.**

- 3. Requests the Chief Executive Officer seek an amendment from the Australian Government’s Department of Infrastructure, Transport, Regional Development, Communications and the Arts to allocate the unallocated funds from the 2025/26 and 2026/27 Roads to Recovery years to the 2025/26 Roads to Recovery year for the Old Broome Road project**
- 4. Authorises the Chief Executive Officer to negotiate and sign the contract documentation following final contract negotiations and the appropriate financial due diligence, and negotiate contract variations during the works/project if necessary;**
- 5. Approve a budget amendment of \$53,159 Ex GST to increase Income Account 121719B RPG Old Broome Road for the delivery of RFT25/11 Old Broome Road Upgrade**
- 6. Approve a budget amendment of \$693,518.50 Ex GST to increase Income Account 121719A RTR Old Broome Road for the delivery of RFT25/11 Old Broome Road Upgrade.**
- 7. Approve a budget amendment of \$166,658.50 Ex GST to undertake a transfer from the Shire’s Footpath Reserve, Account 121719D, for expenditure on 121719 Old Broome Road for the delivery of RFT25/11 Old Broome Road Upgrade.**
- 8. Approve a budget amendment of \$860,177 Ex GST to increase Expense Account 121719 Old Broome Road for the delivery of RFT25/11 Old Broome Road Upgrade.**
- 9. Requests the Chief Executive Officer seek an increase to the grant agreement from the Department of Transport’s West Australian Bicycle Network grant program for 50% of the project increase.**

**For: Shire President C Mitchell, Cr D Male, Cr J Lewis, Cr E Smith, Cr S Cooper, Cr P Matsumoto, Cr P Taylor and Cr M Virgo**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 8/0**

**OMC 16 December 2025 Item 14.2 - RFT25/10 Supply and Delivery of 9 Light Vehicles**

Approval of a Budget Amendment to increase expenditure and to recognise increased income due to proceeds of sale. The amendments had no overall financial impact.

**COUNCIL RESOLUTION:**

**(RECOMMENDATION)**

**Minute No. C/1225/024**

**Moved: Cr M Virgo**

**Seconded: Cr P Taylor**

**REPORT RECOMMENDATION:**

**That Council:**

- 1. Note the recommendation in the Evaluation Report for RFT25/10 for Supply and Delivery of Nine (9) Light Vehicles as presented in Attachment 1.**

- 2. Notes the removal of one Dual Cab Tipper Utility (P18118) from the Contract in order to review usage and refine vehicle specifications prior to replacement.**
- 3. Accepts the Tender provided by North West Motor Group Pty Ltd as the most advantageous Respondent from which to form a Contract for RFT 25/10 Supply and Delivery of 9 Light Vehicles, after final contract negotiations to a maximum value of \$497,553 Ex GST, subject to minor variations.**
- 4. Authorises the Chief Executive Officer to negotiate and sign the contract documentation following final contract negotiations and the appropriate financial due diligence, and negotiate contract variations during the works/project if necessary.**
- 5. Approves the budget amendments contained in Attachment 2, totalling \$33,553 Ex GST for the RFT25/10 Supply and Delivery of 9 Light Vehicles.**

**For: Shire President C Mitchell, Cr D Male, Cr J Lewis, Cr E Smith, Cr S Cooper, Cr P Matsumoto, Cr P Taylor and Cr M Virgo**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 8/0**

After completing the Council Approved Budget Amendments and at the commencement of the 2<sup>nd</sup> Quarter FACR there was an estimated end of year **deficit of 369,022**. The deficit is primarily the result of a \$293,00 reduction to the Shire's allocation of untied Financial Assistance Grants (FAG Grants) from the WA State Government Grant Commission.

In recognition of the need to address the shortfall of budgeted Financial Assistance Grants the executive team have undertaken an internal review of capital projects. Several projects have been nominated to be deferred to deliver savings including the Library Feasibility Study and the Depot and Animal Management Facility Masterplan. In addition to addressing the budget shortfall resulting from the reduction in Financial Assistance Grants, deferral allows the diversion of internal resources to progress activities supporting the Shire's response to the Housing Crisis including the finalisation of business cases, grant applications and advocacy.

#### Quarter 2 Finance and Costing Review

The Shire of Broome has carried out its 2<sup>nd</sup> Quarter Finance and Costing Review (FACR) for the 2025/26 financial year. This review of the 2025/26 adopted Annual Budget is based on actuals and commitments for the first six months of the year from 1 July 2025 to 31 December 2026, and forecasts for the remainder of the financial year.

This process aims to highlight over and under expenditure of funds and over and under achievement of income targets for the benefit of Executive and Responsible Officers to ensure good fiscal management of their projects and programs.

Once this process is completed, a report is compiled identifying budgets requiring amendments to be adopted by Council. Additionally, a summary provides the financial impact of all proposed budget amendments to the Shire of Broome's adopted end-of-year forecast, to assist Council to make an informed decision.

It should be noted that the 2025/26 Annual Budget was adopted at the Ordinary Meeting of Council (OMC) on 26 June 2025 as a balanced budget.

The Q2 FACR also ensures compliance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996* "Review of Budget". Reg 33A requires that 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.

The review is required to consider the local government's financial performance for the period 1 July to 31 December, consider the local government's financial position and review the outcomes for the end of that financial year that are forecast in the budget. Once complete the review must be submitted to Council on or before the 31 March following which it must be submitted to the Department within 14 days.

**COMMENT**

Responsible officers completed the Q2 FACR in January 2026. The executive team thoroughly reviewed and considered the budget requests, weighing the impacts on service levels and potential delays to projects, against the overall annual budget.

The Quarter 2 FACR results indicate an estimated end of year surplus of **\$322,612** should Council approve proposed budget amendments. This figure represents a budget forecast should all expenditure and income occur as expected.

While officers make every effort to ensure the net impact of each FACR is minimal, and offset savings and expenditure within their assigned budgets and directorates, this is not always achievable. The Q2 FACR has balanced the impact of the proposed variances within the full budget, including the proposed amendments outlined in the table below.

In addition to the proposed amendments tabled below, there are a number of significant salary amendments, which collaboratively have nil impact on the overall budget. These amendments all relate to the correction of account allocation errors that occurred during budget development.

<b>BRAC POS Renewals</b>	<b>\$795,451</b>
Proposed infrastructure (\$539,968) and POS renewals (\$255,483) for BRAC will be delivered in 26/27 as part of a larger scope. Playground and Park improvements deferred until Parks Strategy is complete in 2025-26. The strategy will guide priorities and work delivery These project budgets have been transferred to POS Reserve to preserve current funding. Nil overall impact.	
<b>Cable Beach Stage 2</b>	<b>\$538,000</b>
Additional funds required for Marketing and Communications, Public Art and detailed design and construction of Commercial Spaces as discussed at the December Council Workshop. These costs are being funded through the Cable Beach Contingency budget and as such have a nil impact. Nil overall impact.	
<b>Cable Beach East Intersection (BRAC)</b>	<b>\$475,788</b>
Proposing to defer project to 2026/27 to allow for further design and due to resourcing implications of Cable Beach Stage 2. Further design work required with the remainder of funds transferred to reserve. There are synergies between the Cable Beach Road East Roundabout and the BRAC Carpark projects that if appropriately managed will deliver savings and improved outcomes. Nil overall impact.	
<b>Frederick Street Off-street Carparking (BSHS)</b>	<b>\$243,640</b>

Project on hold pending traffic assessment following road upgrades. Further design required to ensure optimal outcome. Funds transferred to reserve. Nil overall impact noting Department of Education grant funded project.	
<b>Youth Bike Track</b>	<b>\$178,008</b>
Labour resources diverted from BRAC Carparking project to undertake works on Youth Bike Track following completion of the Asbestos Remediation at the same reserve.	
<b>SES Vehicle</b>	<b>\$152,934</b>
Under agreement with FESA a new State Emergency Services vehicle has been delivered. As part of the agreement the vehicle is funded by FESA but is required to be recorded on the Shire's Asset Register. The budget amendment will recognise a non-cash grant as income alongside the actual asset cost which will show as Capital Expenditure. Nil overall impact.	
<b>BRAC Carpark</b>	<b>\$132,000</b>
Proposing to defer project to 2026/27 and utilise labour resources to assist with Youth Bike Track at BRAC. Design work is underway with the remainder of funds transferred to reserve. There are synergies between the BRAC Carpark and Cable Beach Road East Roundabout projects that if appropriately managed will deliver savings and improved outcomes. Nil overall impact, noting only remaining material budget is proposed to be transferred to reserve (\$132,000). Labour resources will need to be secured for works to be undertaken in 2026-27. Nil overall impact.	
<b>Business Continuity and Risk Management Framework</b>	<b>\$110,000</b>
Following RFQ processes further funds are required to finalise the Business Continuity and Risk Management Framework (\$30K and \$80K respectively). The proposed budget amendments will provide a completed Business Continuity Management Framework by the end of the financial year, and will allow a Risk Management Framework review to be progressed significantly.	
<b>Library Feasibility Study</b>	<b>-\$100,000</b>
Following budget deliberations Tourism WA advised they had secured \$200,000 to deliver a Kimberley Events Centre Feasibility Study. Shire officers have successfully requested that the feasibility include co-location options and performing arts centre capabilities are included within the scope. The outcome of the study has the potential to impact a number of strategic projects currently in the feasibility or early planning stages including the Broome Library. Officers recommend that the project is deferred pending the outcomes of the Kimberley Event Centre Feasibility Study. Deferred to assist in addressing Financial Assistance Grant reduction.	
<b>Depot Relocation and Animal Management Masterplan</b>	<b>-\$60,000</b>
Land tenure assurance is yet to be clarified and has resulted in delays to the project. It is proposed to defer these works to 26/27 with funding to be split across the 26/27 and 27/28 financial years. Deferred to assist in addressing Financial Assistance Grant reduction.	

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

A summary of the results is as follows:

SHIRE OF BROOME SUMMARY REPORT							
BUDGET IMPACT							
	2025/26 Adopted Budget (Inc) / Exp	YTD Adopted Budget Amend. (Inc) / Exp	FACR Q2 Overall (Inc) / Exp	FACR Q2 Org Expenses / (Savings)	FACR Q2 Impact (Inc) / Exp (less Org Savings)	YTD Impact (less Org Savings)	YTD Overall Position
Office of the CEO	\$0	\$13,864	-\$28,253	-\$28,253	\$0	\$13,864	-\$14,389
Corporate Services	\$0	\$350,319	\$76,926	\$80,638	-\$3,712	\$346,607	\$427,245
Development Services	\$0	\$21,000	-\$98,434	-\$89,650	-\$8,784	\$12,216	-\$77,434
Infrastructure Services	\$0	\$37,000	-\$272,851	-\$192,012	-\$80,839	-\$43,839	-\$235,851
Council amendments	\$0	-\$53,161	\$0	\$0	\$0	-\$53,161	-\$53,161
	<b>\$0</b>	<b>\$369,022</b>	<b>-\$322,612</b>	<b>-\$229,277</b>	<b>-\$93,335</b>	<b>\$275,687</b>	<b>\$46,410</b>

\*Council adopted the annual budget with a predicted end-of-year balanced budget.

**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 (\$441,595) the Shire must formulate an action plan to remedy the over expenditure.

## **FINANCIAL IMPLICATIONS**

The **net result** of budget amendments previously endorsed by Council (including Quarter 1 FACR) is a budget deficit position of **\$369,022**.

The **net result** of budget amendments proposed through the Quarter 2 FACR will result in a **\$322,612** surplus.

Council's approval of the Quarter 2 FACR will result in an overall closing position **deficit of \$46,410** to 30 June 2025. The result effectively utilises the Q2 FACR organisational savings to offset the Q1 FACR deficit resulting from the reduction in Financial Assistance Grants.

The **\$46,410 deficit** figure represents a budget forecast should all expenditure and income occur as expected.

## **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 FACR thresholds are based on 50% of the materiality thresholds of \$5,000 for operating budgets and \$10,000 for capital budgets (the full materiality thresholds set by Council are \$10,000 for operating budgets and \$20,000 for capital budgets). Should a number of accounts exceed their budget within these thresholds, it poses a risk that the predicted final end-of-year position may be understated.

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

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

## **STRATEGIC ASPIRATIONS**

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

**Outcome Eleven – Effective leadership, advocacy and governance:**

11.1 Strengthen leadership, advocacy and governance capabilities.

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

13.1 Plan effectively for short and long term financial sustainability.

## **VOTING REQUIREMENTS**

*Absolute Majority*

**REPORT RECOMMENDATION:**

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

1. *Receives the Quarter 2 Finance and Costing Review Report for the period ended 31 December 2025;*
2. *Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2026 as attached (Attachment 1);*
3. *Notes a forecast net end-of-year deficit position to 30 June 2026 of **\$46,410** including previously adopted budget amendments; and*
4. *Endorses the Report as the 2025/26 Statutory Mid-Year Budget Review.*

**Attachments**

1. Quarter 2 Finance and Costing Review 2025-26

SHIRE OF BROOME SUMMARY REPORT							
BUDGET IMPACT							
	2025/26 Adopted Budget (Inc) / Exp	YTD Adopted Budget Amendments (Inc) / Exp	FACR Q2 Overall (Inc) / Exp	FACR Q2 Org Expenses / (Savings)	FACR Q2 Impact (Inc) / Exp (Org Savings subtracted)	YTD Impact (Org Savings Subtracted)	YTD Overall Position
Office of the CEO	\$0	\$13,864	-\$28,253	-\$28,253	\$0	\$13,864	-\$14,389
Corporate Services	\$0	\$350,319	\$76,926	\$80,638	-\$3,712	\$346,607	\$427,245
Development Services	\$0	\$21,000	-\$98,434	-\$89,650	-\$8,784	\$12,216	-\$77,434
Infrastructure Services	\$0	\$37,000	-\$272,851	-\$192,012	-\$80,839	-\$43,839	-\$235,851
Council approved budget amendments	\$0	-\$53,161	\$0	\$0	\$0	-\$53,161	-\$53,161
	<b>\$0</b>	<b>\$369,022</b>	<b>-\$322,612</b>	<b>-\$229,277</b>	<b>-\$93,335</b>	<b>\$275,687</b>	<b>\$46,410</b>

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

\*\*Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and contributions for assets, and profit on sale of assets (\$497,043), an action plan to remedy the situation will be prepared in accordance with Item 9.4.2 of July SMC on Materiality Threshold.

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

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 Amdt	Proposed Budget	Reserve Movements	Proposed Amendment Description	Org Savings
<b>Office of the CEO</b>										
<b>ADMIN1 - Chief Executive Officer - S Mastrolembo</b>										
23010		629	Salary - Op Exp - Other Governance	\$384,696	\$0	-\$226,954	\$157,742		Nil impact. Salary budget assigned to incorrect account	
142006		61	Salary - Op Exp - Human Resources	\$482,256	\$278,455	\$57,763	\$540,019		Nil impact. Salary budget assigned to incorrect account	
142010		61	Salary - Op Exp - Gen Admin	\$709,292	\$347,004	\$69,699	\$778,991		Nil impact. Salary budget assigned to incorrect account	
143010		61	Salary - Op Exp - Engineering Office	\$1,123,272	\$470,864	\$99,492	\$1,222,764		Nil impact. Salary budget assigned to incorrect account	
						\$0		\$0		\$0
<b>ADMIN2 - Executive Assistant CEO - vacant</b>										
22121		34	Kimberley Zone - SOB's Members Costs - Op Exp - Kimberley Zone	\$10,000	\$16,693	\$10,000	\$20,000		Over expenditure due to Kimberley Regional Group Canberra Trip in September 2025 and attendance at the Developing Northern Australia Conference	
23015		34	Executive Travel & Accom - Op Exp - Other Governance	\$18,000	\$1,867	-\$10,000	\$8,000		Reduced expenditure to offset above Kimberley Regional Group	
						\$0		\$0		\$0
<b>CS3 - Manager People and Culture - C Tribble</b>										
142044		79	Uniform - Op Exp - General Admin O'Heads	\$91,000	\$16,268	-\$20,000	\$71,000		Uniform expenditure lower than expected	-\$20,000
142389		14	Reimbursement No GST - Op Inc - General Administration	\$0	-\$8,253	-\$8,253	-\$8,253		Reimbursement - Jury Duty and Relocation Allowance	-\$8,253
						-\$28,253		\$0		-\$28,253
			<i>Office of the CEO Directorate (Saving)/Expense</i>			-\$28,253		\$0		-\$28,253
<b>Corporate Services</b>										
<b>BRAC1 - Manager Community Facilities - C Zepnick</b>										
117010	117011	34	Aquatic Building & Pool General Maint Exp	\$25,000	\$12,197	\$12,000	\$37,000		Lifeguard room roller door replacement. Increase in general reactive building maintenance	

117081	117082	34	General Building & Facility Maint - BRAC Dry - Op Exp	\$50,000	\$29,033	\$20,000	\$70,000	Numerous building maintenance expenses on aging infrastructure	\$20,000	
117236		02	Consumables Sales	-\$55,000	-\$43,235	-\$25,000	-\$80,000	Higher than anticipated sales corresponds with higher expenditure (Acct 117336)		
117336		36	Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General	\$30,000	\$19,780	\$15,000	\$45,000	Higher expense corresponds with higher income on sales (Acct 117236)		
117250		02	Tennis BRAC Program Inc	-\$30,000	-\$21,025	-\$10,000	-\$40,000	Higher than expected usage, Pickleball has been popular	-\$10,000	
117410		02	Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic	-\$280,000	-\$155,030	-\$20,000	-\$300,000	Increased Education Department swim lessons throughout the year with increased entry income. Generally a busy year	-\$20,000	
						-\$8,000	\$0		-\$10,000	
<b>CMS4 - Civic Centre Coordinator - S Bowra</b>										
116470	116471	34	Broome Civic Centre Building General Maint Exps - Op Exp Bme Civic Centre	\$50,000	\$34,599	\$27,000	\$77,000	Increased reactive building maintenance and repairs. Fence renewal due to failed components	\$27,000	
116492		34	Sundry Consultant Expenses - Broome Civic Centre - Op Exp MUN	\$7,000	\$0	-\$7,000	\$0	Funding for kitchen redesign not required until 2026/27. Savings proposed to offset general building maintenance expenses	-\$7,000	
						\$27,000	\$0		\$20,000	
<b>CS2 - Manager Financial Services - F Mammone</b>										
30147		02	Rates Admin Instalment Charge - Op Inc - Rates	-\$60,000	-\$65,712	-\$5,712	-\$65,712	Instalment Admin Charge exceeds budget. Not expecting any further income this year		
30149		341	Legal & Rates Consulting Exp - Op Exp - Rates	\$3,000	\$1,914	\$10,000	\$13,000	Funds for legal advice for SAT mediation - FHL Rate Exemption Application	\$10,000	
30201		23	Rates Non Payment Int - Op Inc - Rates	-\$156,000	-\$119,558	-\$20,000	-\$176,000	Expected increase to Penalty Interest		
32480		02	Rates Enquiry Fees - Op Inc - Rates	-\$75,000	-\$44,105	-\$10,000	-\$85,000	Expected increase to Rates Enquiry Fees	-\$10,000	
142120		58	Bank Charges with GST Only - Op Exp - General Administration O'Heads	\$60,000	\$51,474	\$20,000	\$80,000	Bank Fees higher than last year		
143390		14	Reimb Received No GST Incl Diesel Fuel Rebate & Insurance - Op Inc	-\$80,004	-\$50,238	-\$10,000	-\$90,004	Tracking ahead of Budget	-\$10,000	
						-\$15,712	\$0		-\$10,000	
<b>CS4 - Manager Governance, Strategy &amp; Risk - R Doyle</b>										
24010		34	Conferences Travel & Accom Op Exp - Members	\$65,000	\$16,588	\$15,000	\$80,000	Elected Member professional development as per Council Policy - Diploma of Local Government	\$15,000	

142233	34	Consultants Administration Dept - Op Exp - Corp Gov Support	\$74,000	\$11,317	\$110,000	\$184,000	Additional \$30K required for Business Continuity Planning to address audit finding; \$80k required for update of Risk Framework and Registers to address organisation gap and audit finding	\$110,000	
142390	14	Reimb Bonuses Rebates & Sundry Income	\$0	-\$34,363	-\$34,362	-\$34,362	Workers Compensation Premium Adjustment for 24/25 based on Actual Wages	-\$34,362	
					<b>\$90,638</b>		<b>\$0</b>	<b>\$90,638</b>	
<b>CS6 - Manager Information Services - R Ali</b>									
146102	34	License Maint and Support - IT Exp	\$980,456	\$423,051	\$15,000	\$995,456	Transfer Media Monitoring software subscription expense to IT Software Licensing account		
23016	34	PR & Promotions Exp - Op Exp - Other Governance	\$51,000	\$15,992	-\$15,000	\$36,000	Transfer Media Monitoring software budget to IT Software Licensing account		
146111	34	IT Contract Consultants - Exp	\$146,750	\$22,500	\$10,282	\$157,032	Additional funds required for Cyber Security ES8 Maturity Remediation works. Savings from salary vacancies utilised to offset costs		
146105	61	Salary - Op Exp - IT	\$733,812	\$219,253	-\$10,282	\$723,530	Salary Savings from vacancy to offset Cyber Security ES8 Maturity Remediation works		
146105	76	Salary - Op Exp - IT	\$92,796	\$25,257	-\$34,630	\$58,166	Nil impact. Salary budget assigned to incorrect account		
146105	61	Salary - Op Exp - IT	\$733,812	\$219,253	-\$249,000	\$484,812	Nil impact. Salary budget assigned to incorrect account		
146106	61	Salary - Op Exp - Records	\$0	\$132,072	\$249,000	\$249,000	Nil impact. Salary budget assigned to incorrect account		
146106	76	Salary - Op Exp - Records	\$0	\$19,347	\$34,630	\$34,630	Nil impact. Salary budget assigned to incorrect account		
					<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>LS1 - Library Coordinator - A Morris</b>									
115280	34	Grant Program Expenses - Op Exp - Library (Income in 115480)	\$34,901	\$6,739	\$12,766	\$47,667	Additional grants acquired to be used to purchase standalone Meeting Pod in Library		
115480	11	Grant Program Income - Op Inc - Library (Expense in 115280)	-\$34,901	-\$21,220	-\$12,766	-\$47,667	Additional untied grants acquired to be used to purchase standalone Meeting Pod in Library		
115410	02	Libraries- Miscellaneous Op Inc - Libraries MUN	-\$20,000	-\$17,364	-\$10,000	-\$30,000	Increased printing income since implementation of Princh Print system	-\$10,000	
					<b>-\$10,000</b>		<b>\$0</b>	<b>-\$10,000</b>	
		<b>Corporate Services Directorate (Saving)/Expense</b>			<b>\$76,926</b>		<b>\$0</b>	<b>\$80,638</b>	
<b>Development Services</b>									
<b>BC - Marketing &amp; Communications Coordinator - T Pomery</b>									

22171		34	Advertising General - Op Exp - Other Governance	\$80,000	\$30,164	-\$19,650	\$60,350	Savings due to 6 month Goolarri contract rather than 12 months and lower than expected costs for Newspaper and Triple M. Reallocate savings for additional statistics database for the Community Scorecard (Acct 23454)	-\$19,650	
23454		34	Community Perception Survey - Op Exp - Other Gov	\$31,500	\$0	\$10,000	\$41,500	Savings reallocated for additional statistics database for the Community Scorecard (Acct 22171)	\$10,000	
						-\$9,650	\$0		-\$9,650	
<b>BS1 - Acting Manager Planning &amp; Building Services - J Perkins</b>										
106039		34	Planning Appeals - Op Exp - Town Planning/ Regional Devel	\$10,000	\$8,684	\$15,000	\$25,000	Additional funding is required due to increased legal and compliance costs.	\$15,000	
106410		04	Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel	-\$125,000	-\$77,630	-\$20,000	-\$145,000	Income tracking ahead and anticipate to continue as tracking.	-\$20,000	
106010		61	Salary - Op Exp - Planning	\$859,092	\$312,467	-\$294,084	\$565,008	Nil impact. Salary budget assigned to incorrect account		
106010		76	Salary - Op Exp - Planning	\$111,792	\$41,267	-\$35,290	\$76,502	Nil impact. Salary budget assigned to incorrect account		
133010		76	Salary - Op Exp - Building Control	\$47,700	\$20,539	\$7,129	\$54,829	Nil impact. Salary budget assigned to incorrect account		
133010		61	Salary - Op Exp - Building Control	\$295,740	\$143,833	\$59,409	\$355,149	Nil impact. Salary budget assigned to incorrect account		
106100		76	Salary - Op Exp - Development Services	\$11,784	\$17,684	\$28,161	\$39,945	Nil impact. Salary budget assigned to incorrect account		
106100		61	Salary - Op Exp - Development Services	\$98,160	\$157,870	\$234,675	\$332,835	Nil impact. Salary budget assigned to incorrect account		
						-\$5,000	\$0		-\$5,000	
<b>DS1 - Acting Director Development Services - K Wood</b>										
106038		341	Legal Expenses - Development Services	\$10,000	\$5,950	\$10,000	\$20,000	Additional funds required for Legal Expenses - various matters	\$10,000	
105546	105550	34	Town Beach Foreshore Management and Implementation Plan	\$0	\$0	\$40,000	\$40,000	Town Beach concept design – coastal works and pathway	\$40,000	
						\$50,000	\$0		\$50,000	
<b>ES7 - Special Projects Coordinator - A Clark- Hale</b>										
1367238		34	Library 2025+ Feasibility Study - Op Exp - Special Projects	\$100,000	\$0	-\$100,000	\$0	TWA Kimberley Events Centre Feasibility Study underway; outcome has potential to impact determination of Library location and other co-location opportunities. Project deferred.	-\$100,000	
23449	ME02	34	McMahon Estate Business Case Grant Expenditure	\$10,000	\$25,047	\$5,761	\$15,761	Adjustment to reconcile estimated and actual 2024/25 Carry Forward		

1367304	HSP01	11	Housing Support Program Grant Income (Broome Housing Affordability Strategy and Master Planning)	-\$16,149	-\$18,248	-\$13,279	-\$29,428		2024/25 Carry Forward was estimated at \$16,149. Actual payment was \$29,428	
1367460	HSP101	34	Housing Support Program Grant Expenditure (Broome Housing Affordability Strategy & Master Planning)	\$16,149	\$19,883	\$3,734	\$19,883		Additional \$3,734 required for elected member requested changes which were out of scope for consultant	
						-\$103,784		\$0		-\$100,000
<b>REQ4 - Special Projects Coordinator - H Toikander</b>										
1367239		34	Depot Relocation & Animal Mgmt Facility Masterplan	\$60,000	\$0	-\$60,000	\$0		Project deferred to 2026/27 to be split between 26/27 and 27/28 financial years.	-\$60,000
						-\$60,000		\$0		-\$60,000
<b>HS1 - Manager Environmental Health, Emergency &amp; Ranger Services - A Ahtong</b>										
53060		34	Impounding of Vehicles Expense - Op Exp - Other Law Order & Public Safety	\$4,000	\$15,821	\$35,000	\$39,000		Extra expenses due to impounding and storage of buses.	\$35,000
55167		58	Vehicles & Mob Plant Renewal > \$3000 - Cap Exp - SES/ FESA	\$0	\$152,934	\$152,934	\$152,934		SES received a new vehicle in July 25.	
55190		10	Non Op Grant Funding for Plant/Equip/Buildings - Op Inc - SES/ Fire & Emergency Services	\$0	-\$152,934	-\$152,934	-\$152,934		SES received a new vehicle in July 2025.	
						\$35,000		\$0		\$35,000
<b>REQ1 - Place Activation &amp; E</b>										
1367457		34	Place Activation Plan	\$95,000	\$53,233	\$5,000	\$100,000		Increased expenditure to align with additional funding received for Australia Day in account PA01	
1367304	PA01	11	Place Activation Income	-\$30,000	-\$32,000	-\$10,000	-\$40,000		Increased grant funding received for Australia Day and Community Christmas Party [RO REQ54]	
						-\$5,000		\$0		\$0
			<i>Development Services Directorate (Saving)/Expense</i>			-\$98,434		\$0		-\$89,650
<b>Infrastructure Services</b>										
<b>ES3 - Manager Operations - K Hill</b>										
143010		61	Salary - Op Exp - Engineering Office	\$1,123,272	\$470,864	-\$127,455	\$995,817		Nil impact. Salary budget assigned to incorrect account	
143010		76	Salary - Op Exp - Engineering Office	\$155,976	\$64,582	-\$17,698	\$138,278		Nil impact. Salary budget assigned to incorrect account	

148070		61	Salary - Op Exp - Depot (Senior Technical Officer)	\$0	\$26,608	\$127,455	\$127,455		Nil impact. Salary budget assigned to incorrect account
148070		76	Salary - Op Exp - Depot (Senior Technical Officer)	\$0	\$3,193	\$17,698	\$17,698		Nil impact. Salary budget assigned to incorrect account
						\$0		\$0	\$0
<b>ES5 - Operations Coordinator - L Eglin</b>									
121990	121990	34	Carpark - Works Maint	\$10,400	\$17,623	\$15,000	\$25,400		Carpark maintenance higher than budgeted. Includes one off expense to purchase linemarking equipment for small projects and future cost savings for Carpark linemarking
122000	121011	34	Sector 1 Chinatown - Works Maint	\$100,000	\$19,533	-\$15,000	\$85,000		Majority of planned maintenance complete. Reallocation to support required Car Park maintenance and equipment
125000	125047	61	BRAC Parking Improvements/Sealing (Cap Ex)	\$66,936	\$0	-\$66,936	\$0		Nil impact. Project deferred to 2026/27 to gain synergies with the Cable Beach Road East Roundabout Project. Shire labour hours transferred to delivery of Youth Bike Track at BRAC Reserve.
125000	125047	69	BRAC Parking Improvements/Sealing (Cap Ex)	\$111,072	\$0	-\$111,072	\$0		Nil impact. Project deferred to 2026/27 to gain synergies with the Cable Beach Road East Roundabout Project. Shire labour hours transferred to delivery of Youth Bike Track at BRAC Reserve.
YBRA001		61	Youth Bike Track	\$0	\$0	\$66,936	\$66,936		Nil impact. Transfer of salaries for Operations Crew to deliver Youth Bike Track following Asbestos Remediation at the Reserve.
YBRA001		69	Youth Bike Track	\$0	\$0	\$111,072	\$111,072		Nil impact. Transfer of salaries for Operations Crew to deliver Youth Bike Track following Asbestos Remediation at the Reserve.
						\$0		\$0	\$0
<b>ES8 - Manager Waste Services - M Mitchell</b>									
101414		02	Container Deposite Scheme - Op Inc - Sanitation Gen Ref	-\$25,000	-\$41,932	-\$42,000	-\$67,000		Greater income than budgeted from Container Deposit Scheme revenue sharing from Kerbside Recycling Collection Contractor.
101415		11	Waste Management Grant - Op Inc - Sanitation Gen Refuse	-\$14,500	-\$34,607	-\$18,654	-\$33,154		Additional grants received - Scoop the Poop (Keep Australia Beautiful ) and Waste Sorted Grant to contibute towards our Community Education initiatives.
101416	WM01	34	Waste Management Grant - Op Exp - WasteSorted	\$0	\$0	\$4,154	\$4,154		Operational Expenditure accounts for grant funds received - Scoop the Poop
101416	WM02	34	Waste Management Grant - Op Exp - WasteSorted	\$0	\$0	\$15,593	\$15,593		Operational Expenditure accounts for grant funds received - Community Education
1042511		34	130238 Mobile Plant & Equip New - Cap Exp - Sanitation Other	\$0	\$0	\$25,000	\$25,000		Supply and delivery of 2 x 10 m3 low side Hook lift bins.

101995		43	Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	-\$87,500	\$0	\$15,907	-\$71,593	\$15,907	Waste Operations Adjustment to Transfer to Refuse Reserve	
						\$0		\$15,907		\$0
<b>ES9 - Manager Engineering - L Mckenzie</b>										
125000	125045	34	State Blackspot - Frederick Street off-street carpark Cap (Broome SHS) Exp	\$243,640	\$29,259	-\$243,640	\$0		Funding for Frederick Street Broome Senior High School drop off transferred to Road Reserve	
121950		43	Transfer to Road Reserve - Cap Exp - Cons Streets Roads Bridges Dep	\$506,658	\$19,569	\$243,640	\$750,298	\$243,640	Transfer remaining funds for Frederick St Broome Senior High School drop off to Road Reserve	
107550	107550	34	Japanese Cemetery New Infra by P & G - Cap Exp	\$12,500	\$0	-\$12,500	\$0		Project to be rescheduled until the Cemetery Masterplan update is completed	-\$12,500
113783		14	Reimbursement - St. Mary's Water Usage Recoup - Op Inc	\$0	-\$17,580	-\$25,000	-\$25,000		Recognition of water consumption recouped from St Marys	-\$25,000
121100	121717	34	Black Spot - Fairway Drive Traffic Calming Device	\$6,000	\$790	-\$5,210	\$790		Project has been completed. Savings recognised	-\$5,210
121100	RU229	34	De Marchi Road Black Spot - Cap Exp	\$36,302	\$0	-\$36,302	\$0		Project has been completed. Savings recognised	-\$36,302
143485		02	Subdivision Engineering Supervision Charges - Op Inc - Eng Off	-\$75,000	-\$119,493	-\$125,000	-\$200,000		Recognition of peak in subdivision works generating additional income for Shire for engineering supervision of works	-\$125,000
143038		34	Consultants Engineering Office	\$148,325	\$70,640	\$12,000	\$160,325		Consultant support to review and refine the Shire's Project Management Framework for major and minor projects	\$12,000
125000	125047	34	BRAC Parking Improvements/Sealing (Cap Ex)	\$326,025	\$87,124	-\$132,000	\$194,025		Funding transferred to Carpark Reserve. Project deferred to achieve cost savings in conjunction with the future Cable Beach Road East Roundabout Project	
121390		43	Transfer to Carpark Reserve - Cap Exp - Carpark Const	\$51,902	\$3,318	\$132,000	\$183,902	\$132,000	Transfer to Carpark Reserve (BRAC)	
113134	CB24	34	Cable Beach Stage 2 – Art and Interpretation	\$935,000	\$65,363	\$165,000	\$1,100,000		\$165,000 allocated from the Cable Beach contingency budget to Cable Beach Public Art budget	
113134	CB25	34	Cable Beach Stage 2 – Marketing, Community Engagement, Place Activation and Events	\$249,443	\$62,502	\$43,000	\$292,443		Additional marketing collateral and consultant engagement costs for the Cable Beach Redevelopment	
1.01E+08	CB27		Cable Beach Stage 2 – Commercial Spaces	\$100,000	\$4,511	\$330,000	\$430,000		Additional funds required to detail design and construct two commercial spaces not included for within Head Contract.	
113134	CB30	34	Cable Beach Stage 2 – Contingency And Misc Costs	\$2,181,612	\$227,858	-\$538,000	\$1,643,612		Additional funds required for the Digital light and Sound, wayfinding signs S1 & S2, slight increase to Dinosaur Footprint Casts	
						-\$192,012		\$375,640		-\$192,012

PK3 - Parks & Gardens Coordinator - A Batt								
102010	102013	34	Urban Rubbish Bins Servicing - CCC Maint	\$30,700	\$7,585	-\$5,000	\$25,700	Nil impact. Reallocating funds to account 102011 to enable contractor support during vacancies
102010	102010	61	Rangers - Litter Control Salaries	\$122,856	\$30,497	-\$15,000	\$107,856	Nil impact. Reallocating funds to account 102011 to enable contractor support during vacancies
102010	102011	342	General Litter Control- CCC Maintenance	\$10,000	\$21,467	\$20,000	\$30,000	Nil impact. Reallocating funds from accounts 102010 and 102013 to enable contractor support during vacancies
107029	107029	61	Japanese Cemetery- P&G Maint	\$10,020	\$2,281	-\$2,000	\$8,020	Nil impact. Reallocating funds to allow contractor support during vacancies
107029	107029	342	Japanese Cemetery- P&G Maint	\$2,200	\$1,720	\$2,000	\$4,200	Nil impact. Reallocating funds to allow contractor support during vacancies
113000	113030	61	Frederick Street Lookout (R39556)- P&G Maint	\$10,272	\$1,418	-\$3,000	\$7,272	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
113000	113030	342	Frederick Street Lookout (R39556)- P&G Maint	\$0	\$0	\$3,000	\$3,000	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
113000	113044	61	Civic Centre - P&G Maint	\$27,408	\$3,837	-\$10,000	\$17,408	Nil impact. Reallocating funds from IE61 to IE34 as contractors support package works whilst Full Time Equivalent vacancies.
113000	113044	342	Civic Centre - P&G Maint	\$0	\$0	\$10,000	\$10,000	Nil impact. Reallocating funds from IE61 to IE34 as Contractors supporting package works whilst Full Time Equivalent vacancies.
113000	113047	61	China Town - P&G Maint	\$142,548	\$32,017	-\$10,000	\$132,548	Nil impact. Reallocating funds to KRO and Broome Cemetery to support required maintenance. \$10,000 reallocated to IE342 to support Contractor works with tree maintenance. Nil impact to China Town service levels. On track for full FY.
113000	113047	342	China Town - P&G Maint	\$0	\$0	\$10,000	\$10,000	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
147270	147271	342	KRO - P&G Maint	\$0	\$0	\$6,000	\$6,000	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
107030	107030	342	Broome Cemetery - P&G Maint	\$10,000	\$0	\$7,500	\$17,500	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
107030	107035	342	Chinese Cemetery - P&G Maint	\$0	\$0	\$5,000	\$5,000	Nil impact. Reallocating funds from IE61 to IE342 to enable Contractor support (package works during Full Time Equivalent vacancies).
143508		61	Wages & Related Sick & Holiday - P & G Ops	\$427,428	\$186,538	-\$18,500	\$408,928	Nil impact. Leveraging salary savings to support Town Beach and Dakas Park maintenance

116090	116089	61	Historical Museum- P&G Maint	\$2,196	\$406	-\$1,500	\$696	Nil impact. Reallocating funds from IE61 to IE34 as leveraging Contractor support (package works to support Full Time Equivalent vacancies).		
116090	116089	342	Historical Museum- P&G Maint	\$0	\$0	\$1,500	\$1,500	Nil impact. Reallocating funds from IE61 to IE34 as leveraging Contractor support (package works to support Full Time Equivalent vacancies).		
117000	117070	61	Grounds Maint Exp by P & G - BRAC	\$25,944	\$14,167	-\$10,000	\$15,944	Nil impact. Reallocating funds from IE61 to IE34 as leveraging Contractor support (package works with Full Time Equivalent vacancies)		
117000	117070	342	Grounds Maint Exp by P & G - BRAC	\$0	\$0	\$10,000	\$10,000	Nil impact. Reallocating funds from IE61 to IE34 as leveraging Contractor support (package works with Full Time Equivalent vacancies)		
						\$0	\$0		\$0	
<b>PM2 - Asset and Building Coordinator (Civil) - K Singh</b>										
113551	113787	34	Solway Park renewal Infra - Cap Exp - Pks & Ovals	\$38,088	\$0	-\$38,088	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113679	34	Chippindale Park Renewal Infra - Cap Exp - Parks & Ovals	\$21,167	\$0	-\$21,167	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113797	34	25-26 AMP POS Renewal - Januburu Park (Cap Ex)	\$8,280	\$0	-\$8,280	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113765	34	Sunset Park Renewal Infra - Cap Exp - Parks and Ovals	\$26,763	\$0	-\$26,763	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113798	34	25-26 AMP POS Renewal - Koel Park (Cap Ex)	\$7,130	\$0	-\$7,130	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113770	34	Brolga Park Renewal Infra - Cap Exp - Parks & Ovals	\$14,030	\$0	-\$14,030	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113788	34	Cygnat Park Infrastructure Renewal - Cap Exp	\$85,445	\$0	-\$85,445	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113791	34	Tolentino Park Infrastructure Renewal - Cap Exp	\$33,305	\$0	-\$33,305	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		
113551	113793	34	Sugar Glider Park Renewal Infra - Cap Exp - Parks & Ovals (Cap Ex)	\$7,130	\$0	-\$7,130	\$0	POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.		

113551	113796	34	25-26 AMP POS Renewal - Herbert St Reserve (Cap Ex)	\$7,130	\$0	-\$7,130	\$0		POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.	
113551	113799	34	25-26 AMP POS Renewal - Sibosado Park (Cap Ex)	\$7,015	\$0	-\$7,015	\$0		POS Reserve transfer - funds quarantined pending finalisation of Parks Strategy. Works delivered in 26/27.	
117450	117452	34	BRAC Oval Upgrade of Infra - Cap Exp	\$140,573	\$0	-\$140,573	\$0		BRAC project to be delivered in 26/27 as part of larger scope. Transfer funds to POS Reserve	
113551	113792	34	25-26 AMP POS Renewal- BRAC (Cap Ex)	\$399,395	\$0	-\$399,395	\$0		Project pending strategy with works to be delivered in 26/27. Transfer funds to POS Reserve	
111989		43	Transfer to POS Reserve - Cap Exp - Parks & Ovals	\$1,074,689	\$33,014	\$795,451	\$1,870,140	\$795,451	Transfer BRAC Projects 117450 and 113792 to POS Reserve \$539,968; Transfer Parks AMP Renewal to POS Reserve \$255,483	
125145	125113	34	Bus Shelters - renewal - Various	\$13,800	\$0	-\$5,000	\$8,800		Project completed under budget	-\$5,000
125300	125921	34	Various Footbridge Renewals - Cap Exp	\$69,774	\$39,885	-\$21,000	\$48,774		Planned AMP renewal projects completed or near completion and under budget.	
125138		43	Transfer to Footpath Reserve (Footbridge per Transport AMP)	\$0	\$0	\$21,000	\$21,000	\$21,000	Transfer savings from planned renewal projects to Footpath Reserve (Footbridges)	
						-\$5,000		\$816,451		-\$5,000
<b>PM3 - Senior Property and</b>										
95442		028	69 Robinson St Rent & Recoup Income - Op Inc	-\$46,800	-\$23,329	\$7,800	-\$39,000		Property vacated, reduced income forecast to 30 June.	\$7,800
96101		34	Staff Housing - Reactive Maint - Op Exp	\$20,000	\$14,143	\$20,000	\$40,000		Increased reactive maintenance required across the key worker housing assets.	\$20,000
96200		028	1/17 Honeyeater Loop - Rent & Recoup Income - Op Inc	-\$45,500	-\$23,500	\$7,600	-\$37,900		Property vacated, reduced income forecast to 30 June.	\$7,600
96203		028	11/6 Ibis Way - Rent & Recoup Income - Op Inc	-\$42,900	-\$6,786	\$7,200	-\$35,700		Property vacated, reduced income forecast to 30 June.	\$7,200
96205		028	4/46 Tanami Drive - Rent & Recoup Income - Op Inc	-\$7,020	-\$23,400	-\$40,000	-\$47,020		Properties occupation rate forecasted to exceed budget estimate.	-\$40,000
96207		028	86 Tanami Drive - Rent & Recoup Income - Op Inc	-\$20,000	\$0	\$4,000	-\$16,000		Property vacant, reduced income forecast to 30 June.	\$4,000
96208		028	1 YAKO MALL - Rent & Recoup Income - Op Inc	-\$20,000	-\$12,321	-\$18,750	-\$38,750		New lease commenced 24/11/2025	-\$18,750
96209		028	2 PANDANUS ROAD - Rent & Recoup Income - Op Inc	-\$20,000	\$0	\$4,000	-\$16,000		Property vacant, reduced income forecast to 30 June.	\$4,000
96210		028	1 CAJUPUT CRESCENT - Rent & Recoup Income - Op Inc	-\$20,000	-\$12,321	-\$18,750	-\$38,750		New lease commenced 24/11/2025	-\$18,750
132410		028	Roebuck Bay CP - Rent & Recoup Income - Op Inc	-\$330,000	-\$330,932	-\$90,000	-\$420,000		Forecasted increase in rental income as lease is tied to tenants occupancy and turnover which has significantly increased this FY.	-\$90,000

145561		028	15 Shelduck Way - Rent & Recoup Income - Op Inc	-\$52,650	\$0	\$28,000	-\$24,650		Property vacant, reduced income forecast to 30 June.	\$28,000
147280	147284	34	BEC - Operating Expense - Op Exp	\$0	\$6,873	\$8,587	\$8,587		Budget required for commercial office space maintenance works	\$8,587
147491		028	Old Broome Lock Up - Rent & Recoup Income - Op Inc	-\$17,500	\$0	\$17,500	\$0		Property vacant, reduced income forecast to 30 June.	\$17,500
147865		028	Sam Male Luggger - Op Inc - Other Build Leased	-\$7,500	\$0	\$7,500	\$0		Rent Abatement to be considered for 25/26	\$7,500
						<b>-\$55,313</b>		<b>\$0</b>		<b>-\$55,313</b>
<b>REQ27 - Project Engineer - I</b>										
121100	121720	34	Road Upgrade - CB East Intersection (BRAC) (Cap Ex)	\$517,500	\$41,712	-\$475,788	\$41,712		Project deferred to 26/27	
121776	121720A	10	RTR - Road Upgrade - CB East Intersection (BRAC) - Cap Inc	-\$517,500	\$0	\$475,788	-\$41,712		Project deferred to 26/27	
121785	125922A	10	WABN Frederick St Footpath Construction - Jewell To The Boulevard - Cap Inc	-\$238,477	-\$107,833	\$87,000	-\$151,477		Project complete. Grant funding reduced in accordance with overall project underspend and grant acquittal	
125300	125922	34	Frederick St Footpath Construction - Jewell to the Boulevard	\$383,313	\$243,496	-\$139,000	\$244,313		Project completed within budget. Savings reallocated to support Old Broome Road 121719 less grant funding reduced on 125922A	
121100	121719	34	Old Broome Road	\$3,153,700	\$29,603	\$52,000	\$3,205,700		Frederick St project savings allocated to support Old Broome Road project contingency budget	
						<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
<b>REQ3 - Asset Coordinator -</b>										
107028	107033	39	Cemetery Operating Expense - Op Exp	\$20,526	\$0	-\$20,526	\$0		Insurance budget correction	-\$20,526
132129		34	Visitor Centre Renewal (Inc plant & Furn) - Cap Bldg Exp	\$60,000	\$0	-\$25,000	\$35,000		Broome Visitor Centre air-conditioning replacement complete. Savings to be returned to Building AMP	
147457		43	Transfer to Building Reserve - Cap Exp - Unclassified General	\$903,388	\$24,735	\$25,000	\$928,388	\$25,000	Transfer AMP savings to Building Reserve	
147270	147275	34	KRO2 - Planned Maint & Minor Works - Op Exp	\$18,790	\$3,754	\$20,000	\$38,790		Correction of budget for KRO building numbering	
147270	147273	34	KRO1 - Planned Maint & Minor Works - Op Exp	\$34,190	\$6,030	-\$20,000	\$14,190		Correction of budget for KRO building numbering	
						<b>-\$20,526</b>		<b>\$25,000</b>		<b>-\$20,526</b>
			<b>Infrastructure Services Directorate (Saving)/Expense</b>			<b>-\$272,851</b>		<b>\$391,547</b>		<b>-\$192,012</b>
						<b>-\$322,612</b>				

**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: .....