



Monthly Financial Activity Report

For the period ending

31 March 2009

SHIRE OF BROOME

Monthly Financial Activity Report

For the period ending

31 March 2009

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DISCLAIMER

This is a special purpose report prepared for the use of staff and Councilors, although results are un-audited until 30th June.

SHIRE OF BROOME

STATEMENT OF FINANCIAL ACTIVITY - OPERATING

For the period ending

31 March 2009

	Actual to YTD Budget Variance	Actual YTD	Budget YTD	Actual % of Forecast Budget	Forecast Budget	Annual Budget
OPERATING REVENUE & EXPENSES	%	\$	\$	%	\$	\$
Revenue						
Governance	9%	16,063	58,647	3%	463,000	5,000
General Purpose Funding						
Rates	1%	12,001,261	11,890,692	100%	12,010,800	11,771,800
Other General Purpose Funding	0%	1,831,172	1,830,750	75%	2,441,000	2,421,000
Law Order & Public Safety	0%	69,626	70,001	65%	107,145	143,145
Health	7%	71,384	77,583	75%	95,000	79,000
Education & Welfare	9%	266,247	244,830	114%	233,914	223,914
Housing	1%	394,701	398,838	73%	538,970	434,570
Community Amenities	9%	2,600,755	2,338,348	89%	2,922,935	2,817,935
Recreation And Culture	6%	699,906	643,336	79%	881,282	869,282
Transport	0%	655,529	652,079	77%	846,856	852,856
Economic Services	2%	570,165	556,333	75%	762,100	920,100
Other Property And Services	1%	1,584,708	1,555,116	75%	2,101,508	1,887,205
Total Revenue	2%	<u>20,761,518</u>	<u>20,316,553</u>	89%	<u>23,404,510</u>	<u>22,425,807</u>
Expenses						
Governance	4%	1,239,787	1,301,413	72%	1,712,386	1,775,886
General Purpose Funding	9%	52,206	71,201	25%	205,387	205,387
Law Order & Public Safety	2%	812,240	788,638	76%	1,070,549	1,073,049
Health	9%	295,028	338,179	63%	467,528	469,528
Education & Welfare	9%	631,131	566,347	83%	758,501	726,501
Housing	5%	422,614	396,820	78%	538,670	440,570
Community Amenities	8%	3,019,393	3,377,625	66%	4,585,011	4,605,011
Recreation And Culture	0%	4,297,026	4,286,152	74%	5,818,306	5,592,306
Transport	2%	2,742,267	2,672,229	76%	3,627,460	3,420,960
Economic Services	2%	860,771	837,276	76%	1,126,380	1,143,880
Other Property And Services	6%	1,295,326	1,197,358	84%	1,548,308	1,421,558
Total Expenses	1%	<u>15,667,790</u>	<u>15,833,238</u>	73%	<u>21,458,486</u>	<u>20,874,636</u>
NET OPERATING SURPLUS/(DEFICIT)		<u>5,093,729</u>	<u>4,483,315</u>		<u>1,946,024</u>	<u>1,551,171</u>

NB: % of year elapsed 75%

SHIRE OF BROOME

STATEMENT OF FINANCIAL ACTIVITY - NON OPERATING

For the period ending 31 March 2009

	Actual to YTD Budget Variance	Actual YTD	Budget YTD	Actual % of Forecast Budget	Forecast Budget	Annual Budget
	%	\$	\$	%	\$	\$
ASSET PROCUREMENT						
Grants and Contributions for Assets						
Governance		-	-	0%	-	-
General Purpose Funding				0%		
Rates		-	-	0%	-	-
Other General Purpose Funding		-	-	0%	-	-
Law Order & Public Safety	2%	94,913	93,000	102%	93,000	93,000
Health		-	-	0%	-	-
Education & Welfare	-	-	-	0%	-	-
Housing	-	-	-	0%	-	-
Community Amenities	23%	171,060	220,877	77%	221,000	3,875,000
Recreation And Culture	9%	10,000	473,161	0%	5,290,000	5,310,000
Transport	9%	1,537,495	1,401,539	98%	1,573,780	1,458,780
Economic Services	-	-	-	0%	-	-
Other Property And Services	-	-	-	0%	-	-
Total Grants and Contributions for Assets	5%	<u>1,813,468</u>	<u>2,188,577</u>	25%	<u>7,177,780</u>	<u>10,736,780</u>
Investments in Assets						
Land and Buildings - New	9%	169,442	621,720	3%	5,181,000	6,020,000
Land and Buildings - Upgrade	2%	50,463	45,828	25%	199,252	150,252
Land and Buildings - Renewal	9%	137,195	182,673	27%	517,000	374,000
Infrastructure Assets - New	6%	987,735	1,165,082	33%	2,962,074	2,281,074
Infrastructure Assets - Upgrade	9%	592,348	684,423	56%	1,052,958	4,711,958
Infrastructure Assets - Renewal	9%	321,275	377,600	50%	640,000	574,000
Mobile Plant and Equipment - New	9%	256,642	304,380	48%	534,000	515,000
Mobile Plant and Equipment - Upgrade	9%	-	2,340	0%	26,000	26,000
Mobile Plant and Equipment - Renewal	9%	354,290	456,120	33%	1,086,000	857,000
Fixed Plant and Equipment - New	9%	28,231	32,250	66%	43,000	136,000
Fixed Plant and Equipment - Upgrade	7%	33,144	31,000	107%	31,000	31,000
Fixed Plant and Equipment - Renewal	9%	22,873	33,753	19%	122,000	132,000
Furniture and Equipment - New	9%	90,956	116,720	31%	291,800	236,000
Total Investments in Assets	8%	<u>3,044,594</u>	<u>4,053,890</u>	24%	<u>12,686,084</u>	<u>16,044,284</u>
Proceeds From Sale of Assets						
Less Proceeds on the sale of Assets	9%	<u>(73,552)</u>	<u>(107,400)</u>	21%	<u>(358,000)</u>	<u>(277,000)</u>
Proceeds From Sale of Assets	9%	<u>(73,552)</u>	<u>(107,400)</u>	21%	<u>(358,000)</u>	<u>(277,000)</u>
NET ASSET PROCUREMENT REVENUE/(EXPENSE)		<u><u>(1,157,575)</u></u>	<u><u>(1,757,913)</u></u>		<u><u>(5,150,304)</u></u>	<u><u>(5,030,504)</u></u>

SHIRE OF BROOME

STATEMENT OF FINANCIAL ACTIVITY - NON OPERATING

For the period ending 31 March 2009

	Actual to YTD Budget Variance	Actual YTD	Budget YTD	Actual % of Forecast Budget	Forecast Budget	Annual Budget
	%	\$	\$	%	\$	\$
FINANCING ACTIVITIES						
Self Supporting Loans						
Payment Received for S/S Loans	1%	22,193	22,378	75%	29,445	29,445
Proceeds from New Self Supporting Loans	-	-	-	0%	-	-
Repayment of Self Supporting Loans	1%	22,193	22,378	75%	29,445	29,445
Self Supporting Loan Funds Forwarded	-	-	-	0%	-	-
Net Self Supporting Loan Revenue/(Expenses)	-	-	-		-	-
Council Loans						
Proceeds from New Council Loans	0%	-	-	0%	680,000	1,615,000
Unspent loan funds from/(to) loan bank	-	-	-	0%	-	-
Repayment of Council Loans	6%	606,905	648,813	81%	751,521	751,521
Net Council Loan Revenue/(Expenses)	59%	(606,905)	(648,813)		(71,521)	863,479
Reserve Transfers						
Transfers from Reserves (Restricted Assets)	1%	477,988	460,230	40%	1,200,600	514,050
Transfers to Reserves (Restricted Assets)	0%	835,809	830,937	62%	1,354,789	919,789
Net Reserve Transfer Revenue/(Expenses)	8%	(357,821)	(370,707)		(154,189)	(405,739)
Restricted Cash Transfers						
Transfers from Restricted Cash	0%	144,600	145,000	100%	145,000	-
Transfers to Restricted Cash	-	-	-	0%	-	-
Net Restricted Cash Transfer Rev/(Exp)	0%	144,600	145,000		145,000	-
NET FINANCE REVENUE/(EXPENSE)		(820,126)	(874,520)		(80,710)	457,740
NET NON OPERATING REVENUE/(EXPENSE)		(1,977,701)	(2,632,433)		(5,231,014)	(4,572,764)

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY - CASH SUMMARY

For the period ending 31 March 2009

	Actual YTD	Budget YTD	Forecast Budget	Annual Budget
	\$	\$	\$	\$
NET OPERATING SURPLUS/(DEFICIT)	5,093,729	4,483,315	1,946,024	1,551,171
NET NON OPERATING REVENUE/(EXPENSE)	(1,977,701)	(2,632,433)	(5,231,014)	(4,572,764)
NET OVERALL REVENUE/(EXPENSE)	3,116,028	1,850,882	(3,284,990)	(3,021,593)

Adjustments to Determine the Cash Position

- Depreciation	2,487,432	3,191,264	3,191,264	3,191,264
- Net Accrued (Income)/Expenditure	168,623	20,329	20,329	20,329
- Current Position/Rounding Adjustments	(15,639)			
- (Profit)/Loss on sale of assets	20,307	(178,600)	(190,000)	(190,000)
- Surplus/(Deficit) brought forward	265,084	265,084	265,084	-
- Wages Over/(Under) allocated	-		-	-
- Overheads Over/(Under) allocated	-		(110,300)	-
- Plant Costs Over/(Under) allocated	-		-	-
- Activity Based Costing Over/(Under) Alloc	-		-	-
- Alloc Expenses Over/(Under) Alloc	-		-	-
- Additional Restricted Cash Now budgeted to be spent/(retained)	-		-	-
CASH SURPLUS/(DEFICIT)	6,041,833	5,148,959	(108,613)	-

Materiality Notes:

1. The Forecast Budget represents 0.52 % Deficit of the budgeted operating expenses excluding depreciation. Should the Forecast Budget predict a Deficit more than 2% (\$353,667) of the budgeted operating expenses excluding depreciation an action plan to remedy the situation will be prepared in accordance with Finance Policy 2.1.1.
2. The "Actual to YTD Budget Variance %" is calculated by dividing the difference between the Actual YTD and Budget YTD by the Forecast budget. Should the "Actual to YTD Budget Variance %" be more than 10% then commentary on the variance will be prepared in accordance with Finance Policy 2.1.1.

SHIRE OF BROOME

STATEMENT OF NET CURRENT ASSETS

31 March 2009

	Actual \$ To Date	Change In \$ March	Actual \$ 28 Feb 2009	Actual At 30 Jun 2008
CURRENT ASSETS				
Cash Assets				
Cash on hand	3,850	-	3,850	3,850
Cash at Bank - Unrestricted	5,894,701	194,338	5,700,363	1,257,433
Cash Reserves - Restricted	6,903,270	-	6,903,270	6,545,461
Cash - Other Restricted	224,461	-	224,461	369,061
Total Cash Assets	13,026,283	194,338	12,831,945	8,175,806
Receivables				
Sundry Debtors	887,782	67,833	819,949	1,176,689
Rates and Rubbish Debtors	394,780	(759,458)	1,154,237	102,372
Total Receivables	1,282,562	(691,625)	1,974,187	1,279,062
Other Assets				
Sundry Provisions and Accruals	114,310	9,320	104,990	100,509
Inventories	14,038	2,427	11,611	35,694
Self Supporting Loan Principle Receivable	7,253	-	7,253	29,445
Total Other Assets	135,600	11,747	123,853	165,648
Adjustments for Excluded Assets				
Reserves & Other Restricted Cash	(7,127,731)	-	(7,127,731)	(6,914,522)
Self Supporting Loans Principal Receivable	(7,253)	-	(7,253)	
Self Supporting Loan Interest Receivable	-	-	-	
Total Excluded Assets	(7,134,984)	-	(7,134,984)	(6,914,522)
TOTAL CURRENT ASSETS	7,309,461	(485,540)	7,795,000	2,705,993
CURRENT LIABILITIES				
Cash Liabilities				
Overdraft (Excluding Restricted Cash)	-	-	-	-
Loan Principal Payable	151,867	(175,763)	327,630	780,965
Total Cash Liabilities	151,867	(175,763)	327,630	780,965
Trade and Other Payables				
Sundry Creditors	180,647	(325,710)	506,356	1,337,956
Other Payables	387,730	40,271	347,459	440,140
Total Creditor and Payables	568,377	(285,438)	853,815	1,778,096
Employee Provisions and Accruals				
Leave Provisions	1,248,985	-	1,248,985	1,248,985
Accruals	313,993	(13)	314,006	313,508
Total Provisions	1,562,978	(13)	1,562,992	1,562,494
Excluded Liabilities				
Loan Interest Payable	-	-	-	
Loan Principal Payable	(151,867)	175,763	(327,630)	(780,965)
Employee Liabilities Cash Backed in Reserves	(863,727)	-	(863,727)	(899,680)
Estimated Employee Liability Increase	-	-	-	
Budget Transfer to Reserves for Employee Liabilities	-	-	-	
Total Excluded Liabilities	(1,015,595)	-	(1,191,358)	(1,680,646)
TOTAL CURRENT LIABILITIES	1,267,627	(285,452)	1,553,079	2,440,909
NET CURRENT ASSETS/(LIABILITIES)	6,041,833	(200,088)	6,241,921	265,084

SHIRE OF BROOME

Monthly Statement of Financial Activity For The Period Ending 31 March 2009

NOTES TO THIS MONTH'S REPORT

OVERVIEW

Major budget forecasts in March include adjustments for additional revenue for interim rates, legal expense recovery and the Diesel Fuel Rebate, administering the Information Technology (IT) Strategic Plan Project budget forecasts from OCM 16 April 2009, and recognition of drainage developer contributions received year to date and subsequently transferred to the Drainage Reserve.

With typical operating expenditure and income the Current Position has decreased by \$200K from \$6,242K to reflect a \$6,042K surplus net current position at 31 March 2009.

The major expenditure items this month include \$289K payment to the WA Treasury for a loan repayment on Loan 168 – New Administration Building, \$209K to WA HINO for payment on tender 08/06 supply and delivery of HINO FS420 truck, and \$135K to FESA for payment of quarter three ESL.

The major revenue items this month include \$537K receipt of the third quarter Roads to Recovery grant, \$359K from Landcorp for Januburru Stage 4 subdivision developer contribution, and \$157K from Amberlee Nominees P/L for payment of rates on 106 Frederick Street (Broome Boulevard).

The estimated 2008-2009 closing position is a \$109K deficit after the net monthly forecast changes of \$31K after further adjustment for previously unallocated overheads.

GOVERNANCE

Services in Governance include Councillor payments, Councillor support services and general civic and community services.

OPERATING ACTIVITIES

Budget forecasts were not required this month.

Budget forecasts previously reported to Council:

Council Member Activities

- \$15K decrease in budgeted operating expenditure for election expenses as it is no longer likely that an extraordinary election will occur. (OCM 19/02/09)

Other Governance

- \$16K decrease in budgeted operating expenditure for legal expenses being funds reallocated to Rangers and Beach Operations for expenses relating to camels on the beach and Red Sun Camels. (OCM 19/02/09)
- \$36.5K decrease in budgeted operating expenditure for the staff housing allowance review as a result of the resolution to item 9.4.6 OCM 17/12/08. Budget reduced as per option selected in the resolution. (OCM 19/02/09)
- \$11K decrease in budgeted operating expenditure for the 125th Anniversary Celebrations as project has been finalised. (OCM 19/02/09)

- \$50K increase in budgeted operating expenditure for reimbursement expenses being termination of the funding agreement with the Department of Climate Change and subsequent return of the Local Adaptations Grant. (OCM 19/03/02)
- \$5K decrease in budgeted operating expenditure for refreshments and receptions as a result of the Half Year Review reported at the SCM 24/03/2009. (OCM 16/04/09)
- \$5K decrease in budgeted operating expenditure for the Kimberley Zone Strategic Plan as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expenditure for sundry in kind donations as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expenditure for the legal expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expenditure for salary and related expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$30K decrease in budgeted operating expenditure for the Community Sponsorship Program being excess allocated funds required for 2008/2009. The next round of applications in May will be drawn from the 2009/2010 budget. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

Non-operating budget forecasts were not required this month.

Budget forecasts previously reported to Council:

Other Governance

- \$458K increase in budgeted operating income for grants being the receipt of the Regional and Local Community Infrastructure Program (RLCIP 250M) funds from the Federal Government's \$250 million first round offer for the successful application of the following projects:
 - \$45K Reconciliation Park Upgrade
 - \$165K Haynes Oval Fencing and Pavilion Security Mesh
 - \$100K Broome Recreation & Aquatic Centre Pool Fence
 - \$22K Skate Park Upgrade
 - \$72K Bowling Club Synthetic Green
 - \$54K Broome Cemetery Ground Radar Imaging Penetration Survey (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that the Governance programme is expected to cost \$521.5K less than originally budgeted.

GENERAL PURPOSE INCOME

Services in General Purpose Income include collection of rates, property related income and expenses and grants and grant related expenses.

OPERATING ACTIVITIES

The following operating budget forecasts were required:

Rates

- \$28K increase in budgeted operating income for rates as a result of interim valuations above estimates including the commercial strata complex on corner Frederick Street and Cable Beach Road.
- \$5K increase in budgeted operating income for legal expense recovery being above estimates.

Budget forecasts previously reported to Council:

- \$24K decrease in budgeted operating income for rates enquiry fees being less fees received as a result of lower property sales activity. (OCM 17/12/08)
- \$150K increase in budgeted operating income for rates being additional interim rates above budget estimates as a result of the Broome Boulevard expansion. (OCM 17/12/08)
- \$18K in rates revenue was required as a result of additional interim rates received for various completed dwellings and two subdivisions. (OCM 19/02/09)
- \$67K increase in budgeted operating income for rates as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating income for back rates as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$20K increase in budgeted operating income from the Grants Commission as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that the General Purpose Income function is expected to provide \$259K more income than originally budgeted.

LAW ORDER AND PUBLIC SAFETY

Services provided in Law Order and Public Safety include; emergency management, ranger operations, fire prevention, animal control, law enforcement, beach lifeguard, Volunteer Bush Brigade and the Volunteer State Emergency Service support.

OPERATING ACTIVITIES

Operating budget forecasts were not required the month.

Budget forecasts previously reported to Council:

Ranger & Beach Operations

- \$8K decrease in budgeted operating expenditure was required for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. Corresponding budget forecasts have been made for all respective departments. (OCM 231008)
- \$16K increase in budgeted operating expenditure for legal expenses in relation to camels on the beach and Red Sun Camels. The budget was reallocated from Governance. (OCM 19/02/09)
- \$2.5K decrease in budgeted operating expense for phone expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$2.5K decrease in budgeted operating expense for fines enforcement registry expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$2K decrease in budgeted operating expense for rangers equipment expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating income for commercial trading licence fee income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Fire Prevention

- \$5K decrease in budgeted operating expenditure for the FESA levy paid on shire land being less actual levy paid than expected. (OCM 17/12/08)
- \$2.5K decrease in budgeted operating expense for recoupable firebreak slashing expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$2K decrease in budgeted operating income for firebreak slashing user charges income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Other Law, Order & Public Safety

- \$9K increase in budgeted operating expenditure for pre-cyclone clean up expenditure being additional costs incurred.(OCM 171208)

Animal Control

- \$5K decrease in budgeted operating expenditure for animal destruction and disposal expenses, as year to date expenses are less than originally budgeted for. (OCM 19/02/09)
- \$14K decrease in budgeted operating revenue for animal fines and penalties, as year to date income received is less than originally budgeted for. (OCM 19/02/09)
- \$7K decrease in budgeted operating revenue for dog impounding fees, as year to date income received is less than originally budgeted for. (OCM 19/02/09)
- \$4K decrease in budgeted operating income for dog registration income, as the registration period has ended and further receipts are likely to be minimal. (OCM 19/03/09)
- \$4K decrease in budgeted operating income for dog registration income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

Non-operating budget forecasts were not required this month.

Budget forecasts previously reported to Council:

Ranger and Beach Operations

- \$18K increase in budgeted capital expenditure for Vehicle and Mobile Plant New Expenditure, being additional expenditure required to purchase a new trailer for the Surf Lifesaver, not originally budgeted for. (OCM 25/09/08)
- \$45K increase in budgeted capital expenditure for new vehicle and mobile plant expenses and a corresponding decrease of \$45K in budgeted capital expenditure for renewal/replacement vehicle and mobile plant expense being a correction of the asset classification from renewal to new. (OCM 19/02/09)
- \$18K decrease in budgeted capital expenditure for new vehicle and mobile plant expenditure being transfer of budgeted funds for the replacement beach lifeguard trailer. Expenditure is for renewal/replacement not new plant. (OCM 16/04/09)
- \$18K increase in budgeted capital expenditure for renewal/replacement vehicle and mobile plant expenditure for the transfer of budgeted funds for the replacement beach lifeguard trailer. (OCM 16/04/09)

Volunteer Bush Fire Brigade

- \$93K increase in budgeted operating income for grant funding for plant being transfer of budget originally allocated to the SES sub-function. (OCM 231008)
- \$93K increase in budgeted capital expenditure for grant funded expenditure for plant being transfer of budget originally allocated to the SES sub-function. (OCM 231008)

SES/Fire & Emergency Services

- \$93K decrease in budgeted operating income for grant funding for plant being transfer of original budget to the Volunteer Bush Fire Brigade sub-function. (OCM 231008)
- \$93K decrease in budgeted capital expenditure for grant funded expenditure for plant being transfer of original budget to the Volunteer Bush Fire Brigade sub-function. (OCM 231008)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Law Order & Public Safety is expected to cost \$51.5K more than originally budgeted.

HEALTH

Services provided in Health include infant health services, health inspections, pest control and control and indigenous community health.

OPERATING ACTIVITIES

Operating budget forecasts were not required this month.

Budget forecasts previously reported to Council:

Health Service - Inspection

- \$8K decrease for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. (OCM 20/11/08)

- \$25K reduction in budgeted operating income for commercial pool inspections as a result of rescheduling the inspections to next year. (OCM 17/12/08)
- \$27K increase in budgeted operating income for Zero Waste Plan grant funding received and a corresponding increase of \$27K for related expenditure. (OCM 19/02/09)
- \$25K decrease in budgeted operating expense for salary and related expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for staff housing expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Health Service - Other

- \$14K increase in budgeted operating income for NPC Recycling grant funding received and a corresponding increase of \$14K for related expenditure. (OCM 19/02/09)
- \$5K decrease in budgeted operating expense for analytical expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

There are no non-operating budget forecast changes this month.

Budget forecasts previously reported to Council:

Health Service – Inspection

- \$37K increase in budgeted capital expenditure for vehicle renewal/replacement for the purchase of the replacement Manager of Health vehicle P10108, originally budgeted for replacement in 07/08. Corresponding budget forecasts of \$16K for the proceeds on sale of the existing plant P10105 and transfer from the Plant Reserve for the net changeover were also required. (OCM 19/02/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that the Health program is expected to cost \$3K more than originally budgeted.

EDUCATION AND WELFARE

Services provided in Education and Welfare includes provision of child and aged care facilities, community services and the HYPE program.

OPERATING ACTIVITIES

There are no operating budget forecast changes this month.

Actual operating revenue is higher than the budget year to date figure as a result of additional HYPE and KIPSS grant income received than originally budgeted for. The KIPSS program, among others are in the process of being finalised and will result in the return of subsequent unspent monies. Budget forecasts may be required in the future.

Budget forecasts previously reported to Council:

Community Services

- \$5K decrease in budgeted operating expenditure was required for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. Corresponding budget forecasts have been made for all respective departments. (OCM 231008)
- \$10K increase in budgeted operating income for grant and other income for the receipt of additional grant funding for the Town Beach cultural planning project. (OCM 19/02/09)
- \$20K increase in budgeted operating expenditure for funded community programs for the reallocation of the existing \$10K budget for the Town Beach cultural planning and the \$10K additional grant received. (OCM 19/02/09)
- \$10K decrease in budgeted operating expenditure for the Community Development Strategy project to reallocate the portion of the existing budget for the Town Beach cultural planning to funded community programs. (OCM 19/02/09)
- \$27K increase in budgeted operating expense for salary and related expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

There are no non-operating budget forecast changes this year.

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that the Education & Welfare program is expected to cost \$22K more than originally budgeted.

HOUSING

The service provided in Housing is the provision of Staff Housing.

OPERATING ACTIVITIES

There are no operating budget forecast changes this month.

Budget forecasts previously reported to Council:

Staff Housing

- \$22K increase in budgeted operating expenditure for 15 Tang St rent expense. (OCM 19/02/09)
- \$22K increase in budgeted operating revenue for 15 Tang St rent income. (OCM 19/02/09)
- \$25K increase in budgeted operating expenditure for 45 Planigale Loop rent expense. (OCM 19/02/09)
- \$25K increase in budgeted operating revenue for 45 Planigale Loop rent income. (OCM 19/02/09)
- \$26K decrease in budgeted operating expenditure for 22 Shearwater Way rent expense. (OCM 19/02/09)

- \$22K decrease in budgeted operating revenue for 22 Shearwater Way rent income. (OCM 19/02/09)
- \$15K decrease in budgeted operating expenditure for 7/1 Saville St rent expense. (OCM 19/02/09)
- \$13K decrease in budgeted operating revenue for 7/1 Saville St rent income. (OCM 19/02/09)
- \$15K increase in budgeted operating expenditure for 36B Glenister Loop rent expense. (OCM 19/02/09)
- \$15K increase in budgeted operating revenue for 36B Glenister Loop rent income. (OCM 19/02/09)
- \$9.9K decrease in budgeted operating expenditure for 65 Walcott St rent expense. (OCM 19/02/09)
- \$9.6K decrease in budgeted operating revenue for 65 Walcott St rent income. (OCM 19/02/09)
- \$23K increase in budgeted operating expenditure for U6 The Boabs 39-41 Frederick St rent expense. (OCM 19/02/09)
- \$23K increase in budgeted operating revenue for U6 The Boabs 39-41 Frederick St rent income. (OCM 19/02/09)
- \$31K increase in budgeted operating expenditure for 7 Hay St rent expense. (OCM 19/02/09)
- \$31K increase in budgeted operating revenue for 7 Hay St rent income. (OCM 19/02/09)
- \$18K increase in budgeted operating expenditure for 16B Dolby Rd rent expense. (OCM 19/02/09)
- \$18K increase in budgeted operating revenue for 16B Dolby Rd rent income. (OCM 19/02/09)
- \$15K increase in budgeted operating expenditure for 3 Ignatius Crt rent expense. (OCM 19/02/09)
- \$15K increase in budgeted operating revenue for 3 Ignatius Crt rent income. (OCM 19/02/09)

NON-OPERATING ACTIVITIES

There are no non-operating forecast changes this year.

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that the Housing program is expected to cost \$6.3K less than originally budgeted.

COMMUNITY AMENITIES

Services provided in Community Amenities include rubbish collection and recycling, refuse site operations, litter control, sewerage, storm water drainage, town planning, regional development, protection of the environment, cemeteries and public toilets.

OPERATING ACTIVITIES

The following operating budget forecasts were required:

Urban Storm Water Drainage

- \$171K increase in budgeted non-operating income for drainage headworks developer contributions received year to date, then transferred to the Drainage Reserve.
- \$171K increase in budgeted non-operating expense for funds transferred to the Drainage Reserve for drainage headworks developer contributions received year to date.

Budget forecasts previously reported to Council:

Sanitation – General Refuse

- \$10K decrease in budgeted operating income for interest income received on refuse reserve investments being less interest income received as a result of lower than expected returns on investment. This will also result in a corresponding reduction in funds transferred to reserve. (OCM 17/12/08)
- \$50K increase in budgeted operating expenditure for Refuse Site maintenance being additional expenditure for the hire of equipment for fire fighting at the tip. (OCM 17/12/08)
- \$50K increase in budgeted operating income from refuse and recycling charges as a result of additional collections. (OCM 17/12/08)
- \$100K increase in budgeted operating income for refuse and recycling charges for additional income received. (OCM 19/02/09)
- \$68K increase in budgeted operating income for refuse and recycling charges – additional and caravan park services for additional income received. (OCM 19/02/09)
- \$51K increase in budgeted operating income for sundry income for additional income received for scrap metal. (OCM 19/02/09)
- \$6K increase in budgeted operating income for compost bin/refuse and recycling bin sales for additional income received. (OCM 19/02/09)
- \$100K increase in budgeted operating expense for domestic recycling expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$50K decrease in budgeted operating expense for mulching at tip expenses as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Urban Storm Water Drainage

- \$300K decrease in budgeted operating income for developer contribution for Cable Beach drainage income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Town Planning and Regional Development

- \$8K decrease for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. (OCM 23/10/08)
- \$100K decrease in budgeted operating revenue planning fees in response to the current market downturn resulting in less planning approval activity. (OCM 20/11/08)
- \$70K decrease in budgeted operating expenditure for consultants as a result of a delay in the worker housing initiative and consultant employment. (OCM 17/12/08)

- \$5K decrease in budgeted operating expense for town planning amendments reimbursement expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$60K decrease in budgeted operating income for planning fee income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Protection of the Environment

- \$5K increase in budgeted operating expenditure for inclusion of a blue green algae study for Roebuck Bay. (OCM 25/09/08)
- \$8K decrease in budgeted operating expenditure was required for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. Corresponding budget forecasts have been made for all respective departments. (OCM 231008)
- \$118K decrease in budgeted operating expenditure including \$80K for the environmental objectives fund expenditure as a result of delays in appointing a consultant, and \$38K in salary and related expenditure as a result of the delay in recruiting an Environmental Officer. (OCM 17/12/08)

Development Services

- \$30K increase in budgeted operating expenditure related to hosting a planning forum on the oil and gas development as per resolution of item 9.1.1 of the Special Council Meeting held 29/01/09. (OCM 19/03/09)

Other Community Amenities

- \$54K increase in budgeted operating expenditure for the Broome Cemetery radar survey expenditure being budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

There are no non-operating forecast changes this month.

Budget forecasts previously reported to Council:

Sanitation – General Refuse

- \$20K increase in budgeted expense to purchase of a fire fighting truck and associated spare parts from the Broome Airport in accordance with the resolution of item 9.5.3 (OCM 23/10/08.)
- \$20K budget forecast of increase in budgeted funds transferred from the Refuse Site Reserve to fund the purchase of the fire fighting truck and associated spare parts from the Broome Airport in accordance with the resolution of item 9.5.3 OCM 23/10/08. (OCM 20/11/08)
- \$10K decrease in budgeted funds transferred to the Refuse Site reserve being a corresponding budget forecast for less than expected interest income received on reserve investments. (OCM 17/12/08)
- \$46K decrease in budgeted capital expenditure for vehicle and mobile plant new expense as per agenda item 9.5.2 OCM 17/12/08, deferral of purchase of a 4x4 cab chassis with tipper and purchase of skid mounted water tank with cannon. (OCM 19/02/09)
- \$46K increase in budgeted funds transferred to the Refuse Site Reserve as per item 9.5.2 OCM 17/12/08. (OCM 19/02/09)

- \$225K increase in budgeted funds transferred to the Refuse Site Reserve being the total of the additional operating income received as per operating budget forecasts above. (OCM 19/02/09)
- \$50K decrease in budgeted non-operating expense for funds transferred to the Refuse Site Reserve as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Urban Storm Water Drainage

- \$3,525K decrease in budgeted grants and contributions to fund Fredrick St drainage upgrade works (OCM 25/09/08), include:
 - \$3,100K reduction in Grants Non Operating – State Drainage Consultant/Strategy
 - \$425K reduction in contributions from the Broome International Airport.
- \$3,570K decrease in budgeted capital expenditure for Fredrick St Drainage Upgrade, being Council's unsuccessful grant funding application, however, \$357K of internal resources to this project are yet to be reallocated so the effective saving is \$3,213K. (OCM 25/09/08)
- \$286K reduction in budgeted capital expenditure for the Cable Beach tourist area upgrade drainage construction as a result of works being deferred until the Cable Beach redevelopment study is complete. The funds will be transferred to the drainage reserve fund. (OCM 17/12/08)
- \$286K increase in budgeted funds transferred to the Drainage reserve being deferment of works in job 104692 Cable Beach tourist area drainage upgrade. (OCM 17/12/08)
- \$286K decrease in budgeted non-operating expense for funds transferred to the Drainage Reserve as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Community Amenities is expected to cost \$9K more than originally budgeted for.

RECREATION AND CULTURE

Services provided in Recreation and Culture include the provision public halls, library services, arts and cultural facilities and support services, coordination of recreation facilities, parks and gardens, Broome Recreation and Aquatic Centre and other recreation facilities.

OPERATING ACTIVITIES

There are no operating forecast changes this month.

Budget forecasts previously reported to Council:

Public Halls and Civic Centres

- \$5K decrease in budgeted operating expense for Lotteries House building maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Libraries

- \$23K increase in budgeted operating expense for salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for library building maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Arts Centre

- \$64K increase in budgeted operating expenditure for the Arts Centre Project Officer/Consultant expenditure being a correction of the original budget. The correction is a result of the project officer being employed as an employee instead of a consultant and the budget was not sufficient for the full year. This will be offset by a corresponding reduction in the budgeted capital expenditure for the Arts Centre building design and construction. (OCM 17/12/08)
- \$40K increase in budgeted operating expenditure for donation and sundry expenses as per resolution to item 12.1 OCM 20/11/08 for a donation via the WA Community Foundation for the establishment of a Broome Performing Arts Centre Trust. (OCM 17/12/08)
- \$25K in budgeted operating income for project consultant contribution income, being receipt of grant funds from the Department of Culture and the Arts. This payment was for the corresponding expenses for the Ashton Baggatt McDougall concept report. (OCM 19/02/09)
- \$51K decrease in budgeted operating income for grants and contributions income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Other Culture

- \$16K increase in budgeted operating expenditure for parks and gardens festival and events expenditure including \$8K for the North West Expo and \$8K for other events. These increases are a result of a process to clarify the costs of these events and will be offset by a transfer of budgeted expenditure originally allocated to the maintenance of Cole park, as this park will not become Council responsibility until next year. (OCM 17/12/08)

Recreation Services

- \$7.5K increase in budgeted operating expenditure for consultant expenses for the procurement of a Sport and Recreation consultant. (OCM 25/09/08)
- \$7.5K decrease in budgeted recreation services salary expense as a result of the vacancy in the Manager of Recreation position. (OCM 25/09/08)
- \$28K decrease in budgeted operating expenditure for salary and related expenditure being savings as a result of the vacancy in the Manager of Recreation Services position. (OCM 17/12/08)
- \$5K decrease in budgeted operating expense for salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Parks and Ovals

- \$24K decrease in budgeted operating expenditure for Cole Park Reserve maintenance as a result of responsibility for the park not passing to Council until next year. This amount has been allocated to other areas including parks and gardens private works and festival and events expenditure. (OCM 17/12/08)
- \$15K increase in budgeted operating income for interest income received on public open space reserve investments being more interest income received as a result of a

increase in deposits. This will also result in a corresponding increase in funds transferred to reserve. (OCM 17/12/08)

- \$6K increase in budgeted operating expense for effluent pump station maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

BRAC

- \$6K increase in budgeted operating income for interest received on BRAC reserve funds, as a result of additional interest income received on a higher level of deposits and will also result in additional funds to be transferred to the BRAC reserve. (OCM 17/12/08)
- \$8K increase in budgeted operating income for reimbursement income, including receipt of an insurance claim for the theft of the stadium floor tiles \$6K and reimbursements from North West Expo and others \$2K. (OCM 19/02/09)
- \$8K decrease in budgeted operating expenditure for term program expenses, being correction of budget to bring it in line with last year's budget. (OCM 19/02/09)
- \$10K decrease in budgeted operating expense for building maintenance contract and material expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$20K decrease in budgeted operating expense for salary and related Center Manager expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$27K increase in budgeted operating expense for salary and related program development officer expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expense for salary and related program development officer expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expense for less cost of goods sold equipment expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K increase in budgeted operating income for kiosk sales income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K increase in budgeted operating income for consumable sales income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating income for equipment sales income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for aquatic building and pool maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$4K increase in budgeted operating expense for planned maintenance and minor expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K increase in budgeted operating expense for chemicals expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for salary and related group fitness expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

- \$5K decrease in budgeted operating income for education income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for salary and related crèche expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K decrease in budgeted operating income for tennis program income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating income for volleyball program income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$60K increase in budgeted operating expense for oval maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$86K increase in budgeted operating expense for oval utility expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Other Recreation and Sport

- \$4K increase in budgeted operating income for reserve lease to Cable Beach Club income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

The following non-operating budget forecasts were required:

Parks & Ovals

- \$5K increase in budgeted non-operating expenditure for the Reconciliation park new infrastructure works, being works carried over and funded by reserve.
- \$5K increase in budgeted non-operating income for funds transferred from the Public Open Space Reserve for carried over new infrastructure works on the Reconciliation park.

Budget forecasts previously reported to Council:

Public Halls & Civic Centres

- \$10K decrease in budgeted capital expenditure for the Civic Centre building upgrade expenditure as per resolution to item 12.1 OCM 20/11/08 for the reallocation of the budget to fund the donation to the Broome Arts Centre trust. (OCM 17/12/08)
- \$30K decrease in budgeted capital expenditure for the Civic Centre building renewal expenditure as per resolution to item 12.1 OCM 20/11/08 for the reallocation of the budget to fund the donation to the Broome Arts Centre trust. (OCM 17/12/08)
- \$10K decrease in budgeted non-operating expense for lotteries house plant and equipment renewal expense being the new fire pump shed classified as renewal asset expenditure and should have been new expenditure. (OCM 16/04/09)
- \$10K increase in budgeted non-operating expense for lotteries house building new expense being the new fire pump shed classified as renewal asset expenditure and should have been new expenditure. (OCM 16/04/09)

Arts Centre

- \$64K decrease in budgeted capital expenditure for the Arts Centre building design and construction to offset the full cost of employing the Arts Centre Project Officer. (OCM 17/12/08)
- \$89K decrease in budgeted non-operating income for Arts Center construction grant income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$89K decrease in budgeted non-operating expense for Arts Center building design and construction expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$1M decrease in budgeted non-operating income for Arts Center loan income being deferral of Arts Center construction project. (OCM 16/04/09)
- \$1M decrease in budgeted non-operating expense for Arts Center building design and construction expense being deferral of Arts Center construction project. (OCM 16/04/09)

Parks and Ovals

- \$35K increase in budgeted capital expenditure for Haynes Oval Reserve New Infrastructure, being installation of a new fence not originally budgeted for. (OCM 25/09/08)
- \$106K increase in budgeted capital expenditure for Cable Beach Reserve renewal works being works carried over from the previous year and will be funded from reserve. (OCM 17/12/08)
- \$15K increase in budgeted funds transferred to Public Open Space reserve funds being a corresponding budget forecast for the additional interest income received on a higher level of deposits. (OCM 17/12/08)
- \$106K increase in budgeted funds transferred from Public Open Space reserve funds being funding for the Cable Beach Reserve renewal works carried over from the previous year. (OCM 17/12/08)
- \$45K increase in budgeted non-operating expenditure for the Reconciliation park upgrade works, being budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme. (OCM 16/04/09)
- \$165K increase in budgeted non-operating expenditure for the Haynes Oval new infrastructure works, being budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme. (OCM 16/04/09)

BRAC

- \$6K increase in budgeted funds transferred to the BRAC reserve for additional interest income received on fund investment. (OCM 17/12/08)
- \$269K increase in budgeted capital expenditure for the recreation centre building new construction for the continuation of deferred works for the construction of the emergency facility to completion. (OCM 17/12/08)
- \$30K increase in budgeted capital expenditure for the BRAC building upgrade expenditure for upgrade works to the kiosk deferred from previous years, to be funded from reserve. (OCM 17/12/08)
- \$69K increase in budgeted grant income for the BRAC grant emergency facility upgrade being funding received for the construction costs of the emergency facility. (OCM 17/12/08)
- \$55K increase in budgeted funds transferred from the BRAC reserve to fund the emergency facility construction costs. (OCM 17/12/08)

- \$30K increase in budgeted funds transferred from the BRAC reserve to fund the kiosk upgrade construction works. (OCM 17/12/08)
- \$35K increase in budgeted funds transferred from the BRAC reserve to fund the construction of BRAC stage 2B amenities building. (OCM 17/12/08)
- \$145K increase in budgeted funds transferred from restricted cash to fund the construction of the emergency facility. (OCM 17/12/08)
- \$7K increase in budgeted capital expenditure for BRAC building renewal for the replacement of stolen stadium tiles for which an insurance claim was received. (OCM 19/02/09)
- \$35K increase in budgeted capital expenditure for the new construction of the pavilion for stage 2 BRAC Ovals, being additional expenditure for stage 2B construction of the amenities building as per resolution of item 12.2 OCM 23/10/08 to be funded by reserve. (OCM 17/12/08)
- \$100K increase in budgeted non-operating expenditure for the BRAC infrastructure renewal works, being budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme. (OCM 16/04/09)

Other Recreation & Sport

- \$22K increase in budgeted non-operating expenditure for skate park new infrastructure capital expenditure being budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme. (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Recreation & Culture is expected to cost \$505K more than originally budgeted for.

TRANSPORT

Services provided in Transport include the construction and maintenance of storm water drainage, bus shelters, roads, footpaths, car parks and street lighting and the management of parking.

OPERATING ACTIVITIES

There were no operating budget forecast changes this month.

Budget forecasts previously reported to Council:

Crossovers and General Expenses

- \$15K decrease in budgeted operating expense for bus shelter maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$15K decrease in budgeted operating expense for crossover maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$18K decrease in budgeted operating expense for street lighting monthly account expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$11.5K increase in budgeted operating expense for gravel pits restoration expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Road Maintenance

- \$243K increase in budgeted operating expense for rural street maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Road Construction

- \$10K increase in budgeted operating income for developer contribution for road works, being receipt of a contribution for the relocation of the Napier Tce bus shelter to Louis St. These funds will be transferred to the Road Reserve and offset by a corresponding budget forecast. (OCM 19/03/09)

Parking Control

- \$6K decrease in budgeted operating income for parking fines, being a reduction in expected income as a result of less parking infringements being issued. (OCM 19/03/09)

NON-OPERATING ACTIVITIES

The following non-operating budget forecast was required:

Road Construction

- \$25K increase in budgeted non-operating expenditure for new infrastructure works on the Cape Leveque Road, being additional funding required for overheads incurred.

Budget forecasts previously reported to Council:

Road Construction

- \$65K increase in budgeted grant income for non-operating state Main Roads WA grant income being additional funding for works in job 121615 Hamersley & Short Street roundabout. (OCM 17/12/08)
- \$58K increase in budgeted capital expenditure for the McGuigan Rd new construction as per resolution on item 9.5.8 OCM 20/11/08, being the construction of 150 meters of additional road funded by an unallocated portion of Roads to Recovery funding. The funding will be received next year. (OCM 17/12/08)
- \$15K increase in budgeted capital expenditure for the Port Drive at Guy St East upgrade being additional expense for the water main relocation. (OCM 17/12/08)
- \$40K decrease in budgeted capital expenditure for rural maintenance reseals renewal works being less actual expenditure than originally budgeted for. (OCM 17/12/08)
- \$166K increase in budgeted capital expenditure for the Cape Leveque Rd new construction being additional expense due to expected invoice from Main Roads. (OCM 17/12/08)
- \$65K increase in budgeted capital expenditure for the Hamersley at Short St roundabout for additional works to be funded from a grant from Main Roads. (OCM 17/12/08)
- \$102K decrease in budgeted capital expenditure for the Broome Rd Upgrade Construction – Short St to Napier Tce as per agenda item 9.5.3 OCM 17/12/08. This budget was transferred to the Sanctuary Rd & Cable Beach Rd Roundabout Upgrade job; a corresponding increase of \$102K in budgeted capital expenditure. (OCM 19/02/09)

- \$10K increase in budgeted non-operating expenditure for funds transferred to the Road Reserve, being the receipt of a contribution for the relocation of the Napier Tce bus shelter to Louis St to be transferred to reserve. (OCM 19/03/09)

Footpath Construction

- \$20K decrease in budgeted grant income for Community Country Pathways being less funding received than originally budgeted for. This shortfall was offset by a corresponding budget forecast of a \$20K increase in budgeted funds transferred from the Footpath Reserve. (OCM 19/02/09)
- \$10K increase in budgeted non-operating expenditure for new footpath construction – Roebuck Estate Stage 7A, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$6K increase in budgeted non-operating expenditure for new footpath construction – Roebuck Estate Stage 8B, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$41K increase in budgeted non-operating expenditure for new footpath construction – Sunset Park/Rise Stages 3-9, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$9K increase in budgeted non-operating expenditure for new footpath construction – Sunset Park Stage 2, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$47K increase in budgeted non-operating expenditure for new footpath construction – Januburru Stages 1-3, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$6K increase in budgeted non-operating expenditure for new footpath construction – Carnarvon Street Frederick to Napier, to be funded from a corresponding transfer of funds from the Footpath Reserve, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)
- \$119K increase in budgeted non-operating income for funds transferred from the Footpath Reserve to fund additional new footpath construction expense, as per resolution to item 9.5.4 OCM 19/03/09. (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Transport is expected to cost \$436.5K more than originally budgeted.

ECONOMIC SERVICES

Services provided in Economic Services include tourism and building control.

OPERATING ACTIVITIES

There were no operating budget forecast changes this month.

Budget forecasts previously reported to Council:

Tourism Area Promotion

- \$7K increase in budgeted operating expenditure for Australia's North West Tourism Contribution, to recognise the CPI increment, not included in the original budget. (OCM 25/09/08)
- \$10K increase in budgeted operating income for reimbursements and sundry income being receipt of other reimbursements and an insurance claim for the cost to replace the air conditioner compressors at the New Visitor Centre. (OCM 20/11/08)
- \$27K increase in budgeted operating income for Shire Directory sales income being receipt of payment for the 07/08 contribution in 08/09. (OCM 17/12/08)
- \$5K increase in budgeted operating expenditure for the New Visitor Centre building maintenance expense as actual expenditure is expected to be more than originally estimated. (OCM 19/02/09)
- \$9.5K decrease in budgeted operating expenditure for sundry expense being finalisation of Christmas lights project. (OCM 19/02/09)
- \$5K decrease in budgeted operating expense for Roebuck Bay Caravan Park maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$19K increase in budgeted operating income for Shire Directory Sales income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$16K increase in budgeted operating income for Roebuck Bay Caravan Park lease income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Building Control

- \$26K decrease in budgeted operating expenditure for consultants and relief staff as a result of the cost of the relief Manager of Building Services being paid as salary instead of as a contracted consultant. (OCM 20/11/08)
- \$26K increase in budgeted operating expenditure for salary expense being the cost of the relief Manager of Building Services paid as an employee instead of a contractor. (OCM 20/11/08)
- \$100K decrease in budgeted operating revenue for building permit application fees in response to the current market downturn resulting in less building approval activity. (OCM 20/11/08)
- \$15K decrease in budgeted operating expense for salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$130K decrease in budgeted operating income for statutory fees and licence income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

There were no non-operating budget forecasts required this month.

Budget forecasts previously reported to Council:

`Tourism Area Promotion

- \$9K increase in budgeted capital expenditure for building and plant renewal of the New Visitor Centre for the cost of replacing the air conditioner compressors. (OCM 20/11/08)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Economic Services is expected to cost \$149.5K more than originally budgeted.

OTHER PROPERTY AND SERVICES

Council activities in Other Services include private works, engineering services overheads, plant overheads, corporate governance, information technology management and leased property management.

OPERATING ACTIVITIES

The following operating budget forecasts were required:

Engineering Office

- \$20K increase in budgeted operating income for the Diesel Fuel Rebate, being increased revenue from the broadening of eligibility criteria since 1 July 2009.

IT Operations

- \$8.4K increase in budgeted operating expense being reserve funded IT Strategic Plan Project as per item 9.4.5 OCM 16 April 2009.
- \$7.35K increase in budgeted operating expense being reserve funded IT Strategic Plan Project as per item 9.4.5 OCM 16 April 2009.

Budget forecasts previously reported to Council:

Private Works

- \$8K increase in budgeted operating expenditure for Magabala Books landscaping being a reallocation of the budgeted funds for Cole Park maintenance. (OCM 17/12/08)

Engineering Office

- \$72K decrease in budgeted operating expenditure for salary and related expenditure being the reallocation of budgeted salary for the second Engineering Technical Officer position to engineering consultants expenditure. This is a result of unsuccessful attempts at filling this vacancy as per resolution for item 9.5.2 OCM 25/09/08. (OCM 23/10/08)
- \$8K decrease in budgeted operating expenditure for staff housing expenditure being reallocation to engineering consultants expenditure as per above. (OCM 23/10/08)
- \$80K increase in budgeted operating expenditure for consultants engineering office being reallocation of salary and staff housing expenditure for the second Engineering Technical Officer position as per above. (OCM 23/10/08)
- \$25K decrease in budgeted operating expenditure for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. Corresponding budget forecasts have been made for all respective departments. (OCM 23/10/08)
- \$9K increase in budgeted operating income received from the diesel fuel rebate to align budget with actual income to date. Additional rebate income is the result of

changes at 1 July 2008 allowing additional eligible items to claim rebate on. (OCM 19/02/09)

- \$5K increase in budgeted operating expense for staff training expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$6K increase in budgeted operating expense for survey equipment and maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$28K decrease in budgeted operating expense for consultants expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Depot Operations

- \$7K increase in budgeted operating income for reimbursement and sundry income being proceeds received on depot surplus goods auction. (OCM 17/12/08)
- \$7K increase in budgeted operating expense for salary and related depot supervisor and stores staff expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$20K increase in budgeted operating expense for depot maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$36K increase in budgeted operating expense for depot road-marking expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$7K decrease in budgeted operating expense for oils and lubricants expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for consumables expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Corporate Governance and Support

- \$25K increase in budgeted operating expenditure for general administration salary expenditure, being the required amount to budget for a full level 2 position rather than a trainee, that was included in the original budget. (OCM 25/09/08)
- \$10K increase in budgeted operating expenditure for uniform expenditure, being an additional amount to accelerate uniform change over. (OCM 25/09/08)
- \$18K increase in budgeted operating expenditure for general administration salary expenditure, being additional expenditure for pay out of long service leave for resigned employee. (OCM 25/09/08)
- \$32K increase in budgeted operating income from other employers to partially reimburse long service leave costs of employees and additional jury duty income. (OCM 25/09/08)
- \$62K increase in budgeted operating expenditure was required for staff relocation expenditure, being the consolidation of all budgets across the organisation into the control of the Human Resources department. Corresponding budget forecasts have been made for all respective departments. (OCM 23/10/08)
- \$22K decrease in budgeted operating income for interest received on municipal investments being less interest income received as a result of lower interest rates. (OCM 17/12/08)
- \$15K decrease in budgeted operating income for interest received on building reserve investments being less interest income received as a result of lower than expected returns on investment. This will also result in a corresponding reduction in funds transferred to reserve. (OCM 17/12/08)
- \$15K decrease in budgeted operating income for interest received on leave reserve investments being less interest income received as a result of lower than expected

returns on investment. This will also result in a corresponding reduction in funds transferred to reserve. (OCM 17/12/08)

- \$14K increase in budgeted operating expenditure for insurance as a result of higher than expected insurance premiums. (OCM 17/12/08)
- \$12K increase in budgeted operating income for reimbursement income for long service leave and jury duty reimbursements received. (OCM 17/12/08)
- \$5K increase in budgeted operating expenditure for employee long service leave expenditure being additional long service leave costs incurred. (OCM 17/12/08)
- \$67K decrease in budgeted operating expenditure for corporate services salary and related expenditure being savings resulting from delayed commencement of new staff. (OCM 17/12/08)
- \$6K decrease in budgeted operating expenditure for corporate services staff housing expenditure being savings resulting from delayed commencement of new staff. (OCM 17/12/08)
- \$10K decrease in budgeted operating expenditure for staff relocation expenditure resulting from delayed commencement of new staff. (OCM 17/12/08)
- \$12K increase in budgeted operating expenditure for human resources salary and related expenditure being additional cost for the relief Human Resources Manager. (OCM 17/12/08)
- \$10K decrease in budgeted operating expenditure for consultants expenditure as a result of a delay of the customer charter project. (OCM 17/12/08)
- \$24K increase in budgeted operating expenditure for administration staff salary and related expenditure being part time hours for relief staff. (OCM 17/12/08)
- \$10K increase in budgeted operating expenditure for asset management program and sundry expense, being reallocation of provision for program and sundry expense budget for the asset coordinator position. (OCM 19/02/09)
- \$10K decrease in budgeted operating expenditure for Corporate Services salary and related expense, being reallocation of provision for program and sundry expense budget for the asset coordinator position. (OCM 19/02/09)
- \$87K increase in budgeted operating expenditure for Administration salary and related expense, being employee costs for property management project officer, cemetery project officer and internal relief. This will be offset by funds reallocated from budgeted consultants expenditure and a transfer of \$13K from the Leave Reserve. (OCM 19/02/09)
- \$74K decrease in budgeted operating expenditure for consultants expense, being reallocation of budget for the property management project officer and cemetery project officer. (OCM 19/02/09)
- \$10K decrease in budget operating expenditure asset management program expenditure being the reversal of a budget forecast submitted at OCM 19/02/09 for the transfer of funds from budgeted corporate services salary expenditure for asset management program expenditure as funds were allocated in error. (OCM 16/04/09)
- \$10K increase in budget operating expenditure for Corporate Services salary expenditure being the reversal of a budget forecast submitted at OCM 19/02/09 for the transfer of funds from budgeted corporate services salary expenditure for asset management program expenditure as funds were allocated in error. (OCM 16/04/09)
- \$10K increase in budget operating expenditure for consultants general admin expenditure being the reversal of a budget forecast submitted at OCM 17/12/08 for the delay of the customer service charter, that was applied to the wrong consultants expenditure account. See offset in Unclassified – General. (OCM 16/04/09)

- \$13K decrease in budgeted operating expense for Shire Office Haas St building maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$15K increase in budgeted operating expense for salary and related human resources expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense organizational training expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense recruitment expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for HRM consultancy expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expense for printing and stationery expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating expense for postage and freight expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$15K decrease in budgeted operating expense for staff relocation expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$12K increase in budgeted operating income for LGIS insurance bonus and funding income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$8K increase in budgeted operating income for legal, employee leave and other income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating income for legal reimbursement income being increased recovery of legal fees from property lease activity. (OCM 16/04/09)

IT Operations

- \$6K increase in budgeted operating expenditure for records management expenditure as a result of an error in setting the original budget and to bring it in line with previous years, as well as current year projected expenditure. (OCM 17/12/08)
- \$40K decrease in budgeted operating expense for licence maintenance and support expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K increase in budgeted operating expense for salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$7K increase in budgeted operating expense for records staff salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for records staff training expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Office Properties Leased

- \$50K decrease in budgeted operating expenditure for the Kimberley Regional Office (KRO) business plan expenditure as a result of the delayed commencement of the study and will be paid over two years. (OCM 17/12/08)
- \$75K increase in budgeted operating expenditure for the Kimberley Regional Office operational expenditure being levying of Council rates against KRO leased premises. (OCM 17/12/08)

- \$34.7K decrease in budgeted operating income for WA Police Service rental income and an \$105K increase in budgeted operating income for Anglicare WA rental income received for the changeover in a tenancy at the Kimberley Regional Office (KRO) this year. (OCM 19/02/09)
- \$5K decrease in budgeted operating expense for Old Shire Office building maintenance expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$4K increase in budgeted operating income for KRO – Grunt Labour rent income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$10K increase in budgeted operating income for KRO – Anglicare rent income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$50K increase in budgeted operating income for KRO – User charges outgoings income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K increase in budgeted operating income for KRO – reimbursement income as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Works Operations

- \$22K increase in budgeted operating income received from the Municipal Workcare Scheme for workers compensation claims. (OCM 19/02/09)
- \$7K increase in budgeted operating expense for salary and related expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$5K decrease in budgeted operating expense for works equipment replacement expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Plant Operations

- \$8K increase in budgeted operating expense for tyres and tubes expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$13K increase in budgeted operating expense for parts and repairs expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$25K decrease in budgeted operating expense for insurance and licences expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)
- \$32K increase in budgeted operating expense for fuel and oil expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

Unclassified General

- \$10K decrease in budget operating expenditure for consultants – unclassified general expenditure being the reversal of a budget forecast submitted at OCM 17/12/08 for the delay of the customer service charter, that was applied to the wrong consultants expenditure account. See offset in Corporate Governance & Support. (OCM 16/04/09)
- \$6K decrease in budgeted operating expense for civic building revaluations expense as a result of the Half Year Review reported at the SCM 24/03/09. (OCM 16/04/09)

NON-OPERATING ACTIVITIES

The following non-operating budget forecasts were required:

IT Operations

- \$55.8K increase in budgeted non-operating expense being reserve funded IT Strategic Plan Project as per item 9.4.5 OCM 16 April 2009.
- \$71.55K increase in budgeted non-operating income for funds transferred from the Equipment Reserve being the reserve funded IT Strategic Plan Project as per item 9.4.5 OCM 16 April 2009.

Budget forecasts previously reported to Council:

Engineering Office

- \$5K increase in budgeted capital income for proceeds received on sale of assets as per resolution to item 9.5.3 OCM 21/08/08 for the sale of Lot 312 Guy St with bore and electrical controls.
- \$97K increase in budgeted funds transferred from the Plant Reserve, being the net changeover for the following 07/08 plant replacement program items, transacted in 08/09:
 - P10105 MHS Vehicle \$21K
 - P2806 DCS Vehicle \$23K
 - P7605 DES Vehicle \$31K
 - P9106 AP&GS Vehicle \$22K (OCM 19/02/09)
- \$53K increase in budgeted vehicle and mobile plant capital expenditure and \$22K increase in budgeted proceeds from sale of assets for the replacement of the Director of Engineering vehicle originally budgeted to be replaced in 07/08. The balance was funded from a transfer from the Plant Reserve. (OCM 19/02/09)

Parks & Gardens Operations

- \$10K increase in budgeted capital income for proceeds on sale of assets as per resolution to item 9.5.5 OCM 20/11/08 for an amendment to the plant replacement program. The amendments included an additional amount of proceeds expected on sale of P2906 Holden Rodeo Utility – Spray. (OCM 17/12/08)
- \$36K increase in budgeted vehicle and mobile plant capital expenditure and \$14K increase in budgeted proceeds from sale of assets for the replacement of the Assistant Parks & Gardens Supervisor vehicle originally budgeted to be replaced in 07/08. The balance was funded from a transfer from the Plant Reserve. (OCM 19/02/09)

Corporate Governance and Support

- \$11K increase in budgeted capital income for budgeted transfers from the Leave Reserve to fund a long service leave entitlement to a resigned employee. (OCM 25/09/08)
- \$14K increase in budgeted capital expenditure for the Shire Office Building upgrade to upgrade the security system as per resolution to item 9.3.6 OCM 20/11/08.
- \$14K increase in budgeted funds transferred from the building reserve to fund the upgrade of the security system at the Shire Administration Office as per resolution OCM 20/11/08 item 9.3.6.
- \$15K decrease in budgeted funds transferred to the building reserve being a corresponding budget forecast for less than expected interest income received on reserve investments. (OCM 17/12/08)
- \$15K decrease in budgeted funds transferred to the leave reserve being a corresponding budget forecast for less than expected interest income received on reserve investments (OCM 17/12/08).

- \$40K increase in budgeted funds transferred from the leave reserve being additional long service and annual leave payments to staff. (OCM 17/12/08).
- \$13K increase in budgeted funds transferred from the Leave Reserve for annual and long service leave taken by the Lease, Housing & Insurance Admin Officer. (OCM 19/02/09)
- \$37K increase in budgeted capital expenditure for vehicle and mobile plant replacement for the Director of Corporate Services vehicle, originally budgeted for replacement in 07/08. (OCM 19/02/09)
- \$14K increase in budgeted capital income for proceeds from sale of assets for the sale of the existing DCS vehicle, originally budgeted for sale in 07/08. The net changeover will be funded by a transfer from the Plant Reserve. (OCM 19/02/09)

Office Properties Leased

- \$35K increase in budgeted capital expenditure for KRO building renewal, being additional expenditure required for the replacement of carpets as per the lease agreement, that had not been originally budgeted for. (OCM 250908)
- \$15K increase in budgeted capital expenditure for building renewal at the Old Shire Office Building for necessary renewal of the electrical system. This will be offset by a corresponding budget forecast of \$15K increase in budgeted funds transferred from the Building Reserve. (OCM 20/11/08)
- \$15K increase in budgeted funds from Building Reserve for building renewal capital expenditure at the Old Shire Office Building for necessary renewal of the electrical system. (OCM 20/11/08)
- \$15K decrease in budgeted capital expenditure for the Old Shire Office building renewal expenditure to transfer budget to fund necessary Kimberley Regional Office (KRO) electrical renewal work. (OCM 17/12/08).
- \$15K increase in budgeted capital expenditure for the KRO building upgrade expenditure for necessary electrical renewal works, budget transferred from the Old Shire Office building renewal works. (OCM 17/12/08).

Community Facilities Leased

- \$22K increase in budgeted capital expenditure for the Bowls Club building renewal for the replacement of the light poles as per agenda item 9.5.4 OCM 3/07/08. A corresponding budget forecast of a \$22K increase in budgeted funds transferred from the Building Reserve was required. This item was resolved to be included in the 08/09 budget, but was missed as a result of timing conflicts. It will be investigated if there will be a possible recoup of the expenditure from the Bowls Club. (OCM 19/02/09)
- \$137K increase in budgeted non-operating expenditure for the Bowling Club infrastructure upgrade expense, including:
 - \$72K budgeted grant funded expenditure from the successful application for funding from the \$458K RLCIP 250M scheme (OCM 16/04/09)
 - \$65K self-supporting loan funds to be received as per resolution to item 9.2.2 OCM 17/12/08 (OCM 16/04/09)
- \$65K increase in budgeted non-operating income for loans received to partially fund the installation of a synthetic green at the Bowling Club as per resolution to item 9.2.2 OCM 17/12/08 (OCM 16/04/09)

The total budget forecasts to date including those previously reported to council produce a net forecast indicating that Other Property & Services is expected to cost \$126.3K less than originally budgeted.

ADJUSTMENTS TO DETERMINE THE CASH POSITION

Budget Allocations

This year no forecast changes for Wages, Overhead and Plant Costs have been made.

CURRENT POSITION

Cash

Cash assets are now \$13,026K; this is an increase of \$194K since the end of last month due to normal income and expenses. The major expenditure items this month include \$289K payment to the WA Treasury for a loan repayment on Loan 168 – New Administration Building, \$209K to WA HINO for payment on tender 08/06 supply and delivery of HINO FS420 truck, and \$135K to FESA for payment of quarter three ESL.

The major revenue items this month include \$537K receipt of the third quarter Roads to Recovery grant, \$359K from Landcorp for Januburru Stage 4 subdivision developer contribution, and \$157K from Amberlee Nominees P/L for payment of rates on 106 Frederick Street (Broome Boulevard).

Receivables

Sundry debtors including GST refundable have increased by \$68K, to stand at \$888K, as a result of a number of large debtor invoices being raised this month.

The balance of rates and rubbish debtors stands at \$395K; this is a \$759K decrease over the month as rates were paid during the month with final instalments due this month. This figure includes overdue debts that are not on an instalment or payment plan in this current year and previous years and have been followed up with final demands. This includes overdue rates instalments remaining unpaid after the 20th March.

Other Assets

These stand at \$135K. This is a \$12K increase since last month as the result of normal operations, mainly movements of stock levels and payments of staff housing rental bonds.

Cash Liabilities

These stand at \$152K, which is a current loan liability. This has changed since last month as loan repayments of \$176K were paid.

The current loan liability represents the principle repayments on loans yet to be paid this financial year.

Creditors and Payables

Sundry Creditors are \$181K, a decrease of \$326K from last month as the result of a normal cheque run and the EFT payment process coming into full operation and is now the preferred method of payment of creditor invoices.

Other Payables comprising Tax Payable, FESA Levy Collected, Accrued Loan Interest, Prepayments Received and accruals stand at \$387K, an increase of \$40K from last month as the result of movements in GST payable and FBT liability - staff salary packaging.

Employee Provisions and Accruals

In the normal course of events, these figures are adjusted in June and July each year by end of year accounting adjustments, these are complete for the year ended 30 June 2008, and by funds to be forwarded in the payroll suspense account.

Leave Provisions now stand at \$1,249K which remains unchanged from last month.

Accruals now stand at \$314K which has not changed by much from last month.

Investments

In accordance with investment policy 2.1.2 the nature and location of investments are disclosed as at:

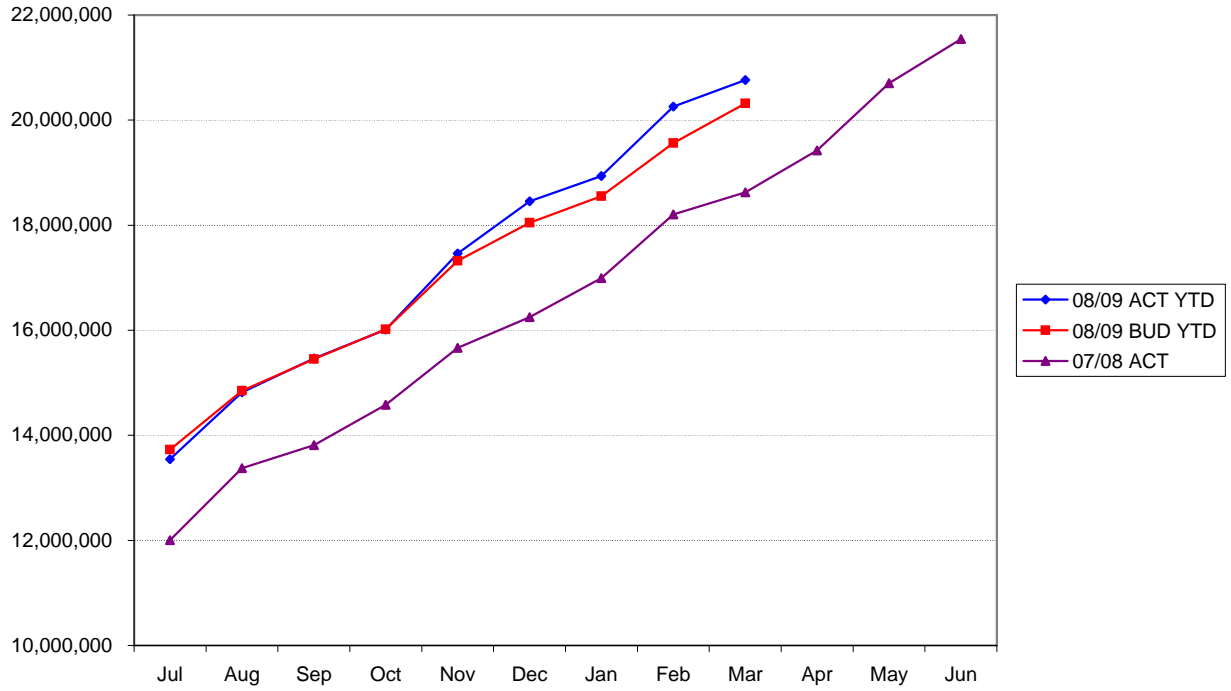
31/03/2009

	INSTITUTION	INVESTMENT TYPE PRODUCT	BALANCE \$	CURRENT INTEREST RATE
MUNICIPAL				
	Commonwealth Bank	Premium Business Account	\$349,378	2.00%
	Commonwealth Bank	Business Online Cash Account	\$ 838,877	3.00%
	Western Australia Treasury Corporation	Overnight Cash Deposit Facility	\$3,607,435	3.25%
	Westpac	BT Institutional Managed Cash	\$1,476,576	3.38%
	ANZ	High Yield Cash Account	\$1,907	3.46%
TOTAL			\$6,274,173	
RESERVE				
	Westpac	BT Institutional Managed Cash	\$5,026,731	3.39%
	ANZ	High Yield Cash Account	\$1,896,768	3.46%
TOTAL			\$6,923,499	
TOTAL INVESTED FUNDS			\$13,197,672	

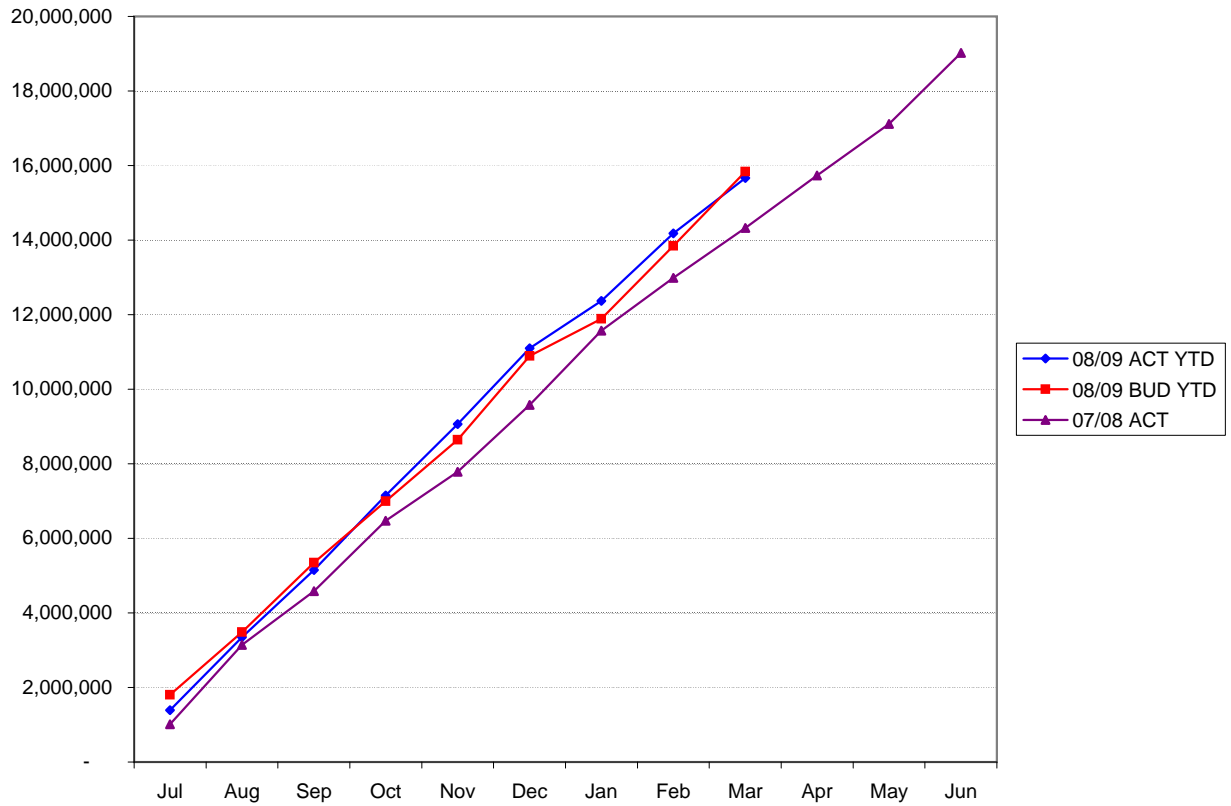
**SHIRE OF BROOME
SUMMARY OF REVISED BUDGETS**

<u>SUMMARY OF FORECASTS TO DATE</u>		
DESCRIPTION	REASON	
NET FORECASTS		\$
Increase/(Decrease) in Revenue		(2,675,747)
Increase/(Decrease) in Expenses		(2,412,350)
NET TOTAL OF FORECASTS		(263,397)
BALANCE CARRIED FORWARD		
Balance carried forward from 2008/2009 (Budget)		-
Balance carried forward from 2007/2008 (Actual)		265,084
NET ADJUSTMENTS TO BALANCE CARRIED FORWARD		265,084
OTHER ADJUSTMENTS		
Current Position Adjustments	Towards the end of the financial year staff estimate change in these liabilities if required.	-
Reallocation of wages included in Forecasts	Staff revise budgets where the labour component is changed. This does not change the overall labour cost, only time on a particular job. Labour becomes over or under allocated in the budget, hence this adjustment.	-
Reallocation of overheads included in Forecasts	As above	(110,300)
Reallocation of plant costs allocated, included in Forecasts	As above	-
Increase in Depreciation	Changes to depreciation are also included in some revised budgets but have no cash impact on Councils operations	-
Changes to accrued expenditure & profit/loss.	Changes to these items are included in some revised budgets but have no cash impact on Councils operations.	-
Adjustments to restricted cash as the result of Forecasts.	If restricted cash is now going to be spent in the current year it is no longer restricted for that year's funding.	-
NET OTHER ADJUSTMENTS		(110,300)
PREDICTED BUDGET SURPLUS/(DEFICIT)		(108,613)

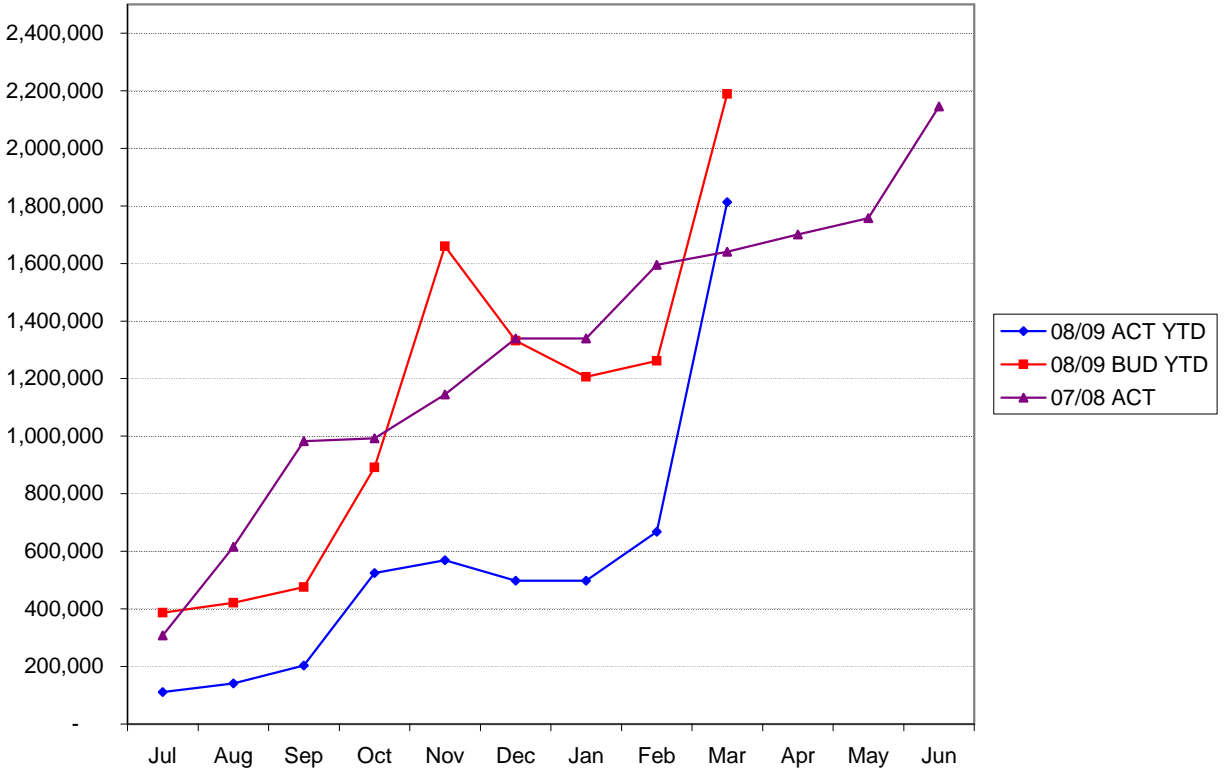
2008/2009 Operating Revenue



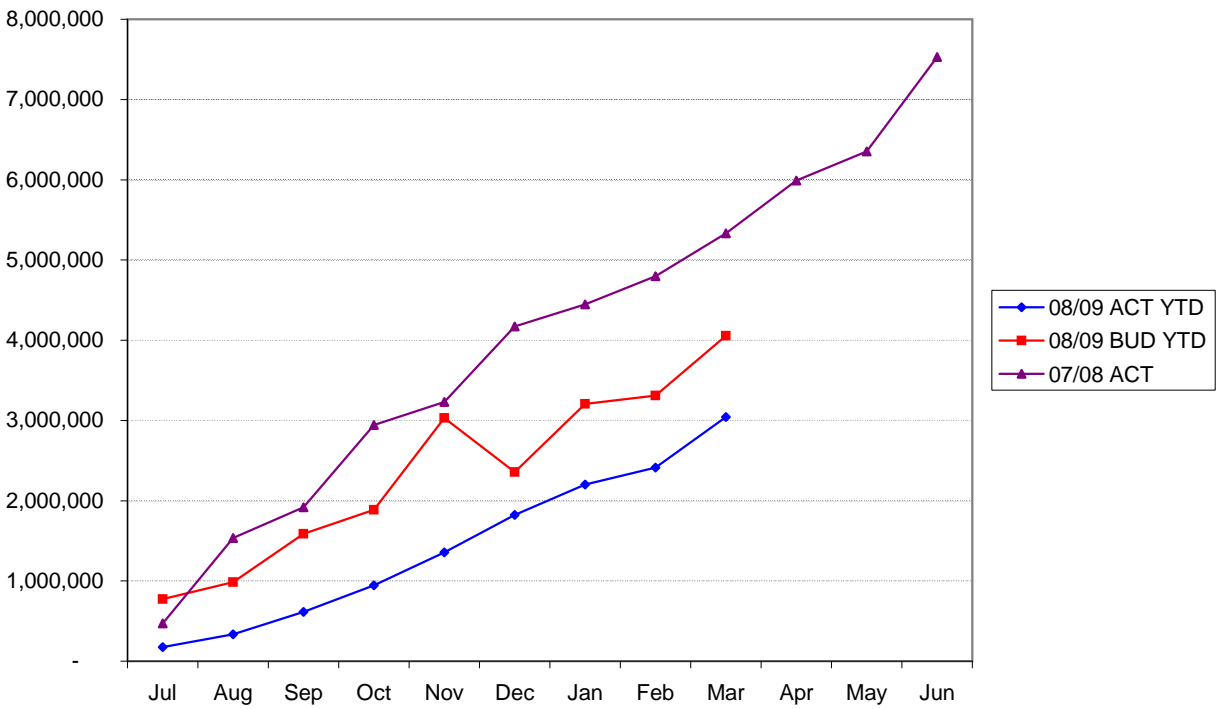
2008/2009 Operating Expense



2008/2009 Capital Revenue



2008/2009 Capital Expense



Monthly Current Position Comparison 2004/05 - 2008/09

