



2015-2016 BUDGET

PART A – STAFF VERSION

TABLE OF CONTENTS

	Page No.	
INTRODUCTION	3	
RESPONSIBLE OFFICERS	5	
Policy 2.1.1	5	
Responsible Officer (RO) Reports	5	
Finance & Costing Review (FACR) Reports	5	
Finance Reporting Schedule	7	
ASSET RELATED EXPENSE CATEGORIZATION	8	
PROGRAMME/SUB PROGRAMME STRUCTURE	9	
IE CODES, ELEMENT CODES	12-24	
Income IE code descriptions	12	
Expense IE code descriptions	15	
COST CENTRE	24	
2015/16 BUDGET FINANCIAL SCHEDULES		
Schedule 2	Consolidated Summary	29-30
Schedule 3	General Purpose Funding	31-32
Schedule 4	Governance	33-39
Schedule 5	Emergency & Ranger Administration	40-46
Schedule 7	Health	47-49
Schedule 8	Education & Welfare	50-52
Schedule 9	Housing	53-54
Schedule 10	Community Amenities	55-69
Schedule 11	Recreation & Culture	70-87

Schedule 12	Transport	88-100
Schedule 13	Economic Services	101-106
Schedule 14	Other Property & Services	108-127
SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME		128-132
PLANT DISPOSAL & ACQUISITION BUDGET 2015-2016		133

INTRODUCTION

Contained in the 2015/2016 Shire of Broome Staff Version Budget is a finger-tip guide providing users with comprehensive information on the budget and common processes and procedures in the Finance Department. Please use the contents page to assist you in using this document.

Budget – What is it and why do we have to create one?

As with all Local Government operations, the budget process is driven by legislation. The key objectives of budgeting in local government are:

1. to provide a fiscal management tool for the carrying out of council's programs in the ensuing year;
2. to provide the means by which the council is accountable to the community for the rates to be levied; and
3. to provide the basis for the setting of rates.

The annual budget is a short term 12 month reflection of the local government's plan for the future and represents, financially, the actions expected to be taken by the council in achieving its objectives. The budget is used as a benchmark to assess the organisation's performance and report information to our stakeholders.

How do I use the budget?

The budget is implemented and maintained using the Synergy software package and is organised and structured into a "General Ledger" system according to the organisation's activities and business operations. The ledger is structured into a series of numerical codes within a "Chart of Accounts". This chart functions like a filing system to:

1. load each budget amount and
2. record every transaction that occurs during the financial year.

It is not acceptable that transactions be made to accounts or jobs on the basis of available budgets. All postings should be made in accordance with the nature of the expense so the transactions can be accurately reported to Council and all Stakeholders. If a budget amount does not exist in an appropriate account, or postings to the most applicable account are barred, contact the Finance Department.

Programme	<ul style="list-style-type: none">• Overall classification of functions or activities of the Shire's operations• For example, Governance, Transport etc
Sub Programme	<ul style="list-style-type: none">• Secondary level of classification of business units or functions within each programme• For example, Council Member Activities in Governance
Account Type	<ul style="list-style-type: none">• Capital or Operating• The level of classification of expenditure and revenue activities relating to assets (capital) and day-to-day operations (operating).

<p>GL Account Code Chart of Account Code COA Code</p>	<ul style="list-style-type: none"> • A 9 digit numerical code used to capture related transactions. • Uniquely classified as either expenditure or income and capital or operating. • Typically viewed as a 5 or 6 digit number. However, when written in full, the Account Code is displayed with a leading “10” (or “100” for a 5 digit number) and trailing “0”. For, example, <u>101150100</u>
<p>Income & Expenditure (IE) Codes</p>	<ul style="list-style-type: none"> • A two or three digit numerical code that is a level of classification that describes the nature or type of transactions • Only used with GL Accounts Codes • For example, Materials is 34 and displayed as 101152820.34 • Budget figures and explanatory text is loaded at this level. • See Pages 11-13 for Income IE Codes (Blue Section) • See Pages 14-23 for Expenditure IE Codes (Blue Section)
<p>Job Codes</p>	<ul style="list-style-type: none"> • A 5 or 6 digit numerical or alpha numerical code assigned under an expense GL Account Code that further classifies a particular activity or project. • More than one Job code can be assigned to each GL Account Code • For example, the Account Code for Urban Road Maintenance has multiple Job Codes representing different road sectors. • A Job Code is better suited than an Account Code to capture works costings such as outside workforce timecards and plant usage. • For example, a Job Code is typically displayed as 115281 or RU120
<p>Cost Centre (CC) Codes</p>	<ul style="list-style-type: none"> • A 4 digit numerical code that classifies an expense activity within a Job Code • For example, road patching, footpath maintenance, etc • See Page 24-27 (Blue Section)

Who is responsible for budgets?

Relevant officers in the Shire are given delegated authority from the CEO to manage budgets and authorise expenditure and income according to the budget. This is represented in Synergy as unique Responsible Officer (RO) codes with relevant purchasing authorisation limits. Each Account or Job is assigned to an RO Code. RO codes are subject to change based on operational requirements. Refer to Finance Dep’t for a current list of RO codes.

RESPONSIBLE OFFICERS

Management Reporting

Finance provides internal management reports to officers responsible for budgets. Responsible Officer (RO) Reports are distributed monthly and the Finance and Costing Review (FACR) Reports delivered quarterly are distributed to Responsible Officers. These reports will provide the necessary information for ROs to disclose any anticipated amendments of their end-of-year forecast result. Budget amendments, if and when approved and adopted by Council, will be reported by Finance in the effective calendar month they are adopted.

Continued emphasis will be placed upon the process of monitoring variations from the adopted budget. The responsibility for reporting variations lies with the allocated Responsible Officer (RO), and ultimately, with the appropriate Director. It is the Responsible Officer's responsibility to identify both favourable and unfavourable variances. All RO's should familiarise themselves with the requirements of Policy 2.1.1 Materiality in Financial Reporting (see below).

Please contact the Finance Department if:

- There are any new reports required.
- Changes to Responsible Officers are required.

POLICY 2.1.1

The approach taken in financial reporting is to highlight and comment on actuals or forecasts that vary from budget by;

1. \$10,000 for an operating revenue and expenditure account or job line item,
2. \$20,000 for a capital revenue and expenditure account or job line item,
3. A forecast total deficit position exceeding 1% of Operating Revenue requires staff to immediately formulate an action plan to remedy the position,
4. 10% with a minimum of \$20,000 of the summarised revenue and expenditure by Program, Business Unit, Nature and Type or Asset Class reporting.
5. A statement of materiality shall be included in financial reports to Council defining the appropriate base for variation analysis.

RESPONSIBLE OFFICER (RO) REPORTS

Monthly reports listing all GL codes and associated jobs assigned to a Responsible Officer. These reports provide information on how all the budgets of each Responsible Officer are tracking. These reports are a courtesy, and no specific action is required unless a reportable exception occurs. Therefore, it is advisable to check the report carefully to ensure that all accounts are tracking as expected.

FINANCE AND COSTING REVIEW (FACR) REPORTS

A quarterly Finance and Costing Review (FACR) Report is produced for each Responsible Officer (RO) to review. Managers will be required to present their FACR Report to the Executive Management Group (EMG) in the first month following each quarter. This is to identify both favourable and unfavourable variances in operating and capital income and expenditure accounts.

Every RO is responsible for providing a reason to the EMG for any exception and the action to be taken to control the situation. Exceptions will be continually monitored to prevent items from becoming material (reportable) exceptions.

A reportable exception occurs when any income or expense GL Account/Job differs from the adopted or amended budget by more than a specified threshold. The thresholds are adopted annually by Council. The current thresholds are:

- Operating income and expenditure \$5,000.
- Capital income and expenditure \$10,000.

Variances to budget above the exception threshold need to be identified and explained as soon as they are apparent. If an amended to the end of year forecast is not required, then each item requires a comment from the RO explaining why not. All other variances above the threshold become reportable to Council.

Each reportable exception shall be the subject of an RO Officers report to council. Where an exception becomes reportable, an Agenda Item must be prepared and presented to council by the Responsible Officer or their Manager. This agenda item must:

- Identify the account/job that requires the amendment.
- Provide full details of why the change is required and the original funding sources.
- Provide a forecast end of year position for the account/job
- Identify other related forecast amendments, such as revenue sources or existing budgets, including the relevant account or job number.

All reportable exceptions adopted by council MUST be reported to Finance. This may then result in a formal budget amendment of the appropriate account(s) and these details will be entered into the SynergySoft General Ledger as an Amended Budget and included in financial reports to council by the Finance Department.

The amended budget will form the basis for any future exception reporting

As a matter of course the Finance Department will identify exceptions but will not necessarily know the reason or offer an explanation, this is the responsibility of the Responsible Officer. Although information on reported exceptions are required by the 1st working day of the month, the Finance Department are happy to receive information on exceptions anytime.

Quantitative thresholds, by necessity, must be drawn at arbitrary levels as given above, however other situations that may be considered material are:

- A particular activity/project will no longer be carried out.
- A new activity is to be commenced.

All amendments should be rounded to the nearest \$1,000.

FINANCE REPORTING SCHEDULE

Statutory requirements dictate that a monthly report be presented to council within two months after the end of the month. Due to this deadline and agenda preparation timing, the Finance Department need

to have the Monthly Financial Report completed prior to Agenda close. In short the monthly workflow is as follows:

Activity

1. Responsible Officers are to report exception detail/reasons to the Finance Department prior to the 1st of the month.
2. Update all transactions and produce the Monthly Financial Report and the forecast position for the previous month.
3. Finance to update any Council Adopted Budget Amendments from meetings in the current month – ready for Monthly Financial reporting.

ASSET RELATED EXPENSE CATEGORIZATION

When dealing with expenses relating to assets it is important, for asset management purposes, to correctly identify the type of expense and allocate it to the correct account. There are 5 types of asset related expenses, each of which have dedicated accounts:

1. Operational expenses – these do not actually impact on the asset, therefore are not counted toward asset management expenditure. Examples include litter collection, road sweeping, verge slashing for visibility improvements, security patrols, utilities (except for watering plants), vehicle fuel & oil and licenses.
2. Maintenance expenses – minor works to retain an assets service level without significantly extending its life. Examples include minor painting, replacing hinges, cleaning filters, watering and mowing/slashing grassed areas filling pot holes, vehicle servicing and repairs.
3. Renewal expenses – these restore all or part of an asset to “as new” condition and extend its life without significantly increasing its service level. Examples include major repainting, significant part replacement, resealing roads and replacement of play ground equipment, vehicles and plant.
4. Upgrade expenses – these restore some or part of an asset to “as new” condition, usually extend its life and significantly increase its service level. Examples include building additions, replacement vehicles/plant with a larger capacity, additional lighting and fencing and road widening.
5. New expenses – these create a new asset.

Plant that is an integral part of a building, such as air conditioning, will be classified as being part of the Building instead of Fixed Plant and Equipment.

PROGRAMME/SUB PROGRAMME STRUCTURE

Program		Sub Program	
No.	Title	No.	Title
03	General Purpose Funding	001	Rates
		002	Other General Purpose Funding
04	Governance	004	Council Member Activities
		202	Other Governance Activities (including Community Relations)
		203	Kimberley Regional Collaborative Group
05	Law Order & Public Safety	450	Emergency & Ranger Administration
		455	Ranger Operations
		460	Fire Prevention
		465	Animal Control
		470	Other Law Order & Public Safety
		501	Volunteer Bush Fire Brigade
		505	SES/Fire & Emergency Services
07	Health	011	Maternal & Infant Health
		014	Health Service - Inspection
		015	Health Service – Pest Control
		016	Health Service – Other
08	Education & Welfare	018	Care of Families & Children
		019	Aged & Disabled Services
		022	Community Services
		823	Helping Young People Engage (HYPE) – Community Development
09	Housing	145	Staff Housing
10	Community Amenities	024	Regional Resource Recovery Park
		025	Sanitation - General Refuse
		026	Sanitation - Other
		027	Sewerage
		028	Storm Water Drainage
		030	Town Planning/Regional Development
		101	Development Services Support
		105	Protection Of Environment
		109	Other Community Amenities

Program		Sub Program	
No.	Title	No.	Title
11	Recreation and Culture	032	Public Halls & Civic Centres
		035	Libraries
		070	Broome Civic Centre
		072	Other Culture
		075	Recreation Services
		078	Swimming Areas & Beaches
		081	Other Recreation & Sport
		114	Parks and Ovals
		160	BRAC – General
		163	BRAC - Aquatic
		263	BRAC - Dry
		363	BRAC - Ovals
12	Transport	120	Special Project Management
		121	Bus Shelter Construction
		122	Car Park Construction
		123	Footpath Construction
		124	Road Construction
		125	Street Lighting Construction
		126	Crossovers & General Expenses
		127	Road Maintenance (Urban, Rural & Other)
		128	Flood Damage Repairs
		129	Road Operating Expenses
		130	Parking Control & Management
13	Economic Services	045	Tourism & Area Promotion
		046	Building Control
		049	Other Economic Services

Program		Sub Program	
No.	Title	No.	Title
14	Other Property and Services	050	Private Works
		051	Engineering Office
		052	Parks & Gardens Operations (Overheads)
		084	Works Operations
		087	Depot Operations (Overheads)
		091	Plant Operation
		135	Salaries & Wages
		141	Corporate Governance & Support
		146	IT and Records Operations
		150	Unclassified - General
		154	Other Buildings Leases - Unclassified
		155	Community Facilities Leased - Unclassified
		156	Office Properties Leased - Unclassified
15	Trust Creditors	065	Trust Creditors
	(Fund 5 - Trust Bank A/c)	151	Trust Transfer Accounts

IE CODES, ELEMENT TYPE & COST CENTRE CODES

Income and Expenditure (IE) Codes are a two to three digit numeric code which are used to define transactions according to nature and type.

INCOME IE CODE DESCRIPTIONS

Income IE Codes are used to define income transactions according to nature and type posted to income account codes.

Do not use Income IE Codes for any expenses. There are no Element Types attached to Income IE codes.

NOTE: Most Income IE Codes are numeric values below 30.

Income IE Code Descriptions

IE Code	IE Code Description	Code Description/Use
RATES LEVIED		
01	Rates	All income raised by rates on properties
FEES & CHARGES LEVIED REC'D		
02	User Charges	Any charge that relates to a service that has been provided except those allocated to the 03 to 05 inc below.
03	Fines	Any fine imposed, excludes penalty interest.
04	Statutory Fees & Licenses	Fees prescribed by federal, state or local laws. For example, Building Licenses.
05	Commission	Income raised as the result of managing an activity for a third party.
NON - OPERATING GRANTS & SUBSIDIES REC'D		
10	Grant - Non Operating	A grant to build or purchase a Capitalised Asset.
12	Developer Contributions	Any income, other than a grant, that is to be used to build or purchase a Capitalised Asset.

Income IE Code Descriptions (Continued)

IE Code	IE Code Description	Code Description/Use
OPERATING GRANTS & SUBSIDIES REC'D		
11	Grant - Operating	A grant to help pay for general or specific operating expenses.
CONTRIBUTIONS, REIMBS & DONATIONS REC'D (Operating)		
13	Contribution/Donation Rec'd – Operating	Any income, other than a grant, that is to be used to help pay for general or specific operating expenses.
14	Reimbursements Received from Others	A payment to the council for expenses incurred on the payers behalf.
INTEREST REC'D		
17	Interest Income on Payments Owed to Shire of Broome	Interest Income on Payments Owed to Shire of Broome other than debtors and self supporting loans.
20	Interest Rec - Financial Institutions	Interest from banks etc.
23	Shire Interest Charges on Unpaid Charges, Rates, Debtors, etc.	Interest levied by the Shire of Broome.
OTHER REVENUE REC'D		
18	Other Income	Any income that does not fit into any other IE Code.

Capital Income IE Codes		
Proceeds on the Sale of Assets		
07	Income from the Sale of Plant Assets (Proceeds of Sale)	Income raised from the sale or trade in of Plant items that have been recorded as council assets.
107	Income from the Sale of Non-Plant Assets (Proceeds on Sale)	Income raised from the sale or trade in of Non-Plant items that have been recorded as council assets.

Income IE Code Descriptions (Continued)

IE Code	IE Code Description	Code Description/Use
Finance Department Use Only		
15	Assets Acquired without Cost	By the Finance Department to recognise the donation of major goods.
09	Profit on Plant Asset Disposal	Transactions are generated by the Asset Register when a Plant asset is disposed of.
109	Profit from the Sale of Non-Plant Assets	Transactions are generated by the Asset Register when a Non-Plant asset is disposed of.
08	Sale Of Asset Transaction	Transactions are generated by the Asset Register when an asset is disposed of
26	Transfer from Reserve	Income from any Shire of Broome Reserve.
28	Proceeds from Borrowings	Income from new loans/borrowings taken out.
29	Self Supporting Loan Principal Repayments Rec	Principal payments made by Self Supporting Loan recipients
22	Interest Rec'd – Self Supporting Loans	Interest payments made by Self Supporting Loan recipients.

EXPENSE IE CODE AND ELEMENT TYPE CODE DESCRIPTIONS

IE codes are a two to three digit numeric code that are used to define financial transactions according to nature and type.

Expense IE Codes are used to define expenditure according to nature and type posted to expense GL Account codes. Expense IE Codes are always numeric values above 30.

Do not use Expenditure IE Codes for any incomes.

Cost Centres and Element Type Codes are only used when posting to a Job or plant number. It is important that Element Type Codes are accurate to provide meaningful reports in the Costing Ledger. The Element Type also links to the General Ledger to transform the Element Code to an Income/Expenditure (IE) Code for reporting at the highest level. Not all expense IE Codes have Element Types attached.

There are four groups of Element Types attached to expense IE codes. These are:

- Labour Elements. Called "Labour Codes" in the payroll system.
- Plant Elements
- Material Elements
- Other Elements

The majority of the Labour, Plant and Material elements are used by subsystems in SynergySoft.

The following table is a selection of Element Types that are commonly used by staff when preparing Purchase Orders, Journals and entering Creditors invoices.

Operating or Capital Expenditure

IE CODE (For GL Account Codes)	ELEMENT TYPE (Used with Job & Plant Codes)	CODE DESCRIPTION / USE
30		LOSS ON ASSET DISPOSAL As calculated by the Asset Register
		PLANT OPERATING COSTS
33		Plant Operating Costs Allocated <ul style="list-style-type: none"> • Includes both cash and direct costed plant depreciation components • Is used by the payroll & plant systems, and • Is used when posting plant costs to projects.
33		<u>Plant Operating Costs-Works</u>
	2403	Rollers Multi-wheel - Works
	2404	Backhoe/Loader
	2406	Bulldozers
	2407	Scraper - Works
	2408	Trailer Heavy - Works
	2410	Graders Works
	2411	Vibrating Rollers - Works
	2412	Road Sweepers - Works
	2413	Loaders - Works
	2414	Trucks greater than 12 Tonne & above, Water, Flatbed or Tipping - Works
	2416	Trucks 6 to 12 Tonne, Water, Flatbed or Tipping - Works
	2418	Footpath Sweeper 2-5T, 4-5Yr Rep - Works
	2420	Forklift 2-3 Ton - Works
	2423	Skidsteer (Bobcat type) - Works
	2426	Small Trucks 2 to 5 Tonne, Dynas etc - Works
	2430	Miscellaneous Direct Costed Plant – Works
	2462	Mini Excavator 1-2 Tonne
33		<u>Plant Operating Costs - General</u>
	2450	Miscellaneous Direct Costed Plant – General
	2451	Journalled Allocated Plant Costs

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
33		<u>Plant Operating Costs -P & G</u>
	2453	Ride On Mower - P & G
	2454	Tractor - P & G
	2456	Loaders & Backhoes - P & G
	2457	Mulchers & Woodchippers - P & G
	2458	Cherry Pickers - P & G
	2459	Trucks 6 to 12 Tonne, Water, Flatbed or Tipping - P & G
	2463	Skidsteer (Bobcat type) - P & G
	2464	Trucks 12 Tonne & above, Water, Flatbed or Tipping - P & G
	2466	Small Trucks 2 to 5 Tonne, Dynas etc - P & G
	2470	P & G Direct Costed plant
33		<u>Plant Operating Costs - Refuse Site</u>
	2480	Refuse Site – Direct Costed Plant
	2481	Fire Truck – Refuse Site
	2482	Loader – Refuse Site
	2484	Compactor – Refuse Site
	2486	Excavator to 10 Ton - Waste Management
42		Plant Depreciation Allocated
		<ul style="list-style-type: none"> • This is an allocated plant depreciation component • Is used by the payroll & plant systems, and • Is used when posting plant costs to projects.
	3513	Plant Depreciation Allocated
		ALL MATERIALS, CONTRACTOR AND CONSULTANT TYPE EXPENSES
34		Materials
		All material expenses, including an insignificant delivery component, if appropriate
34		<u>Materials Allocated From Stock</u>
	2500	Fuels & Lubricants
	2502	Tyres, Tubes & Batteries
	2503	Sundry Vehicle Parts
	2504	Other Material From Stock

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
34		<u>Materials Purchased Direct</u>
	2600	Fuels & Lubricants
	2602	Tyres, Tubes & Batteries
	2603	Sundry Vehicle Parts
	2703	Plant Equipment & Tools
	2799	Other Material Purchase (Use for any other materials/supplies purchased)
34		ALL CONTRACTS TYPE EXPENSES
		Contractor & Consultant Expenses
	2801	Construction Contractor/Consultant
	2811	Postage & Freight
	2818	Catering Contractor/Consultant
	2871	Maintenance Contractors/Consultant
	2872	Security Services -Insp, Annual Chg, Etc
	2898	Cleaning Contractors/Consultant
	2899	Other Contractor/Consultant (Note: If the expense relates to an employee benefit use the appropriate employee expense line item.)
35		NO LONGER IN USE (REFER TO IE CODE 34)
36		Cost of Goods Sold Expense
	2900	Cost of Goods Sold Expense
37		ASSET DEPRECIATION OF ASSETS EXPENSE
		Asset Depreciation
		Asset depreciation as calculated by the Asset Register.
	3501	Depreciation – Land & Buildings
	3503	Depreciation – Plant & Equip
	3504	Depreciation – Furniture & Equip
	3505	Depreciation – Transport Infrastructure
	3506	Depreciation – Drainage Infrastructure
	3507	Depreciation – Recreation Areas Infra
	3508	Depreciation – Other Infrastructure

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
39	4201	<p>INSURANCE EXPENSES (Not Workers Compensation) Insurance Other (All except workers compensation) All insurance Expense except Workers Compensation Insurance. Insurance Expenses (Except Workers Compensation)</p>
50	3002 3005	<p>UTILITY EXPENSES Utilities – Power Electricity & Gas Electricity and gas expenses including service charges, rental and consumption. Electricity Expenses Paid Gas Expenses Paid</p>
51	3012	<p>Utilities – Phone Phone expenses including service charges, rental and use. Telephone Expenses Paid</p>
52	3014	<p>Utilities – Water & Sewerage Water and sewerage expenses including rates, connection costs and consumption. Water & Sewerage Expenses Paid</p>
54	3207	<p>LOAN INTEREST & FEE EXPENSES Loan Fee Expenses Use with the interest component of loan repayments Loan Interest & Fees Paid</p>
55	3217	<p>Loan Interest Expenses Use with the interest component of loan repayments Loan Interest & Fees Paid</p>
56		<p>NO LONGER IN USE (REFER TO IE CODE 54 & 55)</p>
57		<p>NO LONGER IN USE (REFER TO ORIGINAL IE CODE)</p>

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
		OTHER EXPENSES
58		Other Expenses, Contributions, Donations, Fees, Lic etc. Expenses not appropriate to any other classification. See below for examples.
	4345	Transfer To Trust
	4350	Fees, Levies & Taxes Paid
	4352	Contributions Paid
	4354	Donations Paid
	4379	Other Expenditure (Members Allowances & Expenses, Honorariums, Grants, Sponsorships, Refunds & Licenses Paid)
		EMPLOYEE AND LABOUR EXPENSES
40		Insurance Workers Compensation Workers Compensation Insurance expenses only.
	4205	Workers Compensation Insurance Expenses
60		NO LONGER IN USE (REFER TO IE CODE 61 & 62)
		EMPLOYEE AND LABOUR EXPENSES (cont.)
61		Direct Salary Costs This is used with all direct postings of salary expenses that do not use time sheets or overheads to allocate time to an account or job. See the accountant or payroll officer for element types and other details. General IE 61 Element Type Range
	2199	Miscellaneous Use for Journals requiring IE 61 code unless a particular persons Element Type is appropriate.
	2101 to 2200	General IE 61 Element Type Range
	2301 to 2360	General IE 61 Element Type Range
	7200 to 7649	Local Gov't Officers Award IE 61 Element Type Range

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
62		Allocated Salary Costs This is used with all direct postings of salary expenses that are allocated to accounts or jobs via a timesheet with overheads applied. See the accountant or payroll officer for element types and other details.
	2308	Depot Wages and Salaries Alloc. Use for Journals requiring IE 62 code relating to the Depot unless a particular persons Element Type is appropriate.
	2314	Works Wages and Salaries Alloc. Use for Journals requiring IE 62 code relating to the Depot unless a particular persons Element Type is appropriate.
	2330	P & G Wages and Salaries Alloc. Use for Journals requiring IE 62 code relating to the Depot unless a particular persons Element Type is appropriate.
	7241 to 7999	MEA IE 62 Element Type Range
69		On-Costs On Allocated Salary Used to allocate supervisory & other expenses based on labour expenses.
	2239	On-Costs allocated via time card entry.
70		NO LONGER IN USE (REFER TO ORIGINAL IE CODE)
74		Staff Utility Allowance Expense Payments & Reimbursements All staff utility payments & reimbursements etc
	2212	Staff Utility Allowance Expense
75		Staff Housing Expense Payments and Reimbursements All staff mortgage assistance and rent payments & reimbursements etc.
	2210	Staff Housing Assistance and staff utilities allowance
76		Superannuation Employee Expense All superannuation payments
	2219	Super – Council Scheme
	2220	Super – Statutory Contribution

Operating or Capital Expenditure (cont.)

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
		EMPLOYEE AND LABOUR EXPENSES (cont.)
77		Training Employee Expense All expenses associated with training except salary paid during that time.
	2201	Training Expenses
78		FBT Employee Expense All fringe benefits tax paid
	2206	Fringe Benefits Tax Paid
79		Other Employee Expense All other employee expenses
	2214	Other Employee Cost
629		Budget Employee Entitlement Provision Use for budget only to identify future employee entitlements as a cash expense.
	2217	
		ABC & ALLOCATED EXPENSES
		These IE Codes are used for both credit & debit transactions.
38		Admin Costs Allocated (Was Activity Based Costing) Used to allocate Administration costs to other sub-programs.
	3801	Admin Costs Allocated (Was Activity Based Costing)
745		IT Costs Allocated Used to allocate IT costs to other sub-programs.
	3745	IT Costs Allocated
41		Allocated Expenses Used for any other allocated expenses, mostly related to salaries and allowances. (Finance Dep't Use Only)
	3802	Allocated Expenses.

Other Account IE Codes – Finance Dept Use for Reference Only

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
747		NO LONGER IN USE
748		NO LONGER IN USE
749		NO LONGER IN USE
755		Engineering Design, Admin & Project Management & Supervision Expenses Used to allocate Engineering Design, Admin & Project costs to engineering works via Journalled Engineering Office time sheets.
	3755	Engineering Design, Admin & Project Management Expenses
	3756	Engineering Project Supervision.
	3758	Engineering Advice & General Management Expenses
756		NO LONGER IN USE (USE IE 755)
758		NO LONGER IN USE (USE IE 755)
		CASH MANAGEMENT EXPENSES
		RESERVE FUND
43		Transfer To Reserves Used to transfer funds to reserves.
	5003	Transfer To Reserve
		LOAN RELATED CAPITAL EXPENSES
44		Loan Principal Repayment Expenses Used with the principal component of loan repayments. This should be used in Capital Expense accounts only.
	5051	Loan Principal Repayments
46		Loan Forwarding Expenses Used with the transaction that recognises the forwarding of a Self Supporting Loan to the organisation receiving it. This should be used in Capital Expense accounts only.
	5072	Transfer to Loan Recipient (Self Supporting Loans Forwarded)

Other Account IE Codes – Finance Dept Use for Reference Only

IE CODE	ELEMENT TYPE	CODE DESCRIPTION/USE
		ERRORS DETECTED
		Unused IE Codes are directed to this Summary Code.
81		Errors Detected
		Unused element types are directed to this IE Code.
		BALANCE SHEET TRANSACTION
99		Balance Sheet Transaction
		Use with all balance sheet accounts.
		TRUST DEPOSITS RECEIVED
97		Trust Deposits Received
		TRUST DEPOSITS PAID
98		Trust Deposits Paid

COST CENTRE

The Cost Centre or otherwise referred to as an Activity Code provides a means of separating expenditure within a job or plant code.

NOTE: These categories are for ease of use. They are not intended to restrict usage. If you need a new one please refer to The Finance Dep't.

BUILDINGS

Code	Description
0445	Air Conditioning & Ventilation Works
0041	Building Maintenance General
0430	Building Construction
0435	Ceiling Works
0520	Clean Toilets
0460	Electrical Works
0440	Fitout and Non Structural Wall Works
0420	Flooring Works
0450	Plumbing Works
0415	Roof Frame Works
0410	Roof Works
0425	Wall/Frame Works - External & Structural

ENGINEERING – Cleaning, Clearing and Sanitation

Code	Description
0525	Clean & Blow Surface Area, Remove Litter
0520	Clean Toilets
0039	Cleaning General
0003	Clearing
0335	Culverts - Clear Debris and Silt
0330	Floodways Clear Debris, Silt & Erosion Protection
0207	Litter - Bin Delivery/Pick up
0208	Litter - Bin Maintenance
0210	Litter - Empty Bins
0205	Litter Pick-Up Manual
0215	Mini Street sweeper Litter Pick-Up
0133	Refuse Site - Operations/Admin
0132	Refuse Site - Recycling
0130	Refuse Site Earthworks
0131	Refuse Site Mulching
0235	Storm Cleanup
0038	Sweeping - Footpaths
0024	Sweeping - Roads
0220	Visibility & Vegetation clear/slashing

ENGINEERING – Gardening

Code	Description
0046	Aerating
0064	Brush Cutting Whip Parks
0044	Fertilising Lawn Areas

ENGINEERING – Gardening (cont.)

Code	Description
0067	Gardening
0565	Grow Plants for Giveaway
0062	Hand Mowing
0063	Hand Slashing - Verges
0049	Indoor Plants
0076	Insect Spraying
0055	Inspect/Maint of Playscape
0053	Inspect/Repair Irrigation Reticulation
0054	Inspect/Repair Maxicom h'ware Tanks Pump
0545	Inspect/Repair Paths/Track/Foot/Headstone
0077	Inspect/repair Waterpk h'ware Tanks pump
0037	Landscaping
0530	Maintenance of Backflows P&G
0066	Mulching
0057	Nursery
0036	Park Furniture
0050	Planting
0056	Play Equipment Softfall
0032	Rehabilitation
0060	Ride On Mowing-sml
0595	Ride On Slashing Walkways/Brushcutting
0061	Ride-on Slashing - Verges
0801	Seedling Propagation - NW Expo
0078	Squirrel - Pruning
0051	Top Dressing Surface & Surface Repair
0058	Tractor Mowing
0059	Tractor Slashing - Verges
0052	Tree Removal
0045	Trim/Remove Trees Arboriculture/mulch
0047	Turf Maint Verticutting
0042	Watering
0043	Weed & Herbicide spraying

ENGINEERING - Works

Code	Description
0008	Base
0315	Bus Shelter Maintenance
0122	Crack Sealing
0016	Crossovers
0012	Drainage
0025	Drainage Maintenance
0004	Earthworks
0120	Edge Repair
0018	Fencing
0515	Fencing inc's Chain, Security & Post&Rail
0555	Fencing, Signs, Traffic Management

ENGINEERING – Works (cont.)

Code	Description
0320	Footbridge Maintenance
0026	Footpath Maintenance
0015	Grab Rail Maintenance
0021	Grade Road
0022	Grade Shoulders
0340	Guardrail/Barriers
0017	Guide Posts
0510	Inspect/Repair Path, Tracks, Footbridge
535	Inspect/repair Waterpk h'ware Tanks pump
0011	Kerbing
0028	Linemarking
0837	Netball Courts
0072	Oval Lighting
0071	Park Lighting Maint (Solar & HP)
0121	Pavement Repairs
0013	Pits – Headwalls
0023	Pot Hole Patching
0009	Prime
0019	Public Utilities – Infrastructure
0035	Reinstatements
0005	Road Formation
0123	Sand Removal From Roads
0010	Seal
0014	Signage Maintenance
0073	Sporting Infrastructure (Goal Posts/long jump pit)
0007	Sub – Base
0002	Surveying
0020	Traffic Management
0027	Verge Maintenance General
0006	Water Binding/Carting

ENGINEERING – Other

Code	Description
0029	Camp Establishment & Consumables
3755	Eng Design, Admin and Management Costs
3756	Eng Project Supervision & Management
0070	Inspect/Maint/Instal/Removal Shade Sails
0030	Mobilisation & Demobilisation
0069	Painting & Oiling
0580	Pest Control-White Ant Treat/Bug Control
0090	Private Works
0082	Showers, Drinking Fountains

MISCELLANEOUS

Code	Description
9150	Aboriginal Cultural Heritage Clearance
9123	Aboriginal Environ'l Health
0001	Administration
0086	Consultants - Design/construction
0081	Demolition
3501	Depreciation - Land & Building
3503	Depreciation - Plant, Vehicle & Equip
3504	Depreciation - Furniture & Equipment
3505	Depreciation - Transport Infrastructure
3506	Depreciation - Drainage Infrastructure
3507	Depreciation - Recreation Areas Infrastructure
3508	Depreciation - Other Infrastructure
0031	Environmental Services
0079	Fire Fighting
0977	Firebreak-Slashing, Drains, POS
0000	General
0225	Inspections
0048	Inspections - Safety Equipment
4201	Insurance - Not Workers Comp
0100	Miscellaneous
0087	Plant, Equipment Installation/Const
0092	Prestart & Vehicle / Small Machines Servicing
9001	Report
0083	Security & Other Operational Expenses
0080	Stock Issues
0088	Street Lighting
0040	Utility Charges
0075	Vandalism
0091	Vehicle Operating
0093	Vehicle, Plant, Mach & Equip Maint & Repair

STAFF

Code	Description
0101	Annual Leave
4205	Insurance Workers Comp
0110	Light Duties-Wk. Comp Funded
0105	Long Service Leave
0113	Lt Duties-Wk.Comp Part Funded
0109	Other Leave
0103	Public Holiday
0107	Sick Leave
0074	Training
0108	Wk. Comp Leave-Funded

SHIRE OF BROOME

Schedule 02

Consolidated Summary

Financial Statement For The Period Ending 30/6/2015

OPERATING

PAGES	SCHED #	PROGRAMME	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
			Expenditure	Income	Expenditure	Income	Expenditure	Income
	03	General Purpose Funding	398,522	-22,632,045	331,227.14	-23,808,633.91	245,850	-22,148,718
	04	Governance	8,747,396	-5,557,876	8,220,490.86	-5,573,677.96	3,740,625	-374,250
	05	Law Order & Public Safety	1,353,877	-149,623	1,177,948.67	-139,940.22	1,182,415	-147,183
	07	Health	754,738	-170,054	722,782.82	-185,545.16	780,115	-168,300
	08	Education & Welfare	806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000
	09	Housing	626,680	-586,866	646,456.94	-549,623.29	625,900	-573,600
	10	Community Amenities	8,377,692	-6,939,391	7,598,050.94	-6,795,273.05	9,577,937	-8,539,200
	11	Recreation & Culture	10,845,492	-1,359,505	9,490,067.61	-1,245,060.26	10,672,882	-1,350,627
	12	Transport	8,063,701	-1,939,886	7,284,032.82	-2,411,221.21	7,406,557	-1,096,103
	13	Economic Services	1,478,812	-1,031,049	1,405,445.56	-1,006,087.21	1,715,562	-889,754
	14	Other Property & Services	1,826,863	-2,666,923	2,802,226.83	-2,606,541.29	1,913,483	-2,209,588
TOTAL OPERATING			43,279,912	-43,088,391	40,421,654.69	-44,450,357.03	38,644,386	-37,572,323

CAPITAL

PAGES	SCHED #	PROGRAMME	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
			Expenditure	Income	Expenditure	Income	Expenditure	Income
	03	General Purpose Funding	0	0	0.00	0.00	0	0
	04	Governance	104,271	-61,739	284,857.17	-52,029.00	20,900	-346,526
	05	Law Order & Public Safety	36,900	-36,900	32,927.63	-9,900.63	0	0
	07	Health	0	-7,446	0.00	-7,445.71	0	-3,894
	08	Education & Welfare	0	0	0.00	0.00	0	0
	09	Housing	749,990	-749,990	5,915.90	-561,758.25	789,300	-750,000
	10	Community Amenities	6,686,667	-3,817,527	5,188,688.05	-1,932,492.36	5,845,541	-3,114,908
	11	Recreation & Culture	2,676,949	-1,707,028	2,216,593.03	-949,096.81	4,965,694	-3,827,076

CAPITAL (Continued)								
PAGES	SCHED #	PROGRAMME	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
			Expenditure	Income	Expenditure	Income	Expenditure	Income
	12	Transport	3,593,750	-2,440,059	3,338,044.85	-2,268,232.03	5,378,918	-4,233,077
	13	Economic Services	227,093	-5,659	216,754.12	-5,659.06	12,102,241	-11,700,000
	14	Other Property & Services	2,119,161	-710,000	1,426,994.03	-214,111.34	6,655,392	-4,765,000
TOTAL CAPITAL			16,194,781	-9,536,348	12,710,774.78	-6,000,725.19	35,757,986	-28,740,481
TOTAL								
PAGES	SCHED #	PROGRAMME	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
			Expenditure	Income	Expenditure	Income	Expenditure	Income
	03	General Purpose Funding	398,522	-22,632,045	331,227.14	-23,808,633.91	245,850	-22,148,718
	04	Governance	8,851,667	-5,619,615	8,505,348.03	-5,625,706.96	3,761,525	-720,776
	05	Law Order & Public Safety	1,390,777	-186,523	1,210,876.30	-149,840.85	1,182,415	-147,183
	07	Health	754,738	-177,500	722,782.82	-192,990.87	780,115	-172,194
	08	Education & Welfare	806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000
	09	Housing	1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600
	10	Community Amenities	15,064,359	-10,756,918	12,786,738.99	-8,727,765.41	15,423,478	-11,654,108
	11	Recreation & Culture	13,522,441	-3,066,533	11,706,660.64	-2,194,157.07	15,638,576	-5,177,703
	12	Transport	11,657,451	-4,379,945	10,622,077.67	-4,679,453.24	12,785,476	-5,329,180
	13	Economic Services	1,705,905	-1,036,708	1,622,199.68	-1,011,746.27	13,817,803	-12,589,754
	14	Other Property & Services	3,946,024	-3,376,923	4,229,220.86	-2,820,652.63	8,568,875	-6,974,588
TOTAL MUNI FUND 1			59,474,693	-52,624,739	53,132,429.47	-50,451,082.22	74,402,373	-66,312,804
		Remove Non-Cash Depreciation Expense	-6,052,000				-5,659,800	
		Remove Non-Cash Allocated Credits Dep'n						
		Remove Non-Cash Loss on Sale of Assets	-92,676				-113,688	
		Remove Non-Cash Profit on Sale of Assets		0				47,890
		Remove Non Cash Movement in Entitlements						
		Add B/Fwd Surplus from 2014-2015		-434,229				-2,305,519
			53,330,017	-53,058,968			68,628,885	-68,570,433
		Kimberley Regional Collaborative Group	-5,442,410	5,462,843				
		Net Deficit/(Surplus) C/Fwd						58,452
NOTE:-								
All references to Current Year Actual are account balances as at year to date 30th June 2015 and are subject to change.								

SHIRE OF BROOME
Schedule 03
GENERAL PURPOSE FUNDING
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Rates 001	398,522	-20,572,045	331,227.14	-20,699,472.91	245,850	-21,247,334
General Purpose Funding 002	0	-2,060,000	0.00	-3,109,161.00	0	-901,384
TOTAL GENERAL PURPOSE FUNDING	398,522	-22,632,045	331,227	-23,808,634	245,850	-22,148,718

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Rates 001										
Operating Expenditure										
0030145		Debt Collection Recovery	77,000		77,219.22		70,000		Current contract with AMPAC, most recoverable via GL 32490	CS2
0030149		Legal & Rates Consulting Exp - Op Exp - Rates	25,000		19,779.00		25,000		For legal advice on rate exemption applications and other rates matters	CS2
0030150		Rates Exemption	7,451		0.00		0			CS2
0030251		Rates Reduced/Written Off - Op Exp - Rates	3,500		1,641.47		2,000		Nominal amount for write offs	CS2
0032220		Valuation Expenses - Op Exp - Rates	200,000		162,943.51		35,000		UV to GRV Revals plus general revaluations	CS2
0032230		Rates Review Land Use Pickup - Op Exp - Rates	30,000		16,766.64		13,000		Carry over - rate review \$13k	CS2
0032250		Advertising Printing & Station - Op Exp - Rates	6,000		11,089.07		61,000		For issuing rates billing through Zipform and interim/instalment production \$10k and IT Vision rates outsourced \$51k. Rename account (rates general exp)	CS2
0032290		Refunds - Over/ Prepaid Rates - Op Exp - Rates	2,000		137.50		500		Nominal budget for rates refunds that can not be applied to Property Rates account.	BA
0032291		Refunds/Reimbursements of Fees - Op Exp - Rates	0		0.00		500		Nominal budget for fee refunds that can not be applied to Property Rates account.	BA
0030530		Admin Cost Alloc - Op Exp - Rates	47,571		41,650.73		38,850		ABC Rate @ 1.0%	BF

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Operating Income								
0030105		Rates Broome - Op Inc - Rates		-20,050,064		-20,097,661.40		-20,865,834	Based on 3.97% on actuals (below LTFP assumption of 5%) + \$63k Differential rate tourism Entry Statement - Reduction \$58k concession status quo	CS2
0030146		Interest - Rates Instalments - Op Inc - Rates		-96,000		-96,559.52		-97,000	Nominal amount - based on actual income 2014/15	CS2
0030147		Rates Admin Instalment Charge - Op Inc - Rates		-36,000		-35,532.00		-36,000	Nominal amount - based on actual income 2014/15	CS2
0030148		Ex Gratia Rates Rec'd - Op Inc - Rates (Exp in 121984)		-25,975		-35,681.81		0	No Ex Gratia rates expected for 2015/16.	CS2
0030201		Rates Non Payment Int - Op Inc - Rates		-120,000		-152,863.08		-120,000	Actuals to be reviewed closer to EOFY	CS2
0030203		Interest - Deferred Rates - Op Inc - Rates		0		0.00				CS2
0032480		Rates Enquiry Fees - Op Inc - Rates		-34,000		-28,150.00		-25,000	Decline in 14/15 in property sales, trend may continue in 15/16	CS2
0032481		Rates Other Fees for Service (Incl GST)- Op Inc - Rates		0		-77.27		-1,000	New fees & charges for reissue rates notice and NoD letters	CS2
0032489		Legal Expense Recovery Inc GST - Op Inc - Rates		0		-2,820.09		-2,000	Nominal amount for non-GST portion of AMPAC charges	CS2
0032490		Legal Expense Recovery No GST - Op Inc - Rates		-69,000		-67,547.90		-60,000	Current contract with AMPAC, exp in GL30145	CS2
0032491		Other Refunds/Reimbursements - Op Inc - Rates		-750		0.00		-500	Nominal	CS2
0032492		Back Rates - Op Inc - Rates		-140,256		-182,579.84		-40,000	Review to continue through Rates Project Brief.	CS2
		Rates Sub Total to Programme Summary	398,522	-20,572,045	331,227.14	-20,699,472.91	245,850	-21,247,334		
		Other General Purpose Funding 002								
		Operating Expenditure								
		Operating Income								
0030301		Grants Commission - Op Inc - Other General Purpose Funding		-2,060,000		-3,109,161.00		-901,384	Quarterly WA Grants Commission general purpose grants as per advice DLG - FAGS - 50% 2015/16 grant received 30/06/2015	CS2
		Other General Purpose Funding Sub Total to Programme Summary	0	-2,060,000	0.00	-3,109,161.00	0	-901,384		
		TOTAL GENERAL PURPOSE FUNDING	398,522	-22,632,045	331,227.14	-23,808,633.91	245,850	-22,148,718		
		TOTAL TOTAL OPERATING	398,522	-22,632,045	331,227.14	-23,808,633.91	245,850	-22,148,718		
		TOTAL CAPITAL								
		TOTAL GENERAL PURPOSE FUNDING	398,522	-22,632,045	331,227.14	-23,808,633.91	245,850	-22,148,718		

SHIRE OF BROOME
Schedule 04
Governance
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Council Members Activity 04	819,192	-6,000	763,113.60	-14,831.04	831,259	-4,500
Other Governance Activities 202	2,590,065	-150,772	2,240,395.08	-143,603.57	2,336,790	-122,800
Kimberley Regional Collaborative Group 203	5,442,410	-5,462,843	5,501,839.35	-5,467,272.35	593,476	-593,476
TOTAL GENERAL PURPOSE FUNDING	8,851,667	-5,619,615	8,505,348.03	-5,625,706.96	3,761,525	-720,776

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Council Members Activity 004										
Operating Expenditure										
0024010		Conferences Travel & Accom Op Exp - Members	45,000		24,196.64		45,000		Elected members Travel & Accommodation	ADMIN2
0024020		Shire President & CEO Special Travel - Op Exp - Members	10,000		9,716.18		13,000		Specific allocation to fund travel and accommodation associated with project/lobbying expenses tied to CEO, Shire President and Deputy Shire President	ADMIN2
0024040		Election Expenses Op Exp - Members	0		0.00		43,500		Cost est. provided by WAEC to conduct in person election \$36.5k plus \$5k casual staff to assist with data entry etc prior to election - if required. Misc costs - \$2k - copies of LG Act/Regs for new Crs, additional advertising, catering, CD's for candidates etc	CS4
0024060		Broome Shire Council Allowances Members Op Exp - Members	233,636		240,567.80		255,138		75% of Salaries&AllowancesTribunal determination (BT to be updated OMC06/15). 14/15=SP Allowance \$46,350, DSP Allowance \$11,587, SP Ann Atten Fee \$22,789, Crs Ann Atten Fee \$16,995x8=\$135,960. Allowances 100% of the max, IT & Communications Allowance \$3,500x9=\$31,500, Travel Allowance \$50x9=\$450 *** awaiting advice from the salary and wages tribunal	ADMIN1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO	
			Expenditure	Income	Expenditure	Income	Expenditure	Income			
			0024070		Other Council Sitting Fees & Allowances Op Exp - Members	0		1,800.00			
0024150		Insurance Members of Council Op Exp - Members	5,642		10,612.32		10,931		Actuals plus CPI - To be reviewed with LG insurance	ADMIN5	
0024160		Subscriptions Op Exp - Members	42,000		46,523.29		48,064		LGMA \$2.5K, WALGA \$43,864, BCCI \$1K, BVC \$0.7K	ADMIN1	
0024280		Sundry Expenses - Op Exp - Members	2,200		1,714.43		2,000		Mobile phone \$1000 + sundry \$1000	ADMIN1	
0403298		IT/Records Costs Allocated -Council Members	85,634		76,323.88		93,255		ABC Rate @ 5.9%	BA	
0024530		Admin Alloc-Op Exp - Members	390,080		341,536.11		318,571		ABC Rate @ 8.2%	BF	
		Operating Income									
0024390		Reimbursements & Sundry Income With GST - Op Inc - Members		-5,000		-6,395.16		-2,500		Sundry Staff & Elected Member reimbursements	ADMIN1
0024391		Reimbursements & Sundry Income No GST - Op Inc - Members		-1,000		-8,435.88		-2,000		WALGA State Council	ADMIN1
		TOTAL OPERATING	814,192	-6,000	752,990.65	-14,831.04	831,259	-4,500			
		Capital Expenditure									
0024600		Councillors Furn & Equipment - Cap Exp - Members	5,000		10,122.95		0		No planned expense - PREVIOUS YEAR - replacement of Council chairs	PM1	
		Capital Income									
		TOTAL CAPITAL	5,000	0	10,122.95	0.00	0	0			
		Council Members Activities Sub Total to Programme Summary	819,192	-6,000	763,113.60	-14,831.04	831,259	-4,500			
		Other Governance Activities 202									

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Operating Expenditure								
0023010		Salary - Op Exp - Other Governance	843,451		804,166.54		743,789		Per Salary Structure	ADMIN1
0023014		Superannuation Employee Expense- Other Governance	137,841		113,154.91		104,607		Per Salary Structure	ADMIN1
0023030		Staff Housing/Utilities - Op Exp - Other Governance	109,245		85,369.34		49,518		Staff Housing	ADMIN1
0023031		Other Employment Costs - Other Gov	97,710		85,591.80		82,413		WC \$31k , FBT \$40k, Phone, Exec Travel Study fees \$10k + phone \$1077	CS2
0022110		Refreshments & Receptions - Op Exp - Other Governance	34,000		29,717.09		30,000		Receptions, events, etc associated with Elected Members	ADMIN2
0022114		Reimbursements (GST Free)- Op Exp - Other Governance	0		0.00					ADMIN1
0022115		Minor Asset & Equip <\$5K - Op Exp - Other Governance	1,000		1,925.07		1,000		Asset replacement of a minor nature	ADMIN2
0022118		Kullarri Patrol Support - Op Exp - Other Governance	20,000		20,000.00		0		MOU in place as per Council Resolution - Proposed to be renewed 2015. Job allocated from EDL sponsorship GL 22173.	CMS2
0022120		Naturalisation Ceremonies - Op Exp - Other Governance	5,000		2,265.76		5,000		- Citizenship ceremonies / Australia Day - Venue hire	ADMIN2
0022121		Kimberley Zone - SOB's Members Costs - Op Exp - Kimberley Zone	45,000		16,110.40		30,000		Shire of Broome internal cost	ADMIN1
0022124		Contribution to Kimberley Zone Secretariat	65,000		65,000.00		65,000		Governance agreement contribution to Kimberley Zone \$55K. \$10k contribution to designated projects	ADMIN1
0022125		WARCA (WA Regional Capitals Alliance) - Op Exp - Other Governance	50,000		39,892.66		55,000		In accordance with governance agreement contribution to WARCA	ADMIN1
0022130		Sundry Op Exp - Other Governance	1,000		685.59		1,000		Sundry Expenses of a Miscellaneous nature	ADMIN1
0022171		Council Newsletter & Community Info Op Exp - Other Governance	50,000		48,620.02		50,000		Contract with Broome Advertiser newspaper (\$35K) and SpiritFM radio station (\$15K). Includes contingency for potential price increases at start of 2016 calendar year	BC
0022172		Community Sponsorship Program - Op Exp - Other Governance	55,730		50,320.91		48,400		MOUs St Mary's \$5K, Kyle Andrews \$2K, Broome Over 50's \$1.4K. Annual and Ad-Hoc \$40K	CMS2
0022173		EDL sponsorship programme Reserve Funded - Op Exp - Other Governance	52,029		53,029.00		80,000		Refer EDL reserve funds COA 23593. A total of \$400,000 with a maximum expenditure of \$80,000 per year over a term of 15 years. refer MOU on file PRC01. Proposed MOU's Kullarri Patrol \$20K, Kimberley Girl \$5K, NAIDOC Week \$10K, Annual \$45K	CMS2
0022174		Sundry In Kind Donations Op Exp - Other Governance	24,000		20,531.13		29,300		Reflects in-kind support provided by the Shire. MOU Shinju (ORL33) \$20.8K. Tip fees - St Vincenzi de Pallotti (Policy 3.1.17) \$2.5K, BEC rental assistance \$3K. Proposed MOU Relay for Life \$3K	CMS2
0022175		CEO Ad hoc Sponsorship Programme - Op Exp - Other Governance	13,000		10,721.38		10,000		Delegation to CEO for distribution of minor sponsorship of an ad-hoc nature	ADMIN1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0022177		LandCorp Bme North Community-Sponsorship Prog Grant Exps - Op Exp - Other Gov	0		0.00		5,000		MOU Landcorp Community Building Grants (FIS08) Separated from Community Sponsorship Program to better identify allocations.	
0022200		Audit Fees Op Exp - Other Governance	61,000		58,339.53		45,000		Annual and interim audit plus grant aquittals	CS2
0022230		Legal Exps Op Exp - Other Governance	35,000		28,228.46		30,000		Legal Expenses - Office of the CEO	ADMIN1
0022290		Sister City Relations/Japanese Youth Ambasadior - Op Exp - Other Governance	10,000		2,093.19		5,000		- Civic reception for annual student exchange, promotional items and publicity for the Sister City partnership.	BC
0404298		IT/Records Costs Allocated -Other Governance Activities	63,863		56,919.47		69,546		ABC Rate @ 4.4%	BA
0404289		Engineering Cost Allocation - Other Governance Activities	75,000		22,990.00		86,500			EMG
0022530		Admin Alloc-Op Exp - Other Governance Activities	328,238		357,240.15		268,065		ABC Rate @ 6.9%	BF
0023015		Executive Travel & Accom - Op Exp - Other Governance	25,000		33,111.61		25,000		Executive travel and accommodation	ADMIN1
0023016		Promotions Exp - Op Exp - Other Governance	22,000		14,929.55		42,000		- NW Expo stand \$5K; Seniors Luncheon \$3K; Wreaths/Flowers \$1K; other events/receptions \$5K; promotional gift items (books, framed pearl shells, plaques, shields, pens, glasses, etc) \$6K; misc promotional items and events. Increased \$2K CEO adhoc - Business delegation and trade mission Expense EMG budget meeting (\$20k)	BC
0023017		Special Event/Milestone Celebration - Op Exp - Other Governance	0		0.00					BC
0023029		Community Communication Plan - Other Gov	55,000		25,351.28		27,900		Carry over - Catalyse Research and Strategy	BC
0023035		Plant & Vehicle Op Exp - Other Governance	22,645		23,430.72		26,300		Per Plant Cost Summary	ADMIN1
0023040		Youth Development Programme & Working Group - Op Exp - Other Governance	35,000		3,757.27		45,000		(PROJECT BRIEF - Youth Development Program - Contribution to Youth week activities. -Grant 100% \$20k) + Carry over project 2014/15 Youth development study \$25k (Grant funded DLGC \$15k Kimberley Zone)	CMS2
0023051		Cmty Rel-Youth Coord Committee (YCN) Op Exp - Other Governance	0		0.00					CMS2
0023052		Volunteers Day Program Op Exp - Other Governance	2,000		503.64		2,000		Thank a Volunteer Day breakfast event	BC
0023099		Fixed Asset Dep'n Expense - Op Exp - Other Governance	1,400		0.00		1,000		As per 'Dep'n Calc Sheet 2015/16'	BF
0023450		Consultants - Op Exp - Other Governance	90,000		22,215.84		100,000		\$100K specialised consultancy services	ADMIN1
0023451		Staff EBA Review Provision - Op Exp - Other Gov	15,000		7,314.03		151,752		EBA Contingency	CS1
0023452		China Town Business Revitalisation Consultancy - Op Exp - Other Governance	75,000		68,181.82		10,000		WALGA Procurement sevices \$10k	ES7

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0023453		Review of Strategies Relating to the Community Strategic Plan - Op Exp - Other Gov	40,000		36,561.26		4,000		Review and update LTFP annually	CS4
		Operating Income								
0022116		Reimbursements Including GST Op Inc. - Other Governance		-1,000		-9,090.91				ADMIN2
0022117		Reimbursements & Donations No GST Op Inc - Other Governance		0		-3,628.00				BC
0022218		Grants - Op Inc - Other Governance		-65,000		-65,000.00		-15,000		ADMIN1
0022450		User Charges - Sale of Minutes & Rolls Op Inc. - Other Governance		-100		0.00		-100	Minimal requests received - however election year.	CS4
0023050		Grant Op - Youth Coordinating Committee Op Inc. - Other Governance		-21,000		0.00		-20,000	PROJECT BRIEF - Youth Development Program - 100% Grant - Acc 23040	CMS2
0023054		Youth Coordinating Committee Other Income Op Inc - Other Governance		0		0.00				CMS2
0023520		Interest Rec Restricted Cash Reserve - Op Inc. - Other Governance		0		0.00			See Reserve Sheet (No interest is allocated to Restricted Cash)	BA
0023530		Interest Rec EDL Sponsorship Reserve - Op Inc. - Other Governance		-11,104		-13,430.24		-7,500	Interest received est. 3% of 2014/15 budget closing balance	CMS2
0023535		Interest Rec Community Sponsorship Reserve - Op Inc. - Other Governance		-539		-425.42		-200	Interest received est. 3% of 2014/15 budget closing balance	CMS2
		TOTAL OPERATING	2,560,152	-98,743	2,208,269.42	-91,574.57	2,329,090	-42,800		
		Capital Expenditure								
0023571		Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Other Gov	0		0.00					ES1
0023592		Transfer to EDL Sponsorship Reserve - Cap Exp - Oth	11,104		13,430.24		7,500		Interest received est. 3% of 2014/15 budget closing balance	CMS2
0023595		Transfer to Community Sponsorship Reserve - Cap E	18,809		18,695.42		200		Interest received est. 3% of 2014/15 budget closing balance	CMS2
		Capital Income								
0023593		Transfer From - EDL Sponsorship Reserve - Cap Inc - Other Gov		-52,029		-52,029.00		-80,000	See ac 22173	CMS2
0023596		Transfer From - Community Sponsorship Reserve Cap Inc - Other Gov		0		0.00				CMS2
		TOTAL CAPITAL	29,913	-52,029	32,125.66	-52,029.00	7,700	-80,000		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Other Governance Activities Sub Total to Programme Summary			2,590,065	-150,772	2,240,395.08	-143,603.57	2,336,790	-122,800		
Kimberley Regional Collaborative Group 203										
Operating Expenditure										
0022122		Kimberley Zone - Salary -Regional Project Officer - Op Exp	118,676		119,208.63		118,752		Per Salary Structure	
0022138		Kimberley Zone - Superannuation Employee Expense - Op Exp	16,120		20,148.48		18,408		Per Salary Structure	
0022140		Kimberley Zone - Staff Housing/Utilities - Op Exp	0		0.00		0		Staff Housing	
0022148		Kimberley Zone - Other Employment Costs - Op Exp	21,691		6,282.62		13,751		WC \$4691 , FBT \$9k , Phone, Exec Travel	
0022127		Kimberley Zone - Vehicle Expenses - Op Exp	18,500		9,433.38		13,500		Lease Car & Fuel \$13,500	
0022128		Kimberley Zone - Forums & Conferences - Op Exp	5,000		4,369.55		5,000			
0022129		Kimberley Zone - Zone & RCG Meeting Expenses - Op Exp	25,000		21,457.38		25,000		Pilbara to host Joint Forum. Perth-\$10,000, Broome-\$5,000, Kununurra-\$5,000, Halls Creek-\$5,000	
0023013		Kimberley Zone - Reimbursement Zone & RCG Meetings Expenses - Op Inc		-12,000		-10,834.36		-25,000	Pilbara to host Joint Forum. Broome-\$5,000, Kununurra-\$5,000, Halls Creek-\$5,000	
0022131		Kimberley Zone - Meetings - Op Exp	7,500		0.00		7,500			
0023018		Kimberley Zone - Reimbursement Meetings - Op Inc		-3,750		0.00		-3,750		
0022132		Kimberley Zone - Darwin Forum - Op Exp	45,000		38,742.18		25,000		Darwin Forum only with NT LG's	
0023019		Kimberley Zone - Reimbursement Darwin Forum - Op Inc		-35,000		-33,400.00		-25,000	Darwin Forum only with NT LG's	
0022133		Kimberley Zone - Legal Advice - Op Exp	15,000		0.00		5,000			
0022134		Kimberley Zone - Annual Financial Audit - Op Exp	10,000		2,710.00		11,200		14/15 Zone/RCG Annual Audit 2011-12 & 2012-13 CLGF Key Worker Housing Acquitals/Annual Audit 2012-13, 2013-14 & 2014-15 DLGC Business Intelligence Acquitals/Annual Audit 2014 & 2015 DLGC Youth Strategy Acquitals/Annual Audit	
0022135		Kimberley Zone - Office Expenses - Op Exp	1,000		641.98		8,369		RDA Office space lease	
0022136		Kimberley Zone - IT Support - Op Exp	2,000		30.00		1,000		Nominal to recognise expense	
0022137		Kimberley Zone - Sundry Expenses - Op Exp	2,000		70.96		1,000		Nominal to recognise expense	
0404226		Kimberley Zone - Personal Development Training - Op Exp	5,000		3,423.05		5,000			

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0405297		Kimberley Zone - Admin Cost Allocated - Op Exp	0		0.00					
0405298		Kimberley Zone - IT/Records COst Allocated - Op Exp	0		0.00					
0023021		Kimberley Zone - Members Contribution Secretariat Costs - Op Inc		-220,000		-220,000.00		-220,000	Contribution from all 4 shires	
0023536		Kimberley Zone - Interest on Reserve - Op Inc.		-12,000		-15,561.24		-13,200	Interest received est. 3% of 2014/15 budget closing balance	
0405382		Kimberley Zone - RCG Project Seed Fund - Op Inc		-40,000		-40,000.00		-40,000	No funding to be received this current financial year. Grant funding received 2014/15 to be expensed.	
104052330		Kimberley Zone - RCG Project Seed Fund - Op Exp					40,000		Projects to be determined -	
0022126		Kimberley Zone - Kimberley Waste Management Plan - Op Exp	9,710		0.00		14,710	0	Carryover funding for further RWMP projects - 2014/15 - \$40k Income	
0023061		Kimberley Zone - Members Contribution - Kimberley Waste Management Plan Op Inc		0		0.00			Carryover funding for further RWMP projects - 2014/15 - \$40k Income	
0022139		Kimberley Zone - Key Worker Housing - Op Exp	4,792,857		4,795,476.75		0		Project ongoing	
0023039		Kimberley Zone - Key Worker Housing CLGF Grant - Op Inc		-4,792,857		-4,795,476.75		0	Project ongoing	
0022142		Kimberley Zone - Business Intelligence System - Op Exp	194,998		186,600.65		194,560		DLGC 12/13 Grant \$107,000 received (13/14 exp \$19,001.51) (14/15 Est. exp \$51,439) - Remain \$36,560 Records Management. DLGC 14/15 Grant \$158,000 received 14/15 FY (\$158,000 CPM)	
0023046		Kimberley Zone - Grants - DLGC Business Intelligence System - Op Inc		-265,000		-265,000.00		0	DLGC 14/15 Grant \$158,000 received 14/15 FY (\$158,000 CPM) - Reserve Trasnfer if received 2014/15	
0022143		Kimberley Zone - Tourism Corridor - Op Exp	26,500		0.00		0		Project Deferred	
0023023		Kimberley Zone - Member Contribution Tourism Corridor - Op Inc		0		0.00		0	Project Deferred	
0405232		Kimberley Zone - Youth Strategy - Op Exp	56,500		50,635.18		72,526		DLGC 2015 Grant \$65,526 to be received 14/15 FY - RDA 2015 Grant \$7,000 - Stage 2	
0405383		Kimberley Zone - Youth Strategy DLGC Grant		-72,526		-87,000.00		0		
0022146		Kimberley Zone - Strategic Community Plan 2012-2021 - Op Exp	0		0.00		0		Project Complete	
0023026		Kimberley Zone - Member Contribution Strategic Community Plant - Op Inc		0		0.00		0	Project Complete	
0022145		Kimberley Zone - Improved Waste Water Management - Op Exp	0		0.00		0		Project Complete	
0023025		Kimberley Zone - Member Contribution Improved Waste Water Management - Op Inc		0		0.00		0	Project Complete	

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
			0022144		Kimberley Zone - CAMMS Operational Plan Pre Workshop Review - Op Exp	0		0.00		
0023024		Kimberley Zone - Member Contribution CAMMS Operational Plan - Op Inc		0		0.00				
0022141		Kimberley Zone - Business Intelligence Systems Stage 1 - Op Exp	0		0.00					
0022147		Kimberley Zone - Assessment of NFP Organisations - Op Exp	0		0.00					
0023027		Kimberley Zone - Member Contribution Assessment of NFP Organisations - Op Inc		0		0.00				
0023022		Kimberley Zone - Member Contribution Governance Records Management Systems - Op Inc		0		0.00	0		Extra Income account created unnecessarily - Delete	
0023028		Kimberley Zone - Waste Authority Grant Waste Management Plan - Op Inc		0		0.00	0		Project Complete	
0023020		Kimberley Zone - Refund of Member Contribution Prior Year - Op Inc		0		0.00				
		TOTAL OPERATING	5,373,052	-5,453,133	5,259,230.79	-5,467,272.35	580,276	-326,950		16,658
		Capital Expenditure								
0023590		Kimberley Zone - Transfer to Restricted Cash Reserve - Cap Exp	0		0.00					
0023597		Kimberley Zone - Transfer to Kimberley Zone Reserve - Cap Exp - Capital Income	69,358		242,608.56		13,200		Interest received est. 3% of 2014/15 budget closing balance	
0023048		Kimberley Zone - Transfer From Restricted Cash Project Accounts - Op Inc		0		0.00				
0023598		Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone		-9,710		0.00		-266,526	DLGC 2015 Grant \$65,526 to be received 14/15 FY. RDA 2015 Grant \$7,000 (Transfer from Reverse) (\$72,526) DLGC 12/13 Grant \$107,000 received - remaining \$36k - DLGC 14/15 Grant \$158,000 received 14/15 FY (\$158,000 CPM) - Reserve Transfer if received 2014/15 Carry over funds anticipated to be received 2014/15	
		TOTAL CAPITAL	69,358	-9,710	242,608.56	0.00	13,200	-266,526		
		Kimberley Regional Collaborative Group Sub Total to Programme	5,442,410	-5,462,843	5,501,839.35	-5,467,272.35	593,476	-593,476		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
TOTAL GOVERNANCE			8,851,667	-5,619,615	8,505,348.03	-5,625,706.96	3,761,525	-720,776		
TOTAL TOTAL OPERATING			8,747,396	-5,557,876	8,220,490.86	-5,573,677.96	3,740,625	-374,250		
TOTAL CAPITAL			104,271	-61,739	284,857.17	-52,029.00	20,900	-346,526		
			8,851,667	-5,619,615	8,505,348.03	-5,625,706.96	3,761,525	-720,776		

SHIRE OF BROOME
Schedule 05
Emergency & Ranger Administration Governance
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Emergency & Ranger Administration 450	155,346	0	152,284.14	0.00	4,500	0
Ranger & Beach Operations 455	584,590	-44,400	529,257.70	-15,753.10	582,092	-20,000
Fire Prevention 460	84,282	-5,500	73,870.41	-4,500.00	79,995	-10,500
Animal Control 465	250,662	-75,000	185,455.19	-76,991.36	249,372	-84,500
Other Law & Public Safety 470	262,239	-21,365	198,944.08	-10,508.36	214,974	-22,900
Volunteer Bush Fire Brigade 501	33,100	0	38,035.29	-470.64	34,000	-2,100
SES Fire & Emergency Services 505	20,558	-40,258	33,029.49	-41,617.39	17,483	-7,183
TOTAL EMERGENCY & RANGER ADMINISTRATION	1,390,777	-186,523	1,210,876.30	-149,840.85	1,182,415	-147,183

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Emergency & Ranger Administration 450										
Operating Expenditure										
0052110		Salary - Op Exp - Emerg & Rang Serv	105,137		108,601.63				Salaries reallocated	HS1
0052111		Superannuation Employee Expense - Ranger Services	15,886		9,452.98				Salaries reallocated	HS1
0052112		Long Service Leave - Op Exp Ranger Admin	0		0.00				Salaries reallocated	HS1
0052342		Transfer From Long Service Leave Reserve - Ranger Admin		0		0.00			Salaries reallocated	BA
0052113		Staff Housing/Utilities - Op Exp - Emerg & Rang Serv	12,197		15,283.03				Salaries reallocated	HS1
0052114		Other Employment Costs - Emerg & Ranger Services	5,126		6,019.95				Salaries reallocated	HS1
0052116		Phone Expenses Op Exp - Emerg & Rang Serv	2,000		2,176.88		2,000		Sat Phones & All Ranger Phones and Ipads - Budget should be review only \$235 a month	HS1
0052119		Emergency Management Expenses - Op Exp - Emerg & Rang Serv	15,000		11,516.94		0		Project Complete. RO to be HS1	HS1
0052184		Sundry Equip - Op Exp - Emerg & Rang Serv	0		0.00		2,500		Minor equipment and repairs to fire arms. Hep A&B shots. From 52282 \$1000 + Registration costs of Rangers fire arms licences. From 52282 \$1500	HS1
Operating Income										
0052341		Reimb & Other Op Income - Emerg & Rang Serv	0		-767.27					HS1
TOTAL OPERATING			155,346	0	152,284.14	0.00	4,500	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Emergency & Ranger Administration Sub Total to Programme Summary	155,346	0	152,284.14	0.00	4,500	0		
		Ranger Operations 455								
		Operating Expenditure								
0053010		Salary - Op Exp - Ranger & Beach Operations								
	53010	Ranger Salaries - Gen & Beach - R & B Op	151,797		145,882.88		175,726		Per Salary Structure	HS1
0053011		Superannuation Employee Expense - Ranger Ops	39,676		37,338.92		49,634		Per Salary Structure	BRAC1
0053013		Staff Housing/Utilities - Op Exp - Ranger Operations	26,021		20,082.00		0		Staff Utilities	HS1
0052020		Other Employment Costs - Op Exp - Ranger Operations	7,024		5,339.98		9,441		WC + FBT \$2500	HS1
0052281		Ranger Uniforms - Op Exp - Ranger Operations	3,000		2,735.41		2,000		Uniforms - employees	HS1
0052282		Other Minor Exp - Op Exp - Ranger Operations	2,000		1,643.79				Delete Line Item	HS1
0052284		Advertising & Promotion - Op Exp - Ranger Operations	10,000		6,140.62		10,000		Printing of annual Firebreak Notices + Local Advertising + Gazettal, Core flute Compliance Signs for dog registration and fire breaks. These are statutory advertising requirements.	HS1
0052285		Phone Exp - Op Exp - Ranger Operations	3,500		3,394.47		3,500		Estimated annual costs for Ranger's mobile phones	HS1
0052296		Loss on Asset Sale - Op Exp - Ranger Operations	5,552		0.00				No asset replacement 2015/16	BF
0507298		IT/Records Costs Allocated -Ranger & Beach Operations	63,863		56,919.47		69,546		ABC Rate @ 4.4%	BA
0052530		Admin Costs Alloc - Op Exp - Ranger Operations	176,012		154,107.76		143,745		ABC Rate @ 3.7%	BF
0052800		Vehicle & Plant Exps - Rangers (Post Expenses to the Plant Number Only) - Op Exp - Ranger Operations	34,745		40,108.66		38,600		Per Plant Cost Summary	HS1
0053017		Fines Enforcement Registry Exp - Op Exp - Ranger Operations	10,000		10,172.19		10,000		DPI Registration Searches + Infringement Registration With FER For Fines Recovery - op inc 52440	HS1
0053018		Rangers Equipment - Op Exp - Ranger Operations	10,000		8,710.98		5,000		- Operational Equip Including Catch Poles, D/D Gloves, Wet Weather PPE, Vehicle Striping & Decals, Batteries, Insect Repellant, Sanitiser, Beacon Repair/Replacement, Comms equip, Dog & Cat trap replacement, vehicle recovery equip,Vet Surgeon's Board registration for authorised person fee - drug administering, topo maps, camera equipment and safety glasses.	HS1
0053033		Security Beach Patrols - Op Exp - Ranger Operations	13,400		13,067.22		13,400		- \$13,322 Security contract RFT 13-01	PM2
	53053	Cable Beach Lifeguard Office Planned Maint Exps - R & B Ops	1,000		586.35				New Accounts created within Swimming area and Beaches programs	PM2
105072180		Consultants review of ranger services					50,000		Expenditure request CEO - Consultant to review ranger services - Scoop to be designed - cost allocation, develop KPI's relationships, view the animal recovery fees and recovery of vehicles tender. Project Brief due Tue 28th Apr	Record n
0053413		Fixed Asset Dep'n - Op Exp - Ranger Operations					1,500		As per 'Dep'n Calc Sheet 2015/16'	BF
0053030		Salary - Op Exp - Cable Beach Life Guard							New Accounts created within Swimming area and Beaches programs	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0053032		Superannuation Employee Expense - Life Guard Ops							New Accounts created within Swimming area and Beaches programs	BRAC1
0507209		Staff Housing/Utilities - Op Exp - Cable Beach Lifeguard							New Accounts created within Swimming area and Beaches programs	BRAC1
0053031		Cable Beach Life Guard Expense - Op Exp - Ranger & Beach Operations							New Accounts created within Swimming area and Beaches programs	BRAC1
0507207		Other Employment Costs - Cable Beach Life Guard Ops							New Accounts created within Swimming area and Beaches programs	HS1
0053037		Cable Beach Life Guard Office Operating Exps - Beach Ops							New Accounts created within Swimming area and Beaches programs	
	53042	Cable Beach Life Guard Office Operating Exps - R & B Ops							New Accounts created within Swimming area and Beaches programs	BRAC1
0053038		Cable Beach Life Guard Office Maint Exps - R & B Ops							New Accounts created within Swimming area and Beaches programs	
	53043	Cable Beach Life Guard Office Maint Exps - R & B Ops							New Accounts created within Swimming area and Beaches programs	PM2
0538001		Vehicle & Plant Exps - Beach Lifeguard - Op Exp - Ranger & Beach Operations							New Accounts created within Swimming area and Beaches programs	BRAC1
		Operating Income								
0052440		Reimb & Op Contrib Exc GST - Op Inc - Ranger Operations		-2,500		-268.00		0	Delete Line Item	HS1
0053341		Commercial Trading Licence Fee Rec'd - Op Inc - Ranger Operations		-14,900		-15,485.10		-20,000	Camel Licences Should be part of trading licences not this account.	HS1
		TOTAL OPERATING	557,590	-17,400	506,230.70	-15,753.10	582,092	-20,000		
		Capital Expenditure								
0052550		Vehicle & Mob Plant Renewal(Replacement) Exp -Cap Exp -Ranger Ops	27,000		23,027.00				No plant replacement 2015/16	ES1
0053955		Furn & Equip New - Cap Exp - Ranger Operations	0		0.00		0		Delete Line Item	HS1
		Capital Income								
0052950		Proceeds From Sale of Assets - Cap Inc- Ranger Operations		-7,000		0.00			No plant replacement 2015/16	ES1
0052951		Transfer from Plant Replacement reserve - Cap Inc - Ranger Operations		-20,000						BA
		TOTAL CAPITAL	27,000	-27,000	23,027.00	0.00	0	0		
		Ranger & Beach Operations Sub Total to Programme Summary	584,590	-44,400	529,257.70	-15,753.10	582,092	-20,000		
		Fire Prevention 460								
		Operating Expenditure								
0051010		Salaries - Op Exp - Fire Prevention	37,948		29,727.17		43,931		Per Salary Structure	HS1
0508206		Other Employment Costs - Fire Prevention	1,499		1,139.60		1,735		WC \$1,607	HS1
0051015		Fighting Support by Works - Op Exp - Fire Prevention								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		51015 Fire Fighting Support by Works	4,293		6,420.92		4,019		As per Engineering Schedule	ES5
0051051		FESA Levy Paid on Shire Land - Op Exp - Fire Prevention	7,000		6,306.84		7,000		2014/15 Emergency Services Levy - local government income	CS2
0051100		Firebreak Slashing Exp Recoupable - Op Exp - Fire Prevention	5,000		5,285.43					HS1
0051280		Fire Fighting Equip & Expenses - Op Exp - Fire Prevention	0		0.00		0		RO to be HS1	DS1
0051530		Admin cost Alloc - Op Exp - Fire Prevention	28,542		24,990.45		23,310		ABC Rate @ 0.6%	BF
		Operating Income								
0051400		Fines - Op Inc - Fire Prevention		-5,000		-4,500.00		-5,000	RO to be HS1	HS1
0051405		Sundry Income - Op Inc - Fire Prevention		-500		0.00		-500	RO to be HS1	HS1
0051410		User Charges - Fire - Slashing Etc - Op Inc - Fire Prevention		0		0.00		-5,000	RO to be HS1	DS1
		TOTAL OPERATING	84,282	-5,500	73,870.41	-4,500.00	79,995	-10,500		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Fire Prevention Sub Total to Programme Summary	84,282	-5,500	73,870.41	-4,500.00	79,995	-10,500		
		Animal Control 465								
		Operating Expenditure								
0052010		Salaries - Op Exp - Animal Control	94,873		51,721.11		109,829		Per Salary Structure	HS1
0509206		Other Employment Costs - Op Exp - Animal Control	3,747		2,848.64		4,338		WC \$4,019	HS1
0052011		Reimbursement Exp - Op Exp - Animal Control	200		169.50		200		Reimbursments For Dog Sterilisation And Pensioner Cards	HS1
0052012		Advertising Tags & Other Animal Control Exps - Op Exp - Animal Control	0		0.00		500		Programme for registration of Dogs	HS1
0052040		Pound Fees Animal Destruction & Disposal - Op Exp - Animal Control	70,000		65,518.70		80,000		Dog & Cat impound operating costs including sustenance and animal euthanasia after statutory period expiry. Feasibility study being undertaken.	HS1
0052286		Cat Sterilisation Program - Op Exps - Animal Control	5,000		336.73		2,000		Veterinary Costs For Animal Desexing-Council Subsidy Initiative. - Cat Act operational, Op Inc 52486	HS1
0052287		Dog Sterilisation Program - Op Exps - Animal Control	5,000		714.55		2,000		Veterinary Costs For Animal Desexing-Council Subsidy Initiative.Op Inc 52487	HS1
0509215		Feasibility Study for Purpose Built Animal Management Facility - Op Exp _ Animal Control	10,000		10,000.00		0			HS1
0057530		Admin Costs Alloc to Animal Control - Op Exp - Animal Control	61,842		54,145.96		50,505		ABC Rate @ 1.3%	BF
		Operating Income								
0052400		Animal Fines & Penalties - Op Inc - Animal Control		-2,000		-6,201.15		-10,000	This includes Infringements and Charges for returning Dogs without impounding	HS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0052410		Dog Impounding Fees & Sundries - Op Inc - Animal Control		-20,000		-19,330.00		-27,500	This includes only Impounding and sustenance fees.	HS1
0052416		Cat Registration - Op Inc - Animal Control		-2,000		-2,455.00		-2,000	Estimated Cat Registration Fees	HS1
0052420		Dog Registration - Op Inc - Animal Control		-45,000		-47,582.50		-45,000	Estimated Dog Registration Fees	HS1
0052486		Cat Sterilisation Program Income - Op Inc - Animal Control		-3,000		-422.71			Procedure changed to owner paying Vet directly	HS1
0052487		Dog Sterilisation Program Income - Op Inc - Animal Control		-3,000		-1,000.00			Procedure changed to owner paying Vet directly	HS1
TOTAL OPERATING			250,662	-75,000	185,455.19	-76,991.36	249,372	-84,500		
Capital Expenditure										
Capital Income										
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Animal Control Sub Total to Programme Summary			250,662	-75,000	185,455.19	-76,991.36	249,372	-84,500		
Other Law & Public Safety 470										
Operating Expenditure										
0053034		Surf Club Operating Exps - Op Exp - Other Law Order & Public Safety								
53044		Surf Club Building Operating - Op Exp - Oth Law & Public Saf	8,500		12,480.78		11,170		- Security \$2,100 & - Water Rates and Consumption \$ 3700 & insurance \$5370	PM2
0053036		Surf Club Building Maint - Op Exp - Other Law Order & Public Safety								
53046		Surf Club Building Maint - Op Exp - Oth Law & Pub Safety	5,000		1,257.50				- No planned works	PM2
53056		Surf Club Planned Maint Exps - Oth Law & Pub Safety	900		759.77		900		- Minimum compliance service level - \$400 bi-annual pest inspection RFQ 13-03, \$300 annual RCD testing RFT 13-14, \$130 Bi-annual fire appliance testing	PM2
0053060		Impounding of Vehicles Expense - Op Exp - Other Law Order & Public Safety	15,000		10,433.33		10,000		- Abandoned Vehicle Impoundment Costs - Towing To Impound Yard. Op inc53405	HS1
0053238		Surf Club Building Renewal (Inc Plant & Furniture) Cap Exp-Law Ord & PS	0		0.00					PM1
0053283		Pre Cyclone Clean Up - Op Exp - Other Law Order & Public Safety								
53283		Pre Cyclone Cleanup - Works Maint	186,439		154,652.64		172,104		As per Engineering Schedule	ES3
0053286		Warning Signs Maintenance - Op Exp - Other Law Order & Public Safety	5,000		5,349.68		5,000		- Replacement / Renewal / New warning signs - Material costs only	HS1
0053288		Local Laws Review - Op Exp - Other Law Order & Public Safety	3,000		0.00		1,000		Estimate to be confirmed dependant on Shire of Broome involvement with Kimberley Zone Local Law Review Project.	CS4
0053410		Fixed Asset Dep'n - Op Exp - Other Law Order & Public Safety	38,400		14,010.38		14,800		As per 'Dep'n Calc Sheet 2015/16'	BF
Operating Income										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0053340		Surf Club Reimbursement Income (Outgoings etc) - Op Inc - Other Law		-12,365		-6,613.36		-8,900	- Reimbursement of planned & reactive maintenance (as a result of planned), utilities, insurance and water at approx 45% (being Club House & Lawn. Shire responsible for 6/7 days Surf Patrol, Public Shower, Carpark Plants 55%)	PM1
0053400		Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety		-5,000		-2,845.00		-10,000	- Estimated Camping Infringements	HS1
0053405		Vehicle Impounding Fees - Op Inc - Other Law Order & Public Safety		-2,000		-1,050.00		-2,000	- Estimated Clamping and Impounding fees	HS1
0053450		Sale of Impounded Vehicles & Goods - Op Inc - Other Law Order & Public Safety		-2,000		0.00		-2,000	- Estimated income from disposal of Impounded vehicles	HS1
		TOTAL OPERATING	262,239	-21,365	198,944.08	-10,508.36	214,974	-22,900		
		Capital Expenditure								
0053236		Surf Club Building New Const Cap Exp - Law Order & Public Safety		0		0.00				PM1
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Other Law & Public Safety Sub Total to Programme Summary	262,239	-21,365	198,944.08	-10,508.36	214,974	-22,900		
		Volunteer Bush Fire Brigade 501								
		Operating Expenditure								
0051050		Insurance Exp - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	0		657.80		600		Insurance recoverable	HS1
0051060		Other Goods & Services - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	0		0.00		0			DS1
0053120		Plant & Equip Maint - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	0		16.40					DS1
0053146		Utilities Rates & Taxes - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	0		2,369.23		1,500		Invoices to be sent to DFES not paid by Shire. RO to be HS1	HS1
0053198		Dep'n Exp - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	33,100		31,881.46		31,900		As per 'Dep'n Calc Sheet 2015/16'	BF
0053291		Vehicles & Boat Maint - VBF/FESA - Op Exp - Volunteer Bush Fire Brigade	0		3,110.40					HS1
		Operating Income								
0051401		Bush Fire Brigade FESA Reimbursements - Op Inc - Volunteer Bush Fire Brigade		0		-470.64		-2,100	Invoices to be sent to DFES not paid by Shire. RO to be HS1	DS1
		TOTAL OPERATING	33,100	0	38,035.29	-470.64	34,000	-2,100		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Volunteer Bush Fire Brigade Sub Total to Programme Summary	33,100	0	38,035.29	-470.64	34,000	-2,100		
		SES Fire & Emergency Services 505								
		Operating Expenditure								
0053039		Unspent Grants Returned to FESA Op Exp - SES/FESA	0		0.00					DS1
0055120		Plant & Equip Maint - Op Exp - SES/ Fire & Emergency Services	0		0.00					DS1
0055125		Vehicles & Boats Maint -- Op Exp - SES/ Fire & Emergency Services	0		1,247.50					HS1
0055146		Utilities Rates & Taxes -- Op Exp - SES/ Fire & Emergency Services	0		7,649.93		3,383		Invoices to be sent to DFES not paid by Shire. RO to be HS1	HS1
0055150		Other Good & Services - Op Exp - SES/ Fire & Emergency Services	0		0.00					DS1
0055155		Insurance Exp -- Op Exp - SES/ Fire & Emergency Services	0		3,651.68		3,800		Insurance actuals plus 3%	HS1
0055181		Loan 176 Interest & Fees - Op Exp - SES/ Fire & Emergency Services	358		296.87		0			BA
0055198		Dep'n Exp - Op Exp - SES/ Fire & Emergency Services	10,300		10,282.88		10,300		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
0055300		State Grants/Reimbursements - Op Inc - SES/ Fire & Emergency Services		-30,000		-31,419.89		-7,183	Invoices to be sent to DFES not paid by Shire. RO to be HS1	DS1
0055381		SS Loan 176 SES Shed Interest & Fees Inc Rec'd - Op Inc - SES/ FESA		-358		-296.87		0		BA
		TOTAL OPERATING	10,658	-30,358	23,128.86	-31,716.76	17,483	-7,183		
		Capital Expenditure								
0055182		Loan 176 Princ Rep SES Shed - Cap Exp - SES/ Fire & Emergency Services	9,900		9,900.63					BA
		Capital Income								
0055482		Loan 176 Principal Repayments Rec'd - Cap Inc - SES/ Fire & Emergency Services		-9,900		-9,900.63				BA
		TOTAL CAPITAL	9,900	-9,900	9,900.63	-9,900.63	0	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		SES Fire & Emergency Services Sub Total to Programme Summary	20,558	-40,258	33,029.49	-41,617.39	17,483	-7,183		
		TOTAL EMERGENCY & RANGER ADMINISTRATION	1,390,777	-186,523	1,210,876.30	-149,840.85	1,182,415	-147,183		
TOTAL TOTAL OPERATING			1,353,877	-149,623	1,177,948.67	-139,940.22	1,182,415	-147,183		
TOTAL CAPITAL			36,900	-36,900	32,927.63	-9,900.63	0	0		
			1,390,777	-186,523	1,210,876.30	-149,840.85	1,182,415	-147,183		

SHIRE OF BROOME
Schedule 07
Health
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Maternal & Infant Health 011	0	0	0.00	0.00	0	0
Health Service - Inspection 014	719,707	-151,894	695,112.62	-164,222.16	732,315	-152,800
Health Service - Pest Control 015	12,431	-25,106	11,532.81	-28,645.71	27,800	-18,894
Health Service - Other 016	22,600	-500	16,137.39	-123.00	20,000	-500
TOTAL HEALTH	754,738	-177,500	722,782.82	-192,990.87	780,115	-172,194

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Maternal & Infant Health 011										
		Operating Expenditure								
		Operating Income								
		TOTAL OPERATING	0	0	0.00	0.00	0	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Maternal & Infant Health Sub Total to Programme Summary	0	0	0.00	0.00	0	0		
Health Service - Inspection 014										
		Operating Expenditure								
0074010		Salary - Op Exp - Preventive - Inspection/Admin	390,631		395,999.63		462,355		Per Salary Structure	HS1
0074012		Superannuation Employee Expense - Health	62,209		58,740.76		62,530		Per Salary Structure	HS1
0716206		Other Employment Costs - Op Exp - Health Services Inspection	19,717		25,456.69		27,263		WC \$18k, FBT \$9k, Phone, Exec Travel	HS1
0074028		FBT & Staff Utilities Expense - Op Exp - Preventive - Inspection/Admin	0		0.00					HS1
0074032		Staff Housing/Utilities - Op Exp - Preventive - Inspection/Admin	46,241		37,309.28		0		Housing, Utilities	HS1
0074015		Contributions & Reimb Paid - Op Exp - Health Inspection/Admin	0		92.00		100		Nominal figure	HS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0074230		Legal Exps - Op Exp - Preventive - Inspection/Admin	0		70.91		100		Nominal figure	HS1
0074280		Other Minor Expenditure - Op Exp - Preventive - Inspection/Admin	5,550		4,066.64		5,550		- Accommodation for out of town inspections (7 x \$200/night); Education (\$2000); Equipment calibration (\$1000); Inspection pads reorder (\$600). I'm Alert food training program renewal - \$550	HS1
0074298		Fixed Asset Dep'n - Op Exp - Preventive - Inspection/Admin	2,600		2,565.16		2,600		As per 'Dep'n Calc Sheet 2015/16'	BF
0074530		Admin Costs Alloc - Op Exp - Preventive - Inspection/Admin	133,198		116,622.08		108,780		ABC Rate @ 2.8%	BF
0716298		IT/Records Costs Allocated -Health Services Inspection	42,091		37,515.12		45,837		ABC Rate @ 2.9%	BF
0078800		Vehicle & Plant Exps - Op Exp - Preventive - Inspection/Admin	17,470		16,674.35		17,200		Per Plant Cost Summary	HS1
Operating Income										
0074400		Health Fines & Penalties - Op Inc - Preventive - Inspection/Admin		-1,000		0.00		-1,000	- Infringements - Health Local Laws, Food Act, Noise. (Illegal camping fees to Ranger account, septic fees to 103480; Food Act fees to 74420).	HS1
0074413		Commercial Pool Inspection Fees - Op Inc - Preventive - Inspection/Admin		-68,094		-64,625.50		-78,000	- 100 pools x \$65 x 12 (months)	HS1
0074414		Water Sampling (Not Swimming) Pools - Op Inc - Health Service Inspect		-300		-4,260.00		-2,800	- approx 40 samples/year at \$65	HS1
0074420		Health Licences - Op Inc - Preventive - Inspection/Admin		-70,000		-68,202.50		-70,000	- Lodging House annual registrations; Food Act annual fee; new Health Premises plans assessment fee; other Health premises licence fee as received).	HS1
0074421		Inspections and Minor Charges includes GST - Op Inc - Preventive - Inspection	0	-500		-320.00		-500	- Fees for service related to additional inspections e.g. public building follow up inspections	HS1
0074425		Service on Demand Fees - Op Inc - Health Service Inspection	0	0		-843.66		-500	Section 39 Licence Fees	HS1
0074490		Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	0	-12,000		-25,970.50			Relocated to Sch 5 - Commercial trading licences.	HS1
TOTAL OPERATING			719,707	-151,894	695,112.62	-164,222.16	732,315	-152,800		
Capital Expenditure										
Capital Income										
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Health Services - Inspection Sub Total to Programme Summary			719,707	-151,894	695,112.62	-164,222.16	732,315	-152,800		
Health Service - Pest Control 015										
Operating Expenditure										
0075020		Mosquito Control & Pest Control - Op Exp - Preventive Service-Pest Control	9,606		10,819.36		25,000		Mosquito Strategy Development - Project brief (\$10,000) 100% Muni. Mosquito Program Feb - May. Including Mosquito Training (FIMMA grant \$15k)	HS1
0075030		Eradication Flies/Rodents - Op Exp - Preventive Service-Pest Control	2,000		0.00		2,000		- Rat bait purchased quarterly - 4 x \$500.	HS1
0075800		Vehicle & Plant Exps - Op Exp - Preventive Service-Pest Control	825		713.45		800		Per Plant Cost Summary	HS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Operating Income								
0075391		Grants and Contributions Rec'd Op Inc - Prev Svcs - Pest Control		-17,660		-21,200.00		-15,000	FIMMA Grant income.	HS1
		TOTAL OPERATING	12,431	-17,660	11,532.81	-21,200.00	27,800	-15,000		
		Capital Expenditure								
		Capital Income								
0717599		Transfer From Restricted Cash Reserve - Cap Inc - Health Service - Pest Cont		-7,446		-7,445.71		-3,894	Carry over grant income - FIMMA Grant income account #75391 unspent \$3,894. Mosquito Strategy Development account #75020	
		TOTAL CAPITAL	0	-7,446	0.00	-7,445.71	0	-3,894		
		Health Service - Pest Control Sub Total to Programme Summary	12,431	-25,106	11,532.81	-28,645.71	27,800	-18,894		
		Health Service - Other 016								
		Operating Expenditure								
0076020		Analytical Expenses - Op Exp - Preventive Services Other	22,600		16,137.39		20,000		Freight and analysis - pool water samples; other health samples analysis and freight Local Health Authorities Analytical Committee Food Sampling Scheme	HS1
		Operating Income								
0076030		Grants Contributions Rec'd - Op Inc - Preventive Services Other		-500		-123.00		-500		HS1
		TOTAL OPERATING	22,600	-500	16,137.39	-123.00	20,000	-500		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Health Service - Other Sub Total to Programme Summary	22,600	-500	16,137.39	-123.00	20,000	-500		
		TOTAL HEALTH	754,738	-177,500	722,782.82	-192,990.87	780,115	-172,194		
		TOTAL TOTAL OPERATING	754,738	-170,054	722,782.82	-185,545.16	780,115	-168,300		
		TOTAL CAPITAL	0	-7,446	0.00	-7,445.71	0	-3,894		
			754,738	-177,500	722,782.82	-192,990.87	780,115	-172,194		

SHIRE OF BROOME
 Schedule 08
Education & Welfare
 Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Care of Families & Children 018	0	0	0.00	0.00	0	0
Aged & Disabled Services 019	400	0	389.95	0.00	300	0
Community Services 022	805,739	-55,173	742,534.55	-128,753.47	782,760	-75,000
Helping Young People Engage (HYPE) Community Development 823	0	0	0.00	0.00	0	0
TOTAL EDUCATION & WELFARE	806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Care of Families & Children 018										
		Operating Expenditure								
		Operating Income								
		TOTAL OPERATING	0	0	0.00	0.00	0	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Care of Families & Children Sub Total to Programme Summary	0	0	0.00	0.00	0	0		
Aged & Disabled Services 019										
		Operating Expenditure								
0082034		Disability Access and Inclusion Maint & Operating Exp - Op Exp - Aged & Dis	0		0.00					CMS2
0082299		Fixed Asset Dep'n - Op Exp - Aged & Disabled Services	400		389.95			300	As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
		TOTAL OPERATING	400	0	389.95	0.00	300	0		
		Capital Expenditure								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Aged & Disabled Services Sub Total to Programme Summary	400	0	389.95	0.00	300	0		
		Community Services 022								
		Operating Expenditure								
0082600		Salary - Op Exp - Community Services	425,051		395,782.93		410,855		Per Salary Structure.	CMS2
0082616		Superannuation Employee Expense - Community Services	62,344		60,919.10		57,408		Per Salary Structure	CMS2
0082601		Staff Housing/Utilities - Op Exp - Community Services	47,275		41,926.90		0		Staff Housing. Staff Utilities	CMS2
0082602		Other Employment Costs - Community Services	25,164		20,849.12		23,729		WC \$16k, FBT \$7500, Phone, Exec Travel	CMS2
0082603		Legal Exp - Op Exp - Community Services	45,000		47,686.08		20,000		To allow for any legal issues. 2014/15 expenditure for Beach polo.	ADMIN3
0082604		Vehicle & Plant Exps - Op Exp - Community Services	7,150		8,032.28		9,300		Per Plant Cost Summary	CMS2
0082611		Consultants - Op Exp - Community Services	0		0.00		60,000		PROJECT BRIEF - Undertake review of accommodation and capacity needs for NFPs. (\$30K Lotterywest) - Action 1.4.1.2.	CMS2
0082612		Function Expenses - Op Exp - Community Services	3,000		811.55		3,000		Community engagement \$0.5K, Seniors Week \$0.5, Harmony Day \$1K, Reactionary \$1K - Action 1.2.4.1	CMS2
0082613		Advertising Promotion & Printing - Op Exp - Community Services	3,000		1,522.02		3,000		Public Notices \$1.5K, Promo Materials \$0.5K, Project signage & advertising \$1K - Action 1.1.2.3	CMS2
0082617		Community Development Strategy - Op Exp - Community Services	0		0.00		30,000		PROJECT BRIEF - Develop a Community Safety Plan (\$15K Crime Prevention) - Action 1.5.1.2	
0082619		Town Beach Cultural Plan - Grant Funded - Op Exp - Community Services	0		0.00					
0082621		Sundry Exp - Op Exp - Community Services	1,500		1,243.59		1,500		APRA community events licence fees \$1K, Undetermined business unit expenses	CMS2
0082630		Admin Costs Alloc - Comm Serv	142,712		124,952.24		116,550		Rate @3.00%	BF
0821298		IT/Records Costs Alloc - Comm Serv	43,543		38,808.74		47,418		Rate @ 3.0%	BF
0082635		Funded Community Programs - Op Exp - (Income in 82675) - Comm Ser	0		0.00					CMS2
		Operating Income								
0082670		Grant Income - Comm Services		0		0.00				CMS2
0082672		Reimb & Other Income - Op Inc - Com Services		-23,673		-98,753.47				CMS2
0082675		Grants For Community Programs - Op Inc - Community Services		-31,500		-30,000.00		-75,000	MOU Rio Tinto \$30K Action - 3.1.5.1, Develop a Community Safety Plan (\$15K Crime Prevention) - Action 1.5.1.2 PROJECT BRIEF - Undertake review of accommodation and capacity needs for NFPs Lotterywest - Action 1.1.4.2 (\$30k)	CMS2
		TOTAL OPERATING	805,739	-55,173	742,534.55	-128,753.47	782,760	-75,000		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Community Services Sub Total to Programme Summary			805,739	-55,173	742,534.55	-128,753.47	782,760	-75,000		
Helping Young People Engage (HYPE) Community Development 823										
Operating Expenditure										
0083046		Other Costs - Op Exp - HYPE	0		0.00					CMS2
0083530		Admin Costs Alloc to HYPE - Op Exp - Com Dev & HYPE	0		0.00					BF
Operating Income										
0083390		Operating Grant - HYPE (CPCGP) - Op Inc - Com Dev & HYPE		0		0.00				CMS2
TOTAL OPERATING			0	0	0.00	0.00	0	0		
Capital Expenditure										
Capital Income										
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Helping Younge People Engage (HYPE) Sub Total to Programme Summary			0	0	0.00	0.00	0	0		
TOTAL EDUCATION & WELFARE			806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000		
TOTAL TOTAL OPERATING			806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000		
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
			806,139	-55,173	742,924.50	-128,753.47	783,060	-75,000		

SHIRE OF BROOME
Schedule 09
Housing
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Staff Housing 145	1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600
TOTAL HOUSING	1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Staff Housing 145										
Operating Expenditure										
0095200		Staff Housing Rental Costs (External Arrangement)	500,980		526,724.31		520,000		Finance entered -	PM1
0096100		Shire Staff Housing Planned Maintenance & Minor Works - Staff Housing	11,600		7,985.96		11,600		- 6 Assets - RCD & Smoke Alarm Insp \$100, Bi-Annual Pest \$400, Bi-Annual A/C \$1,000. Pool Fees @ 2 Assets \$1,200	PM2
0096101		Shire Staff Housing General Building Maintenance - Staff Housing	14,000		15,514.23		15,000		- Reactive Maintenance	PM2
0096102		Shire Staff Housing Operational Expenses - Staff Housing	51,300		56,465.25		40,000		- Replacement of minor assets \$500 + \$1800 Honeyeater and ancillary between tenancies & Water, electricity consumption at all properties, recoupable expense at 5 assets \$13K & strat levies rates \$19K + \$5k insurance	PM2
0145645		End of Occupancy Exps & Refund of Overpayments	0		0.00					PM1
0145690		Non Recoverable Op Expenses Staff Housing	1,000		517.52				DELETE THIS LINE	PM1
0092299		Fixed Asset Dep'n - Op Exp - Staff Housing	47,800		39,249.67		39,300		As per 'Dep'n Calc Sheet 2015/16'	BF
Operating Income										
0095400		Rented Staff Housing Annual Operating Income - Staff housing		-502,016		-519,537.22		-520,000	Figure updated by the property team 28.04.2015	PM1
0095411		18 Bowerbird Loop - Rent Rec'd User Chg - Staff Housing		0		0.00				BA
0096200		1/17 Honeyeater Loop - Shire House - Staff Housing		-7,350		-5,471.44		-7,350	- \$275 per week @ 50% occupancy + Water + electricity reimbursement	PM1
0096201		8/83 Walcott Street - Shire House - Staff Housing		-14,500		-3,240.34		-7,350	- \$275 per week @ 50% occupancy + Water + electricity reimbursement	PM1
0096202		8/6 Ibis Way - Shire House - Staff Housing		-14,500		0.00		-3,125	- \$225 per week @ 25% occupancy + Water + electricity reimbursement	PM1
0096203		11/6 Ibis Way - Shire House - Staff Housing		-14,500		-6,310.79		-10,925	- \$275 per week @ 75% occupancy + Water + electricity reimbursement	PM1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0096204	2 Tanami Sands Tanami Drive - Shire House - Staff Housing			-16,000		-3,466.34		-8,850	- \$275 per week @ 50% occupancy - Water + electricity \$400, pool fees \$1,300	PM1
0096205	4 Tanami Sands Tanami Drive - Shire House - Staff Housing			-16,000		-11,398.61		-16,000	- \$275 per week @ 100% occupancy - Water + electricity \$400, pool fees \$1,300	PM1
0145630	23 Sanderling Dr - Rent Rec'd - User Chg Staff Housing			0		0.00				
0145695	Reimb Rec'd for End Of Occupancy Exps - Op Inc - Staff Housing			-2,000		-198.55		0		PM1
TOTAL OPERATING			626,680	-586,866	646,456.94	-549,623.29	625,900	-573,600		
Capital Expenditure										
0095810	Building Staff Housing - Cap Exp - New		384,990		5,915.90		385,000		\$191k Building Reserve & \$559k Restricted Cash. This will be carry over as well \$750K	CS1
0095815	Land Staff Housing - Cap Exp - New		365,000		0.00		365,000		\$191k Building Reserve & \$559k Restricted Cash. This will be carry over as well \$750K	CS1
0095816	Shire Staff Housing Building Renewal - Staff Housing		0		0.00					PM1
0095901	Transfer to Building Reserve - Cap Exp - Housing						39,300		Nominal amount allocated for future renewal of staff housing.	
Capital Income										
0095490	Non Operating Grant Staff Housing - Op Inc			-558,876		-561,758.25				CS1
0095910	Transfer From Building Reserve - Staff Housing - Cap Inc			-191,114		0.00		- 191,114	\$191,114 from Building Reserve. Carry over to be confirmed \$750K (Exp Account 95810 & 95815)	BA
109235030	Transfer From Restricted cash Reserve- Staff Housing - Cap Inc							- 558,886	\$191,114 from Building Reserve. Carry over to be confirmed \$750K (Exp Account 95810 & 95815)	
TOTAL CAPITAL			749,990	-749,990	5,915.90	-561,758.25	789,300	-750,000		
Staff Housing Sub Total to Programme Summary			1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600		
TOTAL STAFF HOUSING			1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600		
TOTAL TOTAL OPERATING			626,680	-586,866	646,456.94	-549,623.29	625,900	-573,600		
TOTAL CAPITAL			749,990	-749,990	5,915.90	-561,758.25	789,300	-750,000		
			1,376,670	-1,336,856	652,372.84	-1,111,381.54	1,415,200	-1,323,600		

SHIRE OF BROOME
Schedule 10
Community Amenities
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Regional Resource Recovery Park 024	270,439	-270,439	75,353.85	-75,353.85	718,500	-718,500
Sanitation - General Refuse 025	8,741,717	-8,741,566	7,899,783.92	-7,900,348.65	8,767,301	-8,766,588
Sanitation - Other 026	1,011,353	-5,000	973,049.82	-1,539.08	989,865	-2,000
Sewerage 027	16,200	-3,000	14,559.04	-8,178.00	16,200	-6,000
Storm Water Drainage 028	1,672,661	-1,161,177	891,367.18	-296,355.40	1,509,495	-964,600
Town Planning / Regional Development 030	1,164,887	-113,000	1,185,290.31	-136,350.64	785,007	-111,000
Development Services Support 101	1,094,555	-144,176	933,141.67	-117,376.00	1,197,971	-320,000
Protection of Environment 105	506,694	-220,000	311,966.42	-90,000.00	814,517	-650,000
Other Community Amenities 109	585,853	-98,560	502,226.78	-102,263.79	624,623	-115,420
TOTAL COMMUNITY AMENITIES	15,064,359	-10,756,918	12,786,738.99	-8,727,765.41	15,423,478	-11,654,108

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Regional Resource Recovery Park 024										
Operating Expenditure										
0108001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	200,000		177,295.21		600,000		Undertake preliminary and detailed site investigations on 2 sites. To be funded from RRRP Reserve Acct COA 101995	ES1
Operating Income										
0101426		Interest - Reg Res Rec Pk Reserve - Op Inc - Reg Res Recov Pk		-70,439		-75,353.85		-118,500	Interest received est. 3% of 2014/15 budget closing balance	BA
TOTAL OPERATING			200,000	-70,439	177,295.21	-75,353.85	600,000	-118,500		
Capital Expenditure										
0101895		Transfer to Regional Resource Recovery Park Reserve - Cap Exp - Reg Res Rec Pk	70,439		75,353.85		118,500		Interest received est. 3% of 2014/15 budget closing balance	BA
Capital Income										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0101995		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov		-200,000	-177,295.21			-600,000	Undertake preliminary and detailed site investigations on 2 sites. To be funded from RRRP Reserve Acct COA 101995	
		TOTAL CAPITAL	70,439	-200,000	-101,941.36	0.00	118,500	-600,000		
		Regional Resource Recovery Park Sub Total to Programme Summary	270,439	-270,439	75,353.85	-75,353.85	718,500	-718,500		
		Sanitation - General Refuse 025								
		Operating Expenditure								
0101010		Salary & Wages Default - Op Exp - Sanitation General Refuse	90,759		56,381.24		95,253		Per Salary Structure	ES8
0101029		Salary - Waste Co-ordinator - Op Exp -Sanitation Gen Refuse	99,761		101,065.68		113,045		Per Salary Structure	ES8
0101033		Superannuation Employee Expense - Op Exp - Sanitation General	53,291		73,895.09		72,072		Per Salary Structure	ES8
0101531		Staff Housing/Utilities - Op Exp - Sanitation Gen Refuse	13,553		30,754.01		0		Staff Housing	ES1
0101032		Other Employment Costs - Op Exp - Sanitation General Refuse	25,827		20,502.65		28,208		WC , FBT \$3500, Phone, Exec Travel	ES8
0101532		FBT & Staff Utilities Exp Sanitation Gen Refuse	0		0.00					ES8
0101020		Kerbside Refuse Collection - Op Exp - Sanitation Gen Refuse	397,000		363,176.71		375,000		14/15 Projections plus growth factor plus contract rise and fall calculation	ES8
0101022		Kerbside Recycling Collection -Op Exp - San Gen Refuse	812,807		744,098.03		650,000		14/15 Projections plus growth factor plus contract rise and fall calculation	ES8
0101027		Recycling Advertising - Op Exp - San Gen Refuse	1,000		0.00		5,000		Education built into collection Contract 14/01. OP Exp for printing and advertising to support education program run by Collection Contractor.	ES8
0101028		Mulching at Tip - Op Exp - Sanitation Gen Refuse								
	101028	Mulching at Tip - Op Exp - Sanitation Gen Refuse	369,384		274,984.56		169,000		14/15 Projections plus growth factor plus contract rise and fall calculation	ES8
0101030		Refuse & Grounds Operational Expenses - Op Exp - Sanitation Gen Refuse								
	101030	Outsourced Materials & Services - Op Exp - San Gen Refuse	415,151		311,182.07		436,850		14/15 Projections plus growth factor plus contract rise and fall calculation	ES8
	101033	Earthworks & Refuse Movement By Works -Op Exp - San Gen Ref	956,556		1,039,137.15		1,072,355		Refer ES8 Resource Based Budget	ES8
	101034	WMF Grounds - P&G Maint	4,211		1,361.33		4,032		As per Engineering Schedule	PK1
	101050	Office and Customer Service Duties - Op Exp - San Gen Refuse	235,164		261,286.31		268,798		Refer ES8 Resource Based Budget	ES8
	101052	Vandalism Repair Exps - Op Exp - San Gen Refuse	4,500		0.00		4,500		Fencing wire, tie wire and clips	ES8
	101053	Waste Facility Management Eng Off Staff Costs - Op Exp	129,655		94,167.50		113,760		Per Salary Structure 40% DES Salary , \$65k Gen Engineering staff	ES8
	101054	Refuse Facility Licence Operational Expense - Sanitation Gen Refuse	50,000		44,041.15		74,000		4 events per annum - NATA testing plus Environmental Scientist Reporting on sample results. NIL DER licence costs to 17/18 & , ES8 Mandalay software annual subscription \$24k	
0101031		Liquid Waste - Op Exp - Sanitation Gen Refuse								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	101037	Liquid Waste - Works - Op Exp - San Gen Refuse	30,000		20,806.36		28,500		2 x BIO Plus deliveries plus 4 x compliance sampling events per annum.	ES8
0101036		Mobile Phone & Sundries - Op Exp - Sanitation Gen Refuse	1,200		808.10		1,200		Monthly charge \$60.	ES8
0101038		Training & Staff Meeting Expenses - Op Exp - Sanitation Gen Refuse								
101039		Training Expenses - OpExps - Sanitation Gen Refuse	5,000		3,154.01		5,000			ES8
0101040		Consultants - Op Exp - Sanitation Gen Refuse								
	101042	Sanitation General Project Consultancy - Op Exp - Sanitation Gen Refuse	12,000		11,821.26					ES8
0101080		Refuse Site Building Maint & Operating - Op Exp - Sanitation Gen Refuse								
101081		Refuse Site Building General Maint	1,500		3,759.08		1,550		Reactive Maintenance	ES8
	101082	Refuse Site Build Planned Maint & Minor Works	2,900		2,166.84		2,000		- \$200 bi-annual pest inspection RFQ 13-03, \$150 annual RCD testing RFT 13/14, \$1,200 quarterly a/c maintenance RFT 13-16, \$450 quarterly a/c deep clean RFT 13-14,	PM2
101083		Refuse Site Build Operating Exp	300		964.60		1,000		Insurance \$1K	ES8
101084		Refuse Site Build Clean, Sec & Util Op Exp	31,800		27,623.88		32,500		Security patrols, general clean & quarterly deep clean & paper consumables \$28500 + Power \$4000	ES8
0101285		Minor Assets, Equipment and Consumables - Op Exps - Sanitation Gen Refuse	5,000		5,325.37		5,000		Change name to "Minor Assets, equipment and consumables". Text - For smalls tools & consumables i.e. fencing, hand tools etc.	ES8
0101295		Dep'cn Expense Infrastructure - Op Exps - Sanitation Gen Refuse	0		0.00					
0101297		Dep'n Expense - Land & Building - Op Exps - Sanitation Gen Refuse	0		0.00					
1026296		Fixed Asset Dep'n - Op Exp - Sanitation General Refuse	25,000		31,623.06		31,400		As per 'Dep'n Calc Sheet 2015/16'	BF
0101296		Loss on Sale of Assets - Sanitation Gen Refuse	34,216		5,341.55				No plant replacement 2015/16	BF
0101530		Admin Costs Alloc - Op Exps - Sanitation Gen Refuse	95,142		83,301.49		77,700		ABC Rate @ 2%	BF
0101800		Vehicle & Plant Exps - Op Exps - Sanitation Gen Refuse	24,900		29,416.34		29,000		Per Plant Cost Summary	ES8
0108020		Green Waste Site Exp - Op Exp - Sanitation General Refuse								
	108021	Green Waste Site Exp - Op Exp - Sanitation General Refuse	0		0.00					ES8
0101024		Less On Cost Allocated - Op Exp - Sanitation General Refuse	-353,185		-402,392.31		-395,149		Sanitation General overheads =261k+ \$134k	ES8
110262180		Kerbside Collection Disposal Costs - (Internal Shire Charge) - Op Exp - San Gen Refuse					889,280		NEW -Kerbside Collection Service Disposal Charges	ES8
		Operating Income								
0101410		Refuse & Recycling Chgs - Op Inc - Sanitation Gen Refuse		-2,646,500		-2,748,371.61		-3,109,000	14/15 Projections + growth (3%) + fees and charges increase (3%)	ES8
0101411		Refuse & Recycling Removal Chgs - Additional & C'van Pk Services - Op Inc - Sanitation Gen Refuse		-267,808		-265,587.98		-240,000	14/15 Projections + growth (3%) + fees and charges increase (3%)	ES8
0101413		Refuse & Recycling Chgs (GST Inclusive) - Op Inc - Sanitation Gen Refuse		0		-2,282.03		0		ES8

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0101414		Waste Management Levy - Op Inc - Sanitation Gen Ref		-589,600		-583,635.35		0	Levy removed - Capital Exp costs for rehabilitation will now be recovered in GL accounts 101410, 101411 & 101420.	ES8
0101420		Charges Refuse Site - Op Inc - Sanitation Gen Refuse		-2,690,000		-2,538,581.72		-2,890,000	14/15 Projections + growth + fees and charges increase	ES8
0101423		Sundry Income (Inc. GST) - Op Inc - Sanitation Gen Refuse		-25,000		-38,124.87		-26,500		ES8
0101424		EDL Lease - Op Inc - Sanitation Gen Refuse		-35,800		-35,809.64		-37,000	- CPI Increase 15/16	PM1
0101425		Interest - Refuse Site Reserve - Op Inc - Sanitation Gen Refuse		-151,686		-175,089.45		-90,900	Interest received est. 3% of 2014/15 budget closing balance	BA
0101450		Animal Disposal Charges - Op Inc - Sanitation Gen Refuse		-8,000		0.00				ES8
0101480		Refuse & Recycling Bin Sales - Op Inc - Sanitation Gen Refuse		-9,000		-1,534.00		-9,000	Nominal amount for fees charged to residents that damage their bin.	ES8
0101481		Sundry Income (No GST) - Op Inc Sanitation Gen Refuse		-10,481		-10,481.00				ES8
0101499		Profit On Sale Of Assets - Op Inc - Sanitation Gen Refuse		0		0.00			No plant replacement 2015/16	BF
11026360		Kerbside Collection Disposal Costs - Internal Shire charge						-889,280	NEW - Show value of kerbside collection disposal charges to landfill	ES8
		TOTAL OPERATING	3,574,392	-6,433,875	3,239,753.11	-6,399,497.65	4,190,854	-7,291,680		
		Capital Expenditure								
0101508		Vehicles & Mobile Plant New - Cap Exp- Sanit Gen Refuse	0		0.00					ES1
0101510		Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refuse	500,000		480,910.46				No plant replacement 2015/16	ES1
0101516		Building New Const - Cap Exp - Sanitation Gen Refuse	0		0.00					
0101517		Green Waste Site Development New Const - Cap Exp - Sanitation Gen Refuse	0		0.00					ES8
0101520		Tip New Other Infra Const (Has jobs)- Cap Exp - San Gen Refuse								
101520		Tip Improvements New Infra Cap Exp - Other	0		0.00		181,075		Project brief - Installation of a weighbridge at the existing waste management facility \$181K - 100% reserve	ES8
101526		Liquid Waste Infra - Cap Exp - Sanitation Gen Refuse	150,000		99,815.12		0		Project will be finished 2014/15	ES8
101528		Transfer Station - Cap Exp - Sanitation Gen Refuse	189,000		179,964.01		0		Project will be finished 2014/15	ES8
0101535	101536	Fixed Plant & Equip New Cap Exp - San Gen Refuse	0		3,900.00					ES8
0101545		Other Infra Upgrade Const - Cap Exp - Sanitation Gen Refuse								
101558		Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	1,112,000		482,132.00		1,133,561		As per project brief & LTFP	ES8
0101550		Other Infra Renewal Const - Cap Exp - Sanitation Gen Refuse								
101551		Other Infra Renewal Const - Cap Exp - San Gen Refuse	24,691		24,691.10					ES8
101552		Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse	332,000		289,594.70		160,272		As per project brief & LTFP	ES8

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0101515		Transfer to Refuse Reserve - Cap Exp - Sanitation Gen Refuse	741,286		758,724.80		90,900		Interest received est. 3% of 2014/15 budget closing balance	BA
0101515		Transfer to Refuse Reserve - Cap Exp - Sanitation Gen Refuse								BA
0101512		Transfer to Resource Recovery Park Reserve - Cap Exp - San Gen Refuse	2,118,348		2,340,298.62		3,010,639			BA
		Capital Income								
0101500		Proceeds From Sale of Assets - Cap Inc - Sanitation Gen Refuse		-100,000		-126,818.18		0	No plant replacement 2015/16	ES1
0101525		Transfer From Refuse Site Reserve - Sanitation Gen Refuse		-2,068,691		-1,346,232.82		-1,363,708	Buckley waste facility closure \$1.133M & Annual renewal waste and recycling \$160k; weighbridge at the existing waste management facility \$181K - 100% reserve (Less carry over grant income transfer station \$111k)	BA
0101642		Non-Operating Grant - Sanitation - General Refuse		-139,000		-27,800.00		-111,200	Carry over - Grant income for the transfer station will be received 2015/16 instead of 2014/15 \$111k (Adjustment to reserve required)	ES8
		TOTAL CAPITAL	5,167,325	-2,307,691	4,660,030.81	-1,500,851.00	4,576,447	-1,474,908		
		Sanitation - General Refuse Sub Total to Programme Summary	8,741,717	-8,741,566	7,899,783.92	-7,900,348.65	8,767,301	-8,766,588		
		Sanitation - Other 026								
		Operating Expenditure								
0102010		Rangers & Cleanup Crew Salaries Litter Control - Op Exp - Sanitation Other								
102010		Rangers - Litter Control Salaries	39,360		24,400.72		43,932		Per Salary Structure	HS1
102011		General Litter Control - CCC Maint	323,487		230,035.38		370,684		As per Engineering Schedule	ES3
102012		Rural Rubbish Bins Servicing - CCC Maint	128,667		114,631.81		80,006		As per Engineering Schedule	ES3
102013		Urban Rubbish Bins Servicing - CCC Maint	368,272		469,567.34		358,853		As per Engineering Schedule	ES3
1027206		Other Employment Costs - Sanitation Other	1,555		1,182.18		1,735		WC	ES3
0102060		Litter Control - Street bins & Casual Collectors - Op Exp - Sanitation Other								
102060		Orange Bag Litter Programme - CCC Maint	32,113		32,477.80		35,070		As per Engineering Schedule	ES3
102063		Sanitation General Refuse - Op Exp - San Other	18,000		13,288.00		18,000		This account should be under 'Sanitation General Refuse'. Text = "Recycling Skips for residents who do not receive the kerbside Recycling Collection"	ES8
0102070		Purchase of Bins- Op Exp - Sanitation Other	0		0.00					ES3
0102530		Admin Costs Alloc - Op Exp - Sanitation Other	99,899		87,466.59		81,585		ABC Rate @ 2.1%	BF
		Operating Income								
0102390		Litter Control Bin Hire Etc User Charges - Op Inc - Sanitation Other		-3,000		-1,339.08				ES3
0102400		Litter - fines & Penalties & Reimb (No GST)- Op Inc - Sanitation Other		-2,000		-200.00		-2,000	- Litter Infringements	HS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		TOTAL OPERATING	1,011,353	-5,000	973,049.82	-1,539.08	989,865	-2,000		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Sanitation - Other Sub Total to Programme Summary	1,011,353	-5,000	973,049.82	-1,539.08	989,865	-2,000		
		Sewerage 027								
		Operating Expenditure								
0103101		Sewerage Facility Maintenance Exps - Op Exp - Sewerage								
	103102	Town Beach Area Sewerage Facility Maintenance Exps - Op Exp - Sewerage	6,000		4,334.07		6,000		- Monthly pit inspection fee.	PM2
0103295		Fixed Asset Dep'n - Op Exp - Sewerage	10,200		10,224.97		10,200		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
0103480		Septic Tank Fees - Op Inc - Sewerage		-3,000		-8,178.00		-6,000	Nominal figure based on anticipated income	HS1
		TOTAL OPERATING	16,200	-3,000	14,559.04	-8,178.00	16,200	-6,000		
		Capital Expenditure								
0103950		Sewerage Facility Upgrade Construction - Cap Exp - Sewerage								
	103951	Town Beach Reserve Sewerage Upgrade Const - Cap Exp - Sewerage	0		0.00					PM1
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Sewerage Sub Total to Programme Summary	16,200	-3,000	14,559.04	-8,178.00	16,200	-6,000		
		Storm Water Drainage 028								
		Operating Expenditure								
0102202		Drainage Maint. - Outfalls - Op Exp - Urban Stormwater Drainage								
	102202	Drainage - Works Maint	142,022		128,814.17		127,362		As per Engineering Schedule	ES5

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0102209		Loan 181 Interest & Fees Millington Drainage -Op Exp -Urb S'water Drain	5,096		5,094.33		2,571		As per yearly repayments report 2015/16 - Interest payable \$2155 & loan fee \$416 based on Treasury Gfee Schedule	BA
0102210		Drainage Consultant/Strategy - op Exp - Urban Stormwater Drainage	0		0.00		150,000		Project Brief 2.3.2.4 - Stage 1 District Drainage Study for Broome - \$150k - \$100k muni & \$50k grants	
0102230		Future Drainage Projects Engineering Design Costs - Op Exp - Urb Drain								
	102232	Sanctuary Rd New Future Contributory Headworks Drainage Scheme - Op Exp - Urb Drain	0		0.00					ES1
0102295		Fixed Asset Dep'n - Op Exp - Urban Stormwater Drainage	149,800		148,272.04		148,300		As per 'Dep'n Calc Sheet 2015/16'	BF
0102730		Strategic & Gen Drainage (Not Project Related) Eng Staff Costs Alloc	10,000		63,525.00		60,000		Est. based on YTD allocation	EMG
		Operating Income								
0102983		Interest Rec Drainage Reserve -Op IncUrban S'water Drainage		-58,677		-65,247.51		-44,600	Interest received est. 3% of 2014/15 budget closing balance	BA
		TOTAL OPERATING	306,918	-58,677	345,705.54	-65,247.51	488,233	-44,600		
		Capital Expenditure								
0104204		Loan 181 Princ Repayment - Cap Exp - Urban Stormwater Drainage	42,566		42,565.54		45,294		As per yearly repayments report 2015/16 - Principal payable \$45K	BA
0104600		Drainage Upgrade Infra Const - Urban Stormwater Drainage								
	104662	Morgan Road. Replace & upgrade Existing Steel Crossover Culverts/Lower Water Main	37,000		15,870.00		19,500		Carry over from 2014/15 - Final project invoices	ES2
	104661	Anne St Drain Rehab Matsomoto Drainage Rehabilitation Project. Stage 3	20,000		19,363.75		0		Project complete 2014/15	ES2
	104691	Frederick Street New Trunk Drain Construction	800,000		0.00		800,000		(Carry over project 2014/15) Frederick Street New Trunk Drain Construction -\$800k - Restricted Cash Reserve	ES1
	104659	Anne St Drainage Rehab Upgrade & L/scaping Stg 2 (Matsumoto st) - Capex	0		0.00					ES5
	104697	Conti Foreshore Drainage Upgrade Infra Cap Exp	0		0.00		91,867		As per engineering schedule - Project Brief \$70k reserve \$ 30 Muni Account 104697	ES5
0104800		Drainage Renewal Infra Wks - Urban Stormwater Drainage								
	104896	Cable Beach Ampitheatre Drains Renewal -Cap Exp-Storm Water Drainage	72,500		62,464.14		20,000		Carry over - Ampitheatre Project Outlet Structure Renewal (Stage 1 & 2) Muni Funded	ES5
	104895	Frederick St Drainage Renewal Infra Wks - Capex	335,000		325,870.70		0		Project complete 2014/15	ES6
0104281		Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage	58,677		79,527.51		44,600		Interest received est. 3% of 2014/15 budget closing balance	BA
		Capital Income								
0104481		Transfer From Restricted Cash Reserve - Cap Inc - S'water Drain		-800,000		0.00		-800,000	Carryover job104691 Frederick st new trunk drain	BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc		-247,500		-171,827.89		-70,000	The transfer to reserve to be reviewed if required - Conti foreshore drainage upgrade \$70k reserve \$ 30 Muni Account 104697	BA
0104482		Headworks Contribution - Non Op Inc - Urban Stormwater Drainage		-10,000		-14,280.00				ES2
0104484		Gen Non Op Grants - Cap Inc - Urban Stormwater Drainage		-45,000		-45,000.00		-50,000	Project Brief 2.3.2.4 - Stage 1 District Drainage Study for Broome - \$150k - \$100k muni & \$50k grants - acc	ES1
TOTAL CAPITAL			1,365,743	-1,102,500	545,661.64	-231,107.89	1,021,261	-920,000		
Storm Water Drainage Sub Total to Programme Summary			1,672,661	-1,161,177	891,367.18	-296,355.40	1,509,495	-964,600		
Town Planning / Regional Development 030										
Operating Expenditure										
0106010		Salary - Op Exp - Planning	627,337		624,629.79		361,077		Per Salary Structure	PS1
0106011		Superannuation Employee Expense - Planning	80,132		82,539.16		45,448		Per Salary Structure	PS1
0106024		Other Employment Costs - Op Exp - Planning	31,773		29,343.24		26,963		WC \$13k, FBT \$11500k, Phone, Exec Travel, BRAC \$1200	PS1
0106026		Staff Housing/Utilities - Op Exp - Town Planning	68,928		71,435.56		0		Staff Housing. Staff Utilities	PS1
0106030		Consultants & Project Employees - Op Exp - Town Planning/Reg Dev								
	106055	Planning General Project Consult - Op Exp Town Planning/Reg Dev	15,000		4,299.76		5,000		Relief for staff leave	PS1
	106056	Project - Review Procedures - Op Exp Town Planning/Reg Dev	0		0.00					PS1
	106057	Project -Review Municipal List - Op Exp Town Planning/Reg Dev	0		0.00					PS1
0106039		Planning Appeals - Op Exp - Town Planning/ Regional Devel	15,000		10,502.50		10,000		Expreience has shown - should an application go to appeal the costs are over \$10,000 - lgis May be able to refund	PS1
0106040		Advertising - Op Exp - Town Planning/Regional Devel	5,000		5,231.09		5,000		Some applications and all scheme amendments require advertising - if not initiated by Council these costs can be recovered	PS1
0106279		Copying & Printing Expenses - Op Exp - Town Planning/Regional Devel	500		0.00		500		Printing costs associated with Planning brochures	PS1
0106280		Sundry Expenses - Op Exp - Town Planning/Regional Devel	1,000		324.90		500		Workshop supplies and catering	PS1
0106290		Reimbursement Expense Legal & Other - Town Planning	1,000		6,200.40		2,000		Reimb for withdrawn planning applications	PS1
0106291		Reimbursement Expenses Town Planning Amendments - Town Planning	0		0.00					PS1
0106299		Fixed Asset Dep'n - Op Exp - Town Planning/Regional Devel	100		80.17		100		As per 'Dep'n Calc Sheet 2015/16'	BF
0106530		Admin Cost Alloc - Town Planning & Reg Dev - Op Exp	199,797		174,933.12		163,170		ABC Rate @ 4.2%	BF
	1030298	IT/Records Costs Allocated -Town Planning & Reg Development	71,120		63,387.60		77,449		ABC Rate @ 4.9%	BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0106531		Engineering Office Staff Time - Op Exp - Town Planning & Reg Develop								
	106532	Development Control Related Activity by Eng Off Staff-Op Exp	40,000		104,610.00		80,000		Est. based on YTD actuals 2014/15	EMG
	106533	Local Develop Services Design - Op Exp Twm Plan & Reg Dev	0		0.00					
0106800		Vehicle & Plant Exps - Planning	8,200		7,773.02		7,800		Per Plant Cost Summary	PS1
		Operating Income								
0106410		Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel		-100,000		-128,592.64		-100,000	Applications are likely to remain at lower level than 2012 and 2013 . Majority of applications are for minor developments (and hence lower fees)	PS1
0106420		Rezoning Fees (Incl GST) - Op Inc - Town Planning/Regional Devel		-7,000		-2,272.73		-5,000	Expecting amendments to LPS 6 now that it is gazetted.	PS1
0106430		Subdivision/ Strata Title Fees - Op Inc - Town Planning/Regional Devel		-5,000		-4,866.00		-5,000	Fees for built strata.	PS1
0106480		Other Minor Charges No GST - Op Inc - Town Planning/Regional Devel		-500		-462.00		-500	Planning Advice requests	PS1
0106481		Other Minor Charges Includes GST - Op Inc - Town Planning/Regional Devel		-500		-157.27		-500	Planning Advice requests	PS1
		TOTAL OPERATING	1,164,887	-113,000	1,185,290.31	-136,350.64	785,007	-111,000		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Town Planning / Regional Development Sub Total to Programme Summary	1,164,887	-113,000	1,185,290.31	-136,350.64	785,007	-111,000		
		Development Services Support 101								
		Operating Expenditure								
0106100		Salary - Op Exp - Development Services	461,163		364,899.36		399,178		Per Salary Structure	DS1
0106107		Superannuation Employee Expense - Development Services	66,300		62,129.26		59,098		Per Salary Structure	DS1
0106101		Staff Housing/Utilities - Op Exp - Development Services	44,252		37,062.53		19,568		Staff Housing. Staff Utilities	DS1
0106102		Other Employment Costs - Development Services	22,895		14,886.28		18,540		WC \$16k , FBT \$0k, Phone, Exec Travel + BRAC \$2K	DS1
0106038		Legal Expenses - Development Services	50,000		56,534.42		50,000		Outsourcing legal advice pertaining to whole of Directorate	DS1
0106104		Vehicle & Plant Exps - Development Services	0		0.00					DS1
0106106		Consultants & Project Employees - Op Exp - Development Services								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	106109	Project - Cable Beach Precinct Strategy - Op Exp - Development Services	25,000		2,113.74		0		Contract cost and Completion of Cable Beach Development Strategy - Council Res April - Transferred carry over budget to salaries	DS1
	106111	Project - Townscape - Op Exp - Development Services	0		2,125.00				Delete Job	DS1
	106115	State Of Environment Report Consultant - Op Exp - Development Services	55,000		28,800.00		20,000		Carry over project 2014/15 - Project funded via t/fer from Res Cash Res 106986	PEO
	106116	Guidelines for Structure Plans Consultants - Op Exp - Development Services	0		0.00					DS1
	106123	Project - LPS & LPS6 - Op Exp - Development Services	25,000		12,336.39				Project Complete 14/15	DS1
	106124	Project - Land Supply Officer	0		0.00					PS1
	106126	Consultancy - Development Contributions Plan & Scheme Amendment	0		0.00		300,000		Developer Contribution Plan and Scheme Amendment including Traffic Studies and Quantity surveying. Offset by Income from DCP see below.	DS1
0106125		Sundry Expenses - Development Services	1,000		1,325.85		1,500		Sundry exp, workshops, presentation, plan requests \$1K + Telstra costs \$500	DS1
0106630		Admin Costs Alloc - Dev Serv	237,854		208,253.72		194,250		ABC Rate @ 5.0%	BF
1031298		IT/Records Costs Alloc - Development Services	42,091		37,515.12		45,837		ABC Rate @ 2.9%	BA
0106631		Engineering Office Staff Time - Op Exp Dev Serv Sup								
	106632	Subdivision Control by Eng Off Staff - Op Exp - Dev Serv Sup	55,000		94,270.00		80,000		Est. based on YTD actuals 2014/15	EMG
	106633	Subdivision Control / Design Activities Eng Office Staff - Op Exp - Dev Serv Supp	9,000		10,890.00		10,000		Est. based on YTD actuals 2014/15	EMG
		Operating Income								
0106151		Project Grant Income - Op Inc - Development Services		-20,000		0.00		-300,000	Landcorp funded developer cont.	PEO
0106390		Reimbursements Received - Development Services		0		0.00				
		TOTAL OPERATING	1,094,555	-20,000	933,141.67	0.00	1,197,971	-300,000		
		Capital Expenditure								
0106987		Transfer to Restricted Cash Reserve - Cap Exp - Development Se	0		0.00					BA
		Capital Income								
0106986		Transfer From Restricted Cash - Development Services		-124,176		-117,376.00		-20,000	State Of Environment Report Consultant - 106115	BA
		TOTAL CAPITAL	0	-124,176	0.00	-117,376.00	0	-20,000		
		Development Services Sub Total to Programme Summary	1,094,555	-144,176	933,141.67	-117,376.00	1,197,971	-320,000		
		Protection of Environment 105								
		Operating Expenditure								
0105547		Salaries - Op Exp - Protection of Environment	132,522		131,495.26		0		Per Salary Structure	DS1
0105550		Superannuation Employee Expense - Protection of Environment	11,284		8,171.08		0		Per Salary Structure	DS1
1032206		Other Employment Costs - Protection of Environment	4,735		3,917.91		0		WC	DS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0105548		Staff Housing/Utilities - Op Exp - Protection of Environment	14,908		17,845.18		0		Staff Housing	DS1
0105054		Coastal Management Maint & Operating - Op Exp - Protection of Environment								
	105054	Coastal Management Protect Environment- P&G Maint	8,517		723.73		8,630		As per Engineering Schedule	PK1
	105055	Coastal Management Operational - Op Exp -Prot of Environment	151,000		0.00		150,000		As per Resolution 6.4.2 at SMC 12May15 - Increase budget by \$150K (\$100K additional grant Lotterywest plus \$50K from Trust T2849 Landcorp Town Planning Bond) for works on stairways and platforms at Minyirr Park. Income in acct 105400	ES1
0105057		Coastal Park Mgemt Plan-Op Exp (KLC Minyirr Pk) - Prot of Envirn	10,000		2,580.92		10,000		Legal and Planning Consultant Fees	ES1
0105295		Motor Vehicle & Plant Running Costs - Op Exp - Minyirr Park	0		145.53					ES1
0105297		Fixed Asset Dep'n - Op Exp - Protection of Environment	9,900		9,522.05		9,500		As per 'Dep'n Calc Sheet 2015/16'	BF
0105299		Dep'cn Exp - Plant - Op Exp - Protection of Environment	0		0.00		0			
0105530		Admin Costs Alloc - Op Exp - Protection of Environment	28,542		24,990.45		23,310		ABC Rate @ .6%	BF
0105537		Environmental Services Operations - Op Exp - Prot of Env	6,000		4,140.00		6,000		Planet footprint \$6k annual subscription fee.	DS1
0105546		Consultants - Environmental - Op Exp - Prot of Envirn								
	105551	Project - Policy Pest Envirn Degradation - Op Exp - Prot of Envirn	0		0.00					DS1
	105552	Project - C/Over Envirn Strategy - Op Exp - Prot of Envirn	10,000		10,701.36		0		Project Complete 14/15. Remove Job	DS1
	105553	Project - Envirn Policies - Op Exp - Prot of Envirn	11,000		7,560.00		0		Project Complete 14/15. Remove Job	DS1
	105554	Project - Water Quality Testing - Op Exp - Prot of Envirn	0		0.00					DS1
	105555	Project - Coastal Vulnerability Study - Op Exp - Prot of Envirn	85,000		81,420.29		500,000		CVS2 grant funded from NPF - CBP 2.3.2.3	PEO
105565		Water Quality Monitoring Expenses - Op Exp (Inc in 105545) - Prot of Env	0		0.00		85,000		Project Brief - Fit for Purpose Water Supply Evaluation of options - Fresh water -	DS1
0113300		Gantheaume Point Reserve - Op Exp - Protection of Environment								
	113300	Gantheaume Point - P&G Maint	23,286		8,752.66		22,077		As per Engineering Schedule	PK1
		Operating Income								
0105400		Development Grants Rec'd - Op Inc - Protection of Environment		-220,000		-90,000.00		-650,000	Northern Planning Fund CVS 2 \$500k (As per Resolution 6.4.2 at SMC 12May15 - Increase budget by \$150K (\$100K additional grant Lotterywest plus \$50K from Trust T2849 Landcorp Town Planning Bond) for works on stairways and platforms at Minyirr Park. Exp Account 105055.	PEO
0105545		Environmental Prot Op Grants Rec'd - Op Inc - Protection of Environment		0		0.00				
		TOTAL OPERATING	506,694	-220,000	311,966.42	-90,000.00	814,517	-650,000		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Protection of Environment Sub Total to Programme Summary	506,694	-220,000	311,966.42	-90,000.00	814,517	-650,000		
		Other Community Amenities 109								
		Operating Expenditure								
0107010		Public Toilets - Building Maintenance Exps								
	107011	Male Oval/Chinatown Toilet Build General Maint	6,000		2,493.38		4,000		- Reactive maintenance including vandalism	PM2
	107012	Town Beach Toilet Build General Maint Exp	6,000		3,223.00		4,000		- Reactive maintenance including vandalism	PM2
	107013	Cable Beach Toilet Build General Maint Exp	6,000		4,407.00		6,000		- Reactive maintenance including vandalism	PM2
	107017	Gantheaume Point Toilet Build General Maint Exp	2,500		463.64		1,500		- Reactive maintenance including vandalism	PM2
	107018	Male Oval/Chinatown Toilet Planned Build Maint	400		1,748.00		400		- Minimum compliance service level - \$200 bi-annual pest inspection RFQ 13-03, \$200 bi-annual RCD & light testing RFT 13-14	PM2
	107019	Town Beach Toilet Planned Build Maint	3,510		3,300.35		3,610		- Minimum service level - \$200 bi-annual pest inspection RFQ 13-03 \$ \$400 bi-annual RCD & light testing, \$450 roof jetwash RFT 13-14, painting RFT 12-10	PM2
	107020	Cable Beach Toilet Planned Build Maint	1,500		7,431.96		3,000		- Minimum service level - \$200 bi-annual pest inspection RFQ 13-03, \$400 bi-annual RCD & light testing \$900 roof & walls jetwash RFT 13-14 No paint. Annual sand inceptor trap pump out.	PM2
	107021	Gantheaume Point Toilet Planned Build Maint	2,000		2,057.14		2,100		-Minimum service level - \$200 bi-annual pest inspection RFQ 13-03, \$250 walls & structure jetwash RFT 13-14, Painting RFT 12-10	PM2
0107028		Cemetery Operating Expenses - Other Comm Amen								
	107033	Security Expenses All Cemeteries - Op Exp - Other Comm Ament	17,200		16,302.09		17,000		- \$17,112 security contract RFT 13-01	PM2
	107038	Cemetery Eng Office Staff Costs - Op Exp - Other Comm Ament	23,000		28,930.00		30,000		Est. based on YTD actuals 2014/15	EMG
	107039	Cemetery Operating & Admin - Op Exp - Other Comm Amen	150		181.82		850		Gazettal of adopted Cemetery Fees & Charges, minor misc and advertising Master Plan \$750 + Cemeteries and Crematorium Association Membership \$100	CS4
	107041	Cemetery Utilities, Insur & Oth - Op Exp - Other Comm Amen	27,400		23,454.24		25,200		- Power \$1200 + \$8k Utilities + Insurance \$16k	PM1
0107029		Japanese Cemetery Maint Exp - Other Community Amenities								
	107029	Japanese Cemetery- P&G Maint	57,920		46,553.31		56,341		As per Engineering Schedule	PK1
0107030		Cemeteries - Maintenance- Op Exp - Other Community Amenities								
	107030	Broome Cemetery - P&G Maint	66,922		40,095.18		69,257		As per Engineering Schedule	PK1
	107035	Chinese Cemetery - P&G Maint	15,347		14,039.78		15,829		As per Engineering Schedule	PK1
	107036	Muslim Cemetery - P&G Maint	1,952		2,034.94		2,066		As per Engineering Schedule	PK1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0107034		Broome Cemetery Survey & Other - Op Exp - Other Comm Amen	10,000		1,756.00		5,000		This will be for survey setout of grave plots only. All other engineering costs associated with updates to Master Plan, design attending meetings will be booked to 107038, not sure who the RO is	ES2
0107035		Cemeteries CCTV & Wireless Network Maint - Op Exp - Other Comm Amen	5,000		0.00		2,000		\$2K maintenance and monitoring of equipment	CS6
0107045		Public Toilet Amenity Cleaning - Op Exp - Oth Comm Amen								
	107051	Male Oval/Chinatown Toilet Cleani Exps	41,700		33,566.76		42,000		- \$40,390 cleaning contract RFT 13-05 plus consumables	PM2
	107052	Town Beach Toilet Cleaning Exps	33,000		31,768.25		35,000		- \$28,058 cleaning contract RFT 13-05, \$2,007 sanitary waste removal plus consumables	PM2
	107053	Cable Beach Toilet Cleaning Exps	33,000		32,100.43		35,000		- \$28,058 cleaning contract RFT 13-05, \$2,007 sanitary waste removal plus consumables	PM2
	107056	Civic Centre Toilet Cleaning Exps	0		0.00		14,000		- \$12,255 cleaning contract RFT 13-05 plus consumables	PM1
	107057	Gantheaume Point Toilet Cleaning Exps	13,800		12,851.75		15,000		- \$15k Security contract RFT 13-01	PM2
0107071		Public Toilets Security Utilities Insurance & Other Op Exps								
	107071	Oval/Chinatown Toilet Sec, Util, Ins & Other Op Exps	17,250		18,559.30		17,316		water \$2000 & - \$15k Security contract RFT 13-01 + insurance \$316	PM2
	107072	Town Beach Toilet Sec, Util, Ins & Other Op Exps	20,800		20,827.66		19,900		- \$15k Security contract RFT 13-01 + water \$3000 +insurance \$1900	PM2
	107073	Cable Beach Toilet Sec, Util, Ins & Other Op Exps	22,100		20,545.85		21,900		- \$15k Security contract RFT 13-01 + water \$5k + insurance \$1900	PM2
	107077	Gantheaume Point Toilet Sec, Util, Ins & Other Op Exps	200		303.16		310		Insurance actuals plus 3%	PM2
0107100		Cleaning Materials Util & Sundries - Op Exp - Other Community Amenities	0		291.90					ES3
0107297		Dep'n - Land & Building- Op Exp - Other Community Amenities	0		0.00					
0107298		Dep'n - Plant & Equip - Op Exp - Other Community Amenities	0		0.00					
0107299		Depn Exp Other Infrastructure - Cemeteries - Other Com Amenities	0		0.00					
1033296		Fixed Asset Dep,n - Op Exp - Other Community Amenities	39,500		23,012.48		23,400		As per 'Dep'n Calc Sheet 2015/16'	BF
0107530		Admin Costs Alloc - Op Exp - Other Community Amenities	28,542		24,990.45		23,310		ABC Rate @ 0.6%	BF
		Operating Income								
0107370		Cemetery Fees Inc GST - Op Inc - Other Community Amenities		-15,000		-18,836.32		-15,000	Dependent on number of funerals	CS4
0107375		Cemetery related Licenses - GST Free - Op Inc - Other Community Amenities		-400		-270.00		-420	Based on proposed 2015/16 fee of 2 x \$210 per funeral Director licence. Potential for additional income for Monumental Mason licence and single permits.	CS4
0107390		Operating Grants & Contrib'ns Rec'd - Op Inc - Other Comm Amenities		0		0.00				ES2
		TOTAL OPERATING	502,693	-15,400	417,289.82	-19,106.32	495,290	-15,420		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Capital Expenditure										
0107550		Cemeteries Other Infrastructure New - - Cap Exp - Other Community Amenities	0		0.00					
	107556	Broome Cemetery New Infrastructure Cap Exp	0		0.00		100,000		Project brief submitted for upgrade - public toilets 100% Reserve funded	
0107580		Cemeteries Fixed Plant & Equip (CCTV) New-Cap Exp-Other Comm Amenities	0		0.00		29,333		Project brief submitted for renewal - CCTV cemetry 100% Muni	CS6
0107668		Cable Beach Toilets Renewal (Inc Furn & Serv's) Cap Exp - OthComAm	0		0.00					PM1
0107670		Public Shade New Building Const - Cap Exp - Other Community Amenities								PM1
	107671	Public Shade Chinatown - New Building Const - Cap Exp - Other Com Amen	83,160		84,936.96					ES7
Capital Income										
0107570		Transfer From Restricted Cash Reserve - Oth Comm Amen		-83,160		-83,157.47				BA
0107567		Transfer From Building Reserve - Other Comm Amenities		0		0.00		-100,000	Project brief cemetery public toilets 100% Reserve funded account #107556	BA
TOTAL CAPITAL			83,160	-83,160	84,936.96	-83,157.47	129,333	-100,000		
Other Community Amenities Sub Total to Programme Summary			585,853	-98,560	502,226.78	-102,263.79	624,623	-115,420		
TOTAL COMMUNITY AMENITIES			15,064,359	-10,756,918	12,786,738.99	-8,727,765.41	15,423,478	-11,654,108		
TOTAL TOTAL OPERATING			8,377,692	-6,939,391	7,598,050.94	-6,795,273.05	9,577,937	-8,539,200		
TOTAL CAPITAL			6,686,667	-3,817,527	5,188,688.05	-1,932,492.36	5,845,541	-3,114,908		
			15,064,359	-10,756,918	12,786,738.99	-8,727,765.41	15,423,478	-11,654,108		

SHIRE OF BROOME
Schedule 11
Recreation & Culture
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	30/06/2015					
	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Public Halls & Civic Centres 032	133,213	-6,900	121,895.38	-2,090.25	138,120	-7,100
Libraries 035	1,434,025	-36,695	1,248,491.10	-39,693.66	1,273,434	-38,400
Arts Centre 070	1,181,321	-207,000	1,167,418.80	-190,365.01	1,311,201	-239,500
Other Culture 072	952,077	-412,734	441,397.31	-35,830.86	990,695	-475,500
Recreation Services 075	310,147	-149,640	246,242.61	-158,889.02	271,893	-117,700
Swimming Area & Beaches 078	752,682	-510,590	639,505.18	-173,090.00	196,303	0
Other Recreation & Sport 081	689,802	-137,900	598,858.20	-145,751.37	663,836	-136,827
Parks & Ovals 114	3,986,430	-630,743	3,512,645.97	-707,495.17	3,459,361	-49,950
BRAC - General 160	1,906,631	-159,517	1,744,524.51	-137,596.88	1,855,880	-153,100
BRAC - Aquatic 163	472,364	-368,000	443,881.67	-324,325.76	3,857,154	-3,660,000
BRAC - Dry 263	819,400	-339,000	755,396.38	-231,406.81	822,488	-240,626
BRAC - Ovals 363	884,349	-107,814	786,403.53	-47,622.28	798,210	-59,000
TOTAL RECREATION & CULTURE	13,522,441	-3,066,533	11,706,660.64	-2,194,157.07	15,638,576	-5,177,703

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Public Halls & Civic Centres 032										
Operating Expenditure										
0111021		Lotteries House Maint & Operating Exp - Public Halls								
	111021	Lotteries House Sec, Utility & Insurance Op Exps	14,700		17,943.81		19,600		- Water recoupable Lotteries 111411 (93.56%) and BEC 147472 (6.44%)+insurance actuals 3% = \$15600	PM2
	111026	Lotteries House- P&G Maint	36,099		23,244.39		36,350		As per Engineering Schedule	PK1
	111028	Lotteries House General Building Maint Exp	1,500		235.91		1,500		- Reactive maintenance only as a result of planned maintenance - recoupable	PM2
	111031	Lotteries House Planned Mtce & Minor Wks - Op Exp	1,600		1,027.00		1,600		- Minimum compliance service level, bi-annual fire appliance certification, RCD, emergency & exit light testing & bi-annual pest inspection - recoupable	PM2
0111297		Dep'n - Land & Buildings - Op Exp - Public Halls Civic Centres	0		0.00					
0111298		Dep'n -Plant & Equip - Op Exp - Public Halls Civic Centres	0		0.00					
0111299		Dep'n - Furn & Fittings - Op Exp - Public Halls Civic Centres	0		0.00					
0111300		Dep'n - P&G Infrastructure - Op Exp - Public Halls Civic Centres	0		0.00					
	1135296	Fixed Asset Dep'n - Op Exp - Public Halls	69,800		71,114.12		71,300		As per 'Dep'n Calc Sheet 2015/16'	BF
	0111530	Admin Costs Alloc - Op Exp - Public Halls Civic Centres	9,514		8,330.15		7,770		ABC Rate @ 0.2%	BF

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Operating Income										
0111411		Reimbursement Lotteries House - Op Inc - Public Halls Civic Centres (No GST)		-6,900		-2,090.25		-7,100	- Water (\$4,000) 93.56% - 110121.52 Planned Maintenance (\$1,600) Reactive Maintenance (\$1,500)	PM1
TOTAL OPERATING			133,213	-6,900	121,895.38	-2,090.25	138,120	-7,100		
Capital Expenditure										
Capital Income										
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Public Halls & Civic Centre Sub Total to Programme Summary			133,213	-6,900	121,895.38	-2,090.25	138,120	-7,100		
Libraries 035										
Operating Expenditure										
0115010		Salary - Op Exp - Libraries	578,606		540,132.16		541,399		Per Salary Structure	LS1
0115011		Superannuation Employee Expense - Libraries	75,482		68,695.55		64,321		Per Salary Structure	LS1
1136206		Other Employment Costs - Op Exp - Libraries	42,661		26,249.13		34,385		WC \$21k , FBT \$11k, Phone, Exec Travel + BRAC \$2k	LS1
0115023		Staff Housing/Utilities - Op Exp - Libraries	55,918		45,928.58		0		Staff Housing. Staff Utilities	LS1
0115024		FBT & staff utilities expense - Library	0		13.91					LS1
0115530		Admin Costs Alloc - Op Exp - Libraries	176,012		154,107.76		143,745		ABC Rate @ 3.7%	BF
0115070		IT Costs Alloc Lib - Op Exp - Libraries	255,451		227,677.95		278,184		ABC Rate @ 17.6%	BF
0115270		Local History Resources - Op Exp - Library	4,000		3,107.82		1,600		1.2.2, 2.4.1 - Rare materials and preservation copies of new and back list resources within scope of Broome History Collection. \$1200 - Rebinding of current editions. \$400	LS1
0115279		Minor Assets Expensed - Op Exp Library	1,500		1,356.98		0			LS1
0115280		Grant Program Expenses - Op Exp - Library (Income in 115480)	6,000		6,061.82		0		Grant funding cut, program discontinued	LS1
0115281		Library Building - Op Exp - Libraries								
115281		Library Building Cleaning Exps	40,000		38,376.56		46,000		- \$34,036 cleaning contract RFT 12-09, \$3,270 quarterly window cleaning RFT 12-09, \$435 sanitary waste removal plus consumables \$800 annual tile & vinyl scrub 13-14, \$5,200 carpet & patron chairs steam clean 13-14.	PM2
115291		Library Building General Maint Exps	5,000		7,740.46		5,000		- Reactive maintenance	PM2
115296		Library Building Planned Mtce & Minor Works - Op Exp	29,700		26,860.87		24,500		- \$400 pest inspection 13-03, \$150 RCD 13-14, \$5,200 air con 13-16, \$5,500 air con deep clean 13-14 \$1,680 bi-annual roof & gutter clean 13-14, painting 12-10 \$705 bi-annual auto door,	PM2
115320		Library Security, Utility & Insurance Expenses	29,800		24,570.47		30,000		- \$6,100 security RFT 13-01, \$6,500 rubbish & recycling, remainder power & water.+Insurance actuals plus 3% \$14400	PM2
0115282		Library Office - Op Exp - Libraries	4,200		2,768.75		5,400		1.2.2 - Materials for lending stock processing \$1600 -Library section stationery and office supplies \$1000 -Upgrade to Library cards - includes design cost \$2800 Transfer from laminated paper to plastic cards	LS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0115284		Subscriptions - Op Exp - Libraries	9,000		11,949.13		11,800		1.2.2, 1.4, 1.6.1 -Library Wifi contract \$3500 -Public Libraries Western Australia Membership \$300 -Print magazines and newspapers \$4000 -OneClick Digital subscription \$4000	LS1
0115285		Freight - Op Exp - Libraries	4,200		2,571.92		4,100		Library Board of WA Regs 1985 -State Library incoming used stock \$1600 - State Library Interlibrary loans \$1600 - State Library Return used stocks \$500 - Materials and equipment \$400	LS1
0115286		SLWA Travel & Accommodation Op Exp - Library	24,000		17,970.87		26,900		1.2.2 Based on Regional Activity Plan 15/16 offset by Inc Op 115380. Includes: - Administration \$950 - Support and Training \$500 - Regional Meeting and Site Visits \$3400 - Perth Visits for Exchange, Meetings, and Regional Representation \$19,000 - Value Added (TBC June 2015) \$3000	LS1
0115287		Loan Reservation Service - Op Exp - Libraries	2,000		1,722.79		1,800		1.2.2, 1.2.3 -Direct Comms Annual SMS fee \$600 -SMS monthly charges estimate (x12) \$1200 Service directly reduces additional stationery and postage costs.	LS1
0115289		Programmes & Materials - Op Exp - Libraries	5,000		4,939.94		5,000		1.2.2, 1.6.2 - Better Beginnings \$1600 - Corrugated Lines Festival support \$1000 - School Holiday programs \$800 - Hooked on Books \$500 - Author Events and Adult Programs \$1200	LS1
0115290		Lost/Damaged Items Exp - Library	3,000		2,982.06		3,000		Library Board of WA Regs 1985 - Estimated standard cost of materials \$1800. - Stocktake (second year) \$1200.	LS1
0115292		Books & Binding - Op Exp	3,000		2,610.03		4,600		1.2.2, 1.4, 1.6.1 Reflective of local demand for physical stock to be provided in reactive manner due to unforeseen trends and high-demand titles.	LS1
0115293		Office Equipment - Op Exp - Libraries	2,000		858.23		3,500		1.2.2 - Replacement PA System for Shire Events and Library Programs \$2000 - Office technology equipment repair and replacement \$1500 Wands, labellers, laminators	LS1
0115294		Advertising & Promotions Exp - Op Exp - Libraries	2,500		2,700.00		3,200		1.2.2 - In-house produced promotional materials \$200 - Airport Advertising Campaign contracted through June 2016. \$3000	LS1
0115295		Sundry Exp - Op Exp - Libraries	500		508.76		300		1.2.2 To cover miscellaneous office expenses claimed via petty cash.	LS1
0115297		Dep'n - Land & Building - Op Exp - Libraries	0		0.00					
0115298		Dep'n Exp Plant & Equip - Libraries	0		0.00					
0115299		Dep'n - Furniture & Fittings - Op Exp - Libraries	0		0.00					
1136296		Fixed Asset Dep'n - Op Exp - Libraries	72,600		24,133.15		25,700		As per 'Dep'n Calc Sheet 2015/16'	BF

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Operating Income										
0115380		Grant Op - State SLWA Library Grant		-24,000		-21,543.57		-26,900	- Estimated based on Regional Activity Plan for 14/15. Includes travel cost increases. Associated with Exp Act 115286.	LS1
0115410		Lost/Damaged Items - Op Inc - Libraries		-1,200		-2,023.93		-1,500	- Increase based on overall usage increase	LS1
0115420		Sundry Income & Special Op Grants - Op Inc - Libraries		-800		-5,441.92		-1,700	Increased due to local discard program begun in 14/15 and proposed new charge for earphones 15/16 Increased activity in 14/15 as a result of stockpile and old deposits. Same level of income cannot be achieved in 15/16 due to lack of stock available for discard.	LS1
0115431		Sundry Income - Op Inc (photocopier, mobile and fax services) - Libraries		-4,800		-8,789.24	0	-8,300	- Increase due to fees and charges increase of copier/printer fees commencing July; photocopier \$6.5k, mobile devices \$1.2k, fax \$600.	LS1
0115480		Grant Program Income - Op Inc - Library (Expense in 115280)		-4,000		0.00	0		No funding - Childrens book week.	LS1
0116380		Reimbursements Rec'd - Op Inc - Library		0		0.00				LS1
TOTAL OPERATING			1,432,130	-34,800	1,246,595.65	-37,798.66	1,264,434	-38,400		
Capital Expenditure										
0115450		Furn & Equip upgrade > \$5000 New Copier Etc - Cap Exp - Libraries	0		0.00		9,000		PROJECT BRIEF. Self-Issue terminal replacement \$9,000	LS1
0115461		Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries	1,895		1,895.45					PM1
Capital Income										
0115325		Transfer from Building Reserve - Cap Inc - Libraries		-1,895		-1,895.00				BA
TOTAL CAPITAL			1,895	-1,895	1,895.45	-1,895.00	9,000	0		
Libraries Sub Total to Programme Summary			1,434,025	-36,695	1,248,491.10	-39,693.66	1,273,434	-38,400		
Broome Civic Centre 070										
Operating Expenditure										
0116486		Salary - Op Exp - Broome Civic Centre - Op Exp	24,482		21,594.23		38,579		Per Salary Structure	CMS2
0116497		Superannuation Employee Expense - Broome Civic Centre	2,325		2,466.58		4,035		Per Salary Structure	CMS2
1137206		Other Employment Costs - Op Exp - Broome Civic Centre	967		926.95		1,524		WC	CMS2
0116106		Interest Expense Broome Civic Centre Loan 193 - Op Exp - Bme Civic	138,871		138,849.92		141,926		As per yearly repayments report 2015/16 - Interest payable \$121,108 & loan fee \$20,818 based on Treasury Gfee Schedule	BA
0116107		Fixed Asset Dep'n - Op Exp - Bme Civic Centre	277,200		313,417.39		312,400		As per 'Dep'n Calc Sheet 2015/16'	BF
0116470		Broome Civic Centre Build Maint & Services Op Exp - Bme Civic Centre								
116471		Broome Civic Centre Building General Maint Exps - Op Exp Bme Civic	10,000		22,236.38		20,000		- Increased reactive maintenance as building ages.	PM2

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	116472	Broome Civic Centre Planned Build Maint - Op Exp - Bme Civic Centre	25,600		26,131.10		24,300		\$700 bi-annual pest inspection 13-03, \$750 annual RCD & light testing 13-14, \$7,000 fire panel/pump/sprinkler, \$9,200 air con maintenance 13-16, \$2,700 a/c deep clean 13-14, \$4,000 paint	PM2
0116489		Operational Expenses - Broome Civic Centre - Production/Events	31,096		18,438.31		36,500		Cleaning (% recoupable) \$15K, Security (% recoupable) \$10K, Hires \$5K (% recoupable), Insurance \$2.3K, Cleaning Products \$0.2K, AV consumables \$2.3 - Action 1.3.1.3 + Professional M'ships \$1.7K - Action 1.3.1.3	CMS2
0116491		Minor Assets - Op Exp - Bme Civic Centre	15,350		8,885.50		8,300		Cash register (as per Reg 17 Audit) 0.7K, Laptop for AV conf facilities \$1.2K, AV Trolley & Storage \$1.7K, Stairs \$4.7K - Action 1.3.1.3	CMS2
0116493		Advertising Promotion & Printing Expenses - Broome Civic Centre - C	20,450		13,572.32		23,100		Adv (Shows) \$11.3K, Promo (Hires) \$4.8K, Website \$3.5K, Long Paddock \$3.5K - Action 1.3.1.3	CMS2
0116494		Operational / Utilities Expenses - Broome Civic Centre - Op Exp	153,600		129,514.46		163,250		- \$8,310 security RFT 13-03, \$22,960 cleaning RFT 12-09, \$1,400 quarterly glass cleaning RFT 12-09, \$2k DFES Connect \$1,960 sanitary waste removal, \$1,500 annual tile deep clean RFT 13-14, \$3k jetwash hard surfaces 13/14 + power \$10000 + water \$20k+ \$57K insurance actuals plus 3%	PM2
0116495		Performance Production Expenses - Broome Civic - Op Exp	46,800		44,225.66		50,050		1 x Comedy Festival \$14K, 4 x shows @\$7K, Stock \$5K - Action 1.3.1.3 + SABO, SecurePay, Liquor & APRA licences \$3K - Action 1.3.1.3 Project Brief - (Da Vinci Machines Exhibition \$165k - (grant income \$20k, ticket sales \$84k) - removed	CMS2
0116496		Refunds Donations & Sundry Exps - Broome Civic Centre - Op Exp	1,500		0.00					CMS2
0116730		Admin Costs Alloc - Op Exp - Bme Civic Centre	47,571		41,650.73		38,850		ABC Rate @ 1.0%	BF
		Operating Income								
0116483		Broome Civic Centre Operational Grants & Contributions - Op Inc - B		-25,000		-25,103.56		-40,000	\$5K Lotterywest Furniture, \$35K Lotterywest Audience Development - Action 1.3.1.3 Project Brief	CMS2
0116540		Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic		-30,000		-38,971.48		-44,000	Recoup of staff, cleaning and security charged to hirers - Action 1.3.1.3	CMS2
0116541		Broome Civic Centre Venue Income - Op Income - Bme Civic Centre		-152,000		-126,289.97		-155,500	Rental Hire \$100K, Tix Sales \$45.5K, F&B \$10K - Action 1.3.1.3 Project Brief - Da Vinci Machines Exhibition \$165k - (grant income \$20k, ticket sales \$84k - removed)	CMS2
		TOTAL OPERATING	795,812	-207,000	781,909.53	-190,365.01	862,814	-239,500		
		Capital Expenditure								
0116115		Bme Civic Centre Building Design & Const Upgrade - Cap Exp - Bme Civic Centre								
	116140	Bme Civic Centre Building Design & Const Upgrade - Cap Exp - Bme	0		0.00					ADMIN3
0116116		Princ Repay Broome Civic Centre Loan 193 - Cap Exp - Bme Civic Cen	385,509		385,509.27		400,887		As per yearly repayments report 2015/16 - Principal payable \$400k	BA
0116130		Mobile Plant & Equip New - Cap Exp - Bme Civic Centre					47,500		Project Brief - Display panels Shinju exhibition \$40k + floor cleaner \$7.5K	CMS2
		Capital Income								
0116474		Transfer From Building Reserve - Broome Civic Centre - Cap Inc - Bm		0		0.00				BA
0116484		Broome Civic Centre Construction Grant - Cap Inc - Bme Civic Centre		0		0.00				ADMIN3

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
TOTAL CAPITAL			385,509	0	385,509.27	0.00	448,387	0		
Civic Centre Sub Total to Programme Summary			1,181,321	-207,000	1,167,418.80	-190,365.01	1,311,201	-239,500		
Other Culture 072										
Operating Expenditure										
0116085		Project - Heritage Style Guide - Op Exp - Other Culture	89,020		29,515.71		30,000		As per Council Res Apr (pending) carryover \$30K	LS1
0116090		Historical Society (Museum) Building Maint & Op Exp - Other Culture								
	116089	Historical Museum- P&G Maint	9,025		7,623.35		9,265		As per Engineering Schedule	PK1
	116090	Historical Society (Museum) Building Op Exp	16,000		14,470.77		14,500		- \$1,500 water (recoup 116098)+insurance plus 3% \$13000	PM2
	116092	Historical Society (Museum) Building General Maint Exp	8,000		1,284.43		2,000		- Reactive maintenance as a result of planned.	PM2
	116093	Historical Society (Museum) Planned Mtce & Minor Wks - Op Exp - C	13,650		12,873.87		18,000		- \$600 bi-annual pest inspection RFQ 13-03, \$400 RCD & light testing RFT 13-14, \$3,700 quarterly air con maintenance, RFT 13-16 \$5,000 annual air con deep clean RFT 13-14, painting RFT 12-10. Council Resolution.	PM2
0116120		Public Art Masterplan- Op Exp - Other Culture	2,500		2,500.00		11,850		PROJECT BRIEF - Implement the Public Art Master Plan - community capacity building workshops - Action 1.2.1.5	CMS2
0116150		Streeters Jetty Op & Maint - Op Exp - Other Culture								
	116150	Streeters Jetty - Works Maint	1,000		0.00					PM1
0116175		Community Storage Shed Expenditure	45,700		40,419.10		36,300		- Storage Pembroke St \$3,300 Community storage Archer St \$27k	PM1
0116180		Event Sponsorship - Op Exps - Other Culture								
	116179	North West Expo Contribution - Op Exp - Other Culture	33,090		16,534.74		33,450		MOU (REE11) BRAC venue – \$22,500 Joseph Nipper Roe Oval \$1,852, Glenn & Pat Medlend Pavilion \$1,200, community storage facility - annual \$7,040 Carpet tiles \$500 Action 1.2.2.1 - MOVE TO ED1 As per council resolution of support for this year	CMS2
	116181	Shinju Matsuri Contribution - Op Exp - Other Culture	60,000		60,000.00		60,000		MOU 2014-17 (ORL33) - Action 1.2.2.1	CMS2
	116182	Shinju Matsuri Acquisitive Art Prize -Op Exp - Other Culture	8,000		8,000.00		8,000		MOU 2014-17 (ORL33) - Action 1.2.2.1	CMS2
0116184		Festivals & Events Contributions/Support Op Exp - Other Culture								
	116185	Fest & Event Shinju P & G Exp	12,703		10,693.32		22,646		As per Engineering Schedule	PK1
	116186	Fest & Event Shinju Works Exp	7,869		4,505.50		8,152		As per Engineering Schedule	ES5
	116187	Fest & Event Other P & G Exp	10,949		3,742.22		9,288		As per Engineering Schedule	PK1
	116188	Fest & Event Other Works Exp	4,820		10,333.74		6,319		As per Engineering Schedule	ES5
	116193	Fest & Events NW Expo - P&G Exp	15,617		18,334.54		7,992		As per Engineering Schedule	PK1
	116194	Fest & Events NW Expo - Works Exp	0		280.81		0		As per Engineering Schedule	CMS2
	116195	Festivals & Events NW Expo - Clean Up Exp	0		95.90					CMS2
	116196	Staircase to the Moon Event Management Op Exp - Other Cult	25,000		16,735.04		34,100		Total of 22 markets as applicant seeking Thursday nights (12 additional) Engineering estimates by breakdown include bins \$8,200, Traffic Mgt \$23,800 and Lights \$2,000) AVE \$1700 per event	CMS2
	116197	Australia Day Concert & Fireworks Events Op Exp - Other Cult	55,000		54,992.65		60,000		Engineering services \$15,312 (staff, bins, TM, Waste) balance is event production costs same as last year with \$5000 contingency	ED1
	116198	Sundry Community Events	0		798.84		7,000		Event Attraction 2015/16 - 100% Muni	ED1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	116199	Christmas Deco and Street Party - Op Exp	35,000		39,434.77		35,000		Renew decorations as required. Install & De-install. Traffic management, logistic for street party.	CMS2
0116201		Museum Building Renewal- Cap Exp - Other Cult	13,000		13,390.00				- No planned work	PM1
0116282		Triple J Maintenance & Operating Exp - Other Culture	2,000		2,390.00		2,300		Equipment replacement and ongoing maintenance \$2k, Apparatus Licence Renewal Fees \$300	CS6
0116283		Public Statue & Artwork Maintenance & Operating Exp - Other Culture								
	116284	Women of Pearling Statue Maint - Op Exp - Other Culture	0		83.50					PK1
	PPART	Public Art Monument & Plaque Maintenance - Op Exp - Parks	40,000		34,213.13		17,634		As per Engineering Schedule \$12k & OMC 16 April 2015 \$5K install concrete pad at Cable beach	PK1
0116295		Fixed Asset Depreciation - Other Culture	0		0.00					
0116297		Fixed Asset Depreciation - Other Culture	0		0.00					
	1138296	Fixed Asset Depreciation - Other Culture	72,200		15,172.67		16,900		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
0116070		Community Storage Facility Inc - Op Inc - Other Culture		-5,800	-3,000.00		-3,000		- Sub Leases (1 lease at \$2k and 1 lease at \$1k)	PM1
0116098		Reimb & Other Income - Op Inc - Other Culture		-5,000	-1,514.23		-1,500		- Water only, historical society	PM1
1138332		Grant Income - Op Inc- Other Culture		-30,000	-9,383.45		-10,000		Estimated Lotterywest application as per April 2015 for Op Exp 116085	
	116071	Festival & Events Sundry Inc - Op Inc - Other Culture		0	0.00		-20,000		Australia Day Celebrations for fireworks - Action 1.2.2.1 - MOVE TO ED1 + Christmas decorations. - Action 1.2.2.3, 1.2.4.1	ED1
		TOTAL OPERATING	580,143	-40,800	418,418.60	-13,897.68	450,695	-34,500		
		Capital Expenditure								
0116111		Community Storage Shed New Const - Cap Ex)	350,000				350,000		- Construct >300 M2 Building. Funded from Building Reserve - \$350k - \$250k grant \$100k transfer reserve - CMS2 Move RO	ES7
0116125		Other Infrastructure New Const - Cap Exp - Other Cult								
	116126	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	0		0.00		90,000		Project Brief - Entry statement to Broome - 70% Muni -Revise brief to match scope for tourist info and dump point and tourism WA grant funding 30%. Budget revised from \$120k to \$90k	ES1
	116128	Lord McAlpine Bust New Construction	0		0.00					CMS2
	116129	Jetty to Jetty Project Design & Const Other Infra New Const - 'Revetment Town Beach' - Cap Exp Other Cult	21,934		22,978.71		100,000		Design on Jetty to Jetty Fishing Platforms (CBP 1.4.2) - \$100k - \$50k Grant funding --Studies into environment, heritage and other approvals required.	ES7
		Capital Income								
0116151		Non Operating Grants Other Culture - Non Op Inc		-250,000	0.00		-336,000		Lotterywest Grant - Construct >300 M2 Building. Funded from Building Reserve \$100k and grant \$250k (\$350k) Exp Acc # 116111- This is carry over. Jetty to Jetty \$50k (Exp acc # 116129 - Entry statement to Broome \$36k Job # 116126	ES7
0116970		Transfer From Restricted Cash Reserve Cap Inc - Other Cult		-21,934	-21,933.18					BA
0116520		Transfer From Building Reserve - Cap Inc - Other Culture		-100,000	0.00		-100,000		Construct >300 M2 Building. Funded from Building Reserve \$100k + Grant \$250k (\$350k) Exp Account 116111 - This is carry over. Revenue currently sitting within CMS 2	BA
0116959		Transfer From Road Reserve Cap Inc - Other Cult		0	0.00					BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
1138501		Transfer From Public Art Reserve - Cap Inc - Other Culture						-5,000	OMC 16 April 2015 \$5K install concrete pad at Cable beach	
		TOTAL CAPITAL	371,934	-371,934	22,978.71	-21,933.18	540,000	-441,000		
		Other Culture Sub Total to Programme Summary	952,077	-412,734	441,397.31	-35,830.86	990,695	-475,500		
		Recreation Services 075								
		Operating Expenditure								
0113699		Salary - Op Exp - Rec Services	85,798		85,848.93		97,498		Per Salary Structure	CMS2
0113697		Superannuation Employee Expense - Recreation Services	9,204		9,069.65		9,178		Per Salary Structure	CMS2
1139206		Other Employment Costs - Recreation Services	3,871		2,942.92		3,851		WC \$3,851	CMS2
0113700		Staff Housing/Utilities - Op Exp - Rec Services	12,197		10,365.00		0		Staff Housing	CMS2
1139297		Admin Costs Allocated - Op Exp - Recreation Services	76,113		66,641.20		62,160		ABC Rate @ 1.6%	BF
1139298		IT/Records Costs Allocated -Recreation Services	14,514		12,936.24		15,806		ABC Rate @ 1.0%	CMS2
0113702		Club Development Officer Programs Exp - Rec Services	11,950		6,844.49		10,700		Broome Sports Awards \$1K, Club Workshops \$4.45K, Presidents Breakfast \$2K, Club Resources \$3K - Action 1.5.1.2	CMS2
0113703		Sundry Expenses - Rec Serv - Op Exp	0		0.00					CMS2
0113704		Consultants - Op Exp - Rec Services	40,000		0.00		40,000		Carry over 2014/15 - Trails Master Plan Grant \$25k DSR	CMS2
0113708		Grant Funded Operational Expense - Rec Serv	56,500		51,594.18		32,700		Kidsport \$25k (Grant funding carry over from 2013/14 \$7700)	CMS2
		Operating Income								
0113750		Reimb & Sundry Income Rec'd - Recreation Services		0		0.00				CMS2
0113751		Operating Grants & Contributions Rec'd - Recreation Services - Op In		-114,000		-123,250.00		-110,000	(Carry over 2014/15 - Trails Master Plan Grant \$25k DSR Account #113704) \$60K DSR - Club Devel Officer Program. \$25K DSR Kidsport	CMS2
		TOTAL OPERATING	310,147	-114,000	246,242.61	-123,250.00	271,893	-110,000		
		Capital Expenditure								
		Capital Income								
0113752		Transfer From Restricted Cash Reserve - Recreation Service - Cap Inc		-35,640		-35,639.02		-7,700	(Grant funding carry over from 2013/14 \$7700) - Kids Sport Exp Account 113708	BA
		TOTAL CAPITAL	0	-35,640	0.00	-35,639.02	0	-7,700		
		Recreation Services Sub Total to Programme Summary	310,147	-149,640	246,242.61	-158,889.02	271,893	-117,700		
		Swimming Area & Beaches 078								
		Operating Expenditure								
1140201		Salary - Op Exp - Swim Areas & Beach Life Guard	151,736		159,888.03		146,629		Per Salary Structure	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
1140202		Superannuation Employee Exp - Op Exp - Swim Areas & Beach Life Guard	21,840		18,981.85		15,705		Per Salary Structure	BRAC1
1140203		Other Employee Exp - Op Exp - Swim Areas & Beach Life Guard	6,339		4,819.20		5,792		WC	BRAC1
1140204		Staff Housing/Utilities - Op Exp - Swim Areas & Beach Life Guard	8,757		3,302.26		0		Staff Utilities	BRAC1
1140211		General Operating Exp - Swim Areas & Beach Life Guard	7,300		7,192.19		7,900		Set up for season: First aid replenishment Oxy cylinder services Signage purchases Uniforms Sunscreen and supplies Update of equipment Miscellaneous for equipment repairs throughout the season Action 1.5.5 Insurance actuals plus 3% (\$600)	BRAC1
1140212		Cable Beach Life Guard Office Operating Exps - Beach Ops							Delete Account - Consolidate with account 1140211	
0		Cable Beach Life Guard Office Operating Exps - R & B Ops	0		575.24				Delete Account - Consolidate with account 1140211	BRAC1
1140213		Cable Beach Life Guard Office Maint - Op Exp - Swim Areas & Beach Life Guard								
	CBMAINT	Cable Beach Life Guard Office Maint - Op Exp - Swim Areas & Beach Life Guard	500		145.00		500		- Reactive Maintenance	PM2
	CBPMAIN	Cable Beach Lifeguard Office Planned Maint Exps - R & B Ops	1,000		586.35		1,000		- \$365 security RFT 13-01, \$340 quarterly air con maintenance RFT 13-16, \$150 air con deep clean RFT 13-14, \$50 annual RCD testing RFT 13-14	PM2
1140291		Vehicle and Plant Exp - Op Exp - Swim Areas & Beach Life Guard	20,820		9,102.31		7,500		Per Plant Cost Summary	BRAC1
0112053		Rotunda Ganth Pt Maint & Ins - Op Exp - Swimming Areas & Beaches								
	112053	Rotunda Ganth Pt. Ins & Other Operating Exps - Swim Areas	300		463.18		477		Insurance actuals plus 3% \$477	PM1
	112054	Rotunda Ganth Pt. Building Maint Exps - Op Exp - Swim Areas	0		113.64					PM2
0112495		Fixed Asset Dep'n - Op Exp - Swimming Areas & Beaches	0		0.00					
	1140296	Fixed Asset Dep'n - Op Exp - Swimming Areas & Beaches	8,500		2,357.37		2,300		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
		TOTAL OPERATING	227,092	0	207,526.62	0.00	187,803	0		
		Capital Expenditure								
0112560		Boating Facilities Prog Upgrade Infra - Cap Exp - Swim Areas & Bchs								
	112561	Town Beach Boat Ramp Upgrade Infra Cap Exp	0		0.00					ES1
0113567		Boating Facilities Prog New Infra - Cap Exp - Swim Areas & Bchs								
	113567	Town Beach Launching Ramp New Infra by Wks - Capex	525,590		431,978.56		8,500		Carry over - Town Beach boat ramp -	ES2
	113571	Entrance Pt Boating Facilities New Infra by Wks - Cap Exp	0		0.00					ES2
		Capital Income								
0112485		Grant Non Op - State Swim Areas & Beaches		-337,500		0.00				ES2
0113993		Transfer From POS Reserve - Swimming Area & Beaches		-173,090		-173,090.00				BA
		TOTAL CAPITAL	525,590	-510,590	431,978.56	-173,090.00	8,500	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Swimming Areas & Beaches Sub Total to Programme Summary			752,682	-510,590	639,505.18	-173,090.00	196,303	0		
Other Recreation & Sport 081										
Operating Expenditure										
0113001		Haynes Oval Pavilion Maint & Operating Exp - Other Rec & Sport								
	113002	Haynes Oval Pavilion General Maint - Op Exp	7,000		2,414.72		4,000		- Reactive maintenance	PM2
	113003	Haynes Oval Pavilion Planned Building Maint Exp	9,500		9,660.82		9,500		- Minimum compliance service level - \$200 bi-annual pest inspection RFQ 13-03, \$200 RCD & light testing RFT 13-14, painting RFT 12-10.	PM2
	113004	Haynes Oval Pavilion - Sec, Util, Ins & Other Op ExpsOperating Exp	16,500		15,205.06		15,300		- Security RFT 13-01 + Insurance actuals plus 3% \$7300	PM2
	113015	Haynes Oval Pavilion - Cleaning Expenses	16,000		8,785.85		16,000		- Cleaning contract RFT 12-09, sanitary waste removal	PM2
0113005		Weed Control - Op Exp - Other Rec & Sport								
	113009	Weed Control - General Open Space (for 13/14 replc by 113010)	0		0.00					PK1
	113010	Weed Control- P&G Maint	183,912		134,909.35		187,913		As per Engineering Schedule	PK1
0113026		Skatepark Maint & Operational Exp - Op Exp - Other Recreation & Sport								
	113024	Skate Park Security - Op Exp	11,000		8,973.62		5,000		Security contract \$5k	ES3
	113026	Skate Park- P&G Maint	15,279		9,679.15		15,798		As per Engineering Schedule+insurance actuals plus 3% \$225	PK1
0113060		Boat Ramps Op & Maint Exp - Op Exp - Other Recreation & Sport								
	113060	Boat Ramps - P&G Maint	8,411		6,703.68		6,685		As per Engineering Schedule	ES5
0113295		Fixed Asset Depreciation - Other Recreation & Sport	0		0.00					
0113297		Fixed Asset Depreciation - Other Recreation & Sport	0		0.00					
0113298		Fixed Asset Depreciation - Other Recreation & Sport	0		0.00					
	1141296	Fixed Asset Depreciation - Other Recreation & Sport	420,000		400,743.65		401,200		As per 'Dep'n Calc Sheet 2015/16'	BF
0113394		Other Recreation Projects & Events - Op Exp - Other Rec	0		0.00					CMS2
0113466		Minor Assets Expensed - Op Exp - Other Rec & Sport	500		0.00		500		- Minor assets as required	ES1
0116100		Library Gazebo (Old Wackett Roof) Expenses - Op Exp								
	116102	Library Gazebo (Old Wackett Roof) Maintenance - Op Exp	1,500		1,546.50		1,700		- \$1,700 painting RFT 12-10	PM2
	116103	Library Gazebo (Old Wackett Roof) Sec, Ins & Other Oper Exp	200		235.80		240		Insurance actuals plus 3%	PM1
Operating Income										
0113390		State CSRFF Other Rec & Sport Non Op Grant - Op Inc - Other Rec &		0		0.00				
0113391		Haynes Oval & Pavilion- Op Inc - Other Rec & Sport		-89,500		-85,291.31		-97,000	- Based on 50% of Acc# 113033 as at 8 Jan 2015	PM1
0113392		Haynes Oval Sporting Precinct - Netball & Basketball Courts- Op Inc		-3,300		0.00		0	Matsumoto courts require maintenance and are not being hired.	CMS2
0113411		Venue Hire Inc - Amphitheatre & Oth Rec Areas (not Ovals) - Op Inc		-25,000		-21,088.00		-20,000	Based on 13/14 performance - MOVE TO ED1	ED1
0113412		Reserve Lease to Cable Beach Club - Op Inc - Other Rec & Sport		-20,100		-39,372.06		-19,827	- CPI Increase	PM1
TOTAL OPERATING			689,802	-137,900	598,858.20	-145,751.37	663,836	-136,827		
Capital Expenditure										
Capital Income										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Other Recreation & Sport Sub Total to Programme Summary			689,802	-137,900	598,858.20	-145,751.37	663,836	-136,827		
Parks & Ovals 114										
Operating Expenditure										
0113000		Parks & Reserves Maint - Op Exp - Parks & Ovals								
113028		Cygnets Park- P&G Maint	167,547		135,998.93		164,467		As per Engineering Schedule	PK1
113031		Palm Leaf Beetle- P&G Maint	11,492		17,942.58		11,449		As per Engineering Schedule	PK1
113032		Male Oval - P&G Maint	129,113		113,796.99		135,435		As per Engineering Schedule	PK1
113033		Haynes Oval - P&G Maint	178,972		163,694.30		192,272		As per Engineering Schedule	PK1
113034		Miller Park - P&G Maint	40,714		39,730.27		42,561		As per Engineering Schedule	PK1
113035		Lawrence Park- P&G Maint	25,318		21,377.42		26,552		As per Engineering Schedule	PK1
113036		Kerr Park - P&G Maint	0		133.96					PK1
113037		Bedford Park - P&G Maint	94,570		89,179.01		95,679		As per Engineering Schedule	PK1
113038		Tolentino Park - P&G Maint	47,760		30,282.60		48,772		As per Engineering Schedule	PK1
113039		Streeters Jetty Park - P&G Maint	7,351		1,078.26		7,152		As per Engineering Schedule	PK1
113040		Cable Beach - P&G Maint	236,268		239,513.59		235,060		As per Engineering Schedule	PK1
113041		Cable Beach Road - P&G Maint	20,100		13,179.46		13,685		As per Engineering Schedule	PK1
113042		Conti Foreshore - P&G Maint	40,726		24,921.80		41,431		As per Engineering Schedule	PK1
113043		Town Beach - P&G Maint	201,366		160,579.64		190,053		As per Engineering Schedule	PK1
113044		Civic Centre - P&G Maint	71,230		68,495.10		89,653		As per Engineering Schedule	PK1
113045		Gibson Park - P&G Maint	51,144		44,701.17		62,711		As per Engineering Schedule	PK1
113046		Nursery - Operating Exp	176,101		168,827.10		177,023		As per Engineering Schedule	PK3
113047		China Town - P&G Maint	157,077		150,241.62		155,844		As per Engineering Schedule	PK1
113051		Weed Eradication Program - P&G Maint	16,863		5,356.89		15,697		As per Engineering Schedule	PK1
113054		Guy Street/Port Drive Verges Maint Exp	0		0.00					PK1
113058		Streescapes Programme - P&G Maint	24,981		33,478.02		25,377		As per Engineering Schedule	PK1
113067		Woods Reserve - P&G Maint	17,580		6,127.86		18,724		As per Engineering Schedule	PK1
113068		Chippindale Park - P&G Maint	32,542		19,162.06		33,804		As per Engineering Schedule	PK1
113069		Demco Park - P&G Maint	38,196		30,933.76		39,513		As per Engineering Schedule+\$130 insurance actuals plus 3%	PK1
113070		Sunset Park - P&G Maint	125,541		94,313.04		114,950		As per Engineering Schedule	PK1
113071		Brolga Park - P&G Maint	31,687		27,914.39		35,026		As per Engineering Schedule	PK1
113072		Demco Foreshore Park - P&G Maint	22,236		13,053.96		21,473		As per Engineering Schedule	PK1
113073		Maritana Park - P&G Maint	69,029		66,717.26		70,966		As per Engineering Schedule	PK1
113074		Reconciliation Park - P&G Maint	57,916		55,029.19		44,156		As per Engineering Schedule	PK1
113075		Sugar Glider Park - P&G Maint	111,387		91,528.90		95,834		As per Engineering Schedule	PK1
113076		Koel Park - P&G Maint	48,824		38,163.61		49,807		As per Engineering Schedule	PK1
113077		Januburu Park - P&G Maint	81,587		54,666.70		83,876		As per Engineering Schedule	PK1
113078		Howe Dve Drain - P&G Maint	20,004		9,941.67		19,217		As per Engineering Schedule	PK1
113079		Gubinge Road Drain - P&G Maint	21,851		20,265.11		21,236		As per Engineering Schedule	PK1
113080		Six Season Park - P&G Maint	84,078		49,882.55		88,177		As per Engineering Schedule	PK1
113542		Pioneer Cemetery - P&G Maint	4,568		1,273.49		5,354		As per Engineering Schedule	PK1
113543		Town Beach Water Park - P&G Maint	172,126		158,939.62		169,643		As per Engineering Schedule + \$2500 Insurance actuals plus 3%	PK1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	113575	Dakas Reserve - P&G Maint	26,003		15,491.65		27,793		As per Engineering Schedule	PK1
	113576	Sibosado Park - P&G Maint	30,399		21,628.78		30,928		As per Engineering Schedule	PK1
	113579	Frangipani Park - P&G Maint	32,678		27,240.55		45,534		As per Engineering Schedule	PK1
	113581	Matsumoto Courts - P&G Maint	30,372		20,433.18		24,119		As per Engineering Schedule + \$2300 Insurance actuals plus 3%	PK1
	113582	Solway Park - P&G Maint	59,350		37,434.63		62,480		As per Engineering Schedule	PK1
	113583	Herbert St Park - P&G Maint	84,621		69,372.74		87,878		As per Engineering Schedule	PK1
	113588	Sunset Rise Park - P&G Maint	81,488		39,169.73		81,995		As per Engineering Schedule	PK1
	113591	Mackie Park - P&G Maint	22,540		14,041.93		21,836		As per Engineering Schedule	PK1
	113592	Demco Foreshore Drainage Reserve - P&G Maint	17,758		11,704.10		17,158		As per Engineering Schedule	PK1
	113602	Nakamura Park - P&G Maint	43,246		39,201.73		34,387		As per Engineering Schedule	PK1
	113621	Oku Park - P&G Maint	42,785		34,985.05		34,887		As per Engineering Schedule	PK1
	PR16Y	Youth Park Bme North Maintenance - Op Exp - Parks	19,695		2,467.00		36,967		As per Engineering Schedule	PK1
	PR36B	Botanical Park Bme North Maintenance - Op Exp - Parks	19,017		3,969.96		19,053		As per Engineering Schedule	PK1
	PR26N	Nishji Park Maintenance - Op Exp - Parks	22,907		2,698.39		20,774		As per Engineering Schedule	PK1
	PR26I	Ishi Park Maintenance - Op Exp - Parks	25,860		4,114.79		28,575		As per Engineering Schedule	PK1
	PD16GR	GRRRA Maintenance - Op Exp - Parks	15,382		2,480.65		11,773		As per Engineering Schedule	PK1
	PR16IB	Ibasco Park Maintenance - Op Exp - Parks	0		0.00		27,105		As per Engineering Schedule	PK1
	PR16TOM	Tomarito Park Maintenance - Op Exp - Parks	0		0.00		27,105		As per Engineering Schedule	PK1
0113283		Effluent Treatment Works - Op Exp - Parks & Ovals								
	113283	Effluent Supply Line - P&G Maint	0		0.00					PK1
	113284	Effluent Pump Station - P&G Maint	11,392		3,649.71		13,900		As per Engineering Schedule	PK1
0113380		Consultants & Concept Plan Exps - Op Exp - Parks & Ovals	2,500		0.00		2,500		- \$.5k Publication Materials. \$2k External Consultant or Eng Office Staff Time.	ES1
0113396		Reticulation Control System Maint Op Exp - Parks & Ovals								
	113397	Reticulation Control System - P&G Maint	8,381		2,123.50		10,929		As per Engineering Schedule+\$550 insurance actuals plus 3%	PK1
0115222		Haynes Oval Utility Exp - OP Exp - Parks & Ovals								
	115223	Haynes Oval Lights Utility Exp - Op Exp	11,240		7,704.30		10,500		As per Engineering Schedule	PM1
		Operating Income								
0112989		Interest Rec-REC-POS Reserve - Op Inc - Parks & Ovals		-27,088		-44,961.13		-22,200	Interest received est. 3% of 2014/15 budget closing balance	BA
0113410		Male Oval & Concourse - Op Inc - Other Rec & Sport		-17,000		-6,660.90		-12,000	Based on 13/14 & 14/15 performance - MOVE TO ED1	ED1
0113413		Town Beach Hire - Op Inc - Other Rec & Sport		-7,500		-5,718.14		-5,000	Based on 13/14 and 14/15 performance - MOVE TO ED1	ED1
		TOTAL OPERATING	3,245,459	-51,588	2,620,334.25	-57,340.17	3,320,803	-39,200		
		Capital Expenditure								
0113550		Parks - Infrastructure - New Construction - Cap Exp - Parks & Ovals								
	113553	RENEWAL CABLE BEACH RESERVE - Install New Drinking fountains x	15,065		7,871.83		0		No budget 2015/16	PK3
	113554	HERBERT PARK - Install Drinking Fountain / Shower	7,533		10,926.73		0		No budget 2015/16	PK3
	113577	CABLE BEACH RESERVE - Fencing and Lawn Reduction around tanks and pump station	8,783		17,771.83		0		No budget 2015/16	PK3
	113578	CABLE BEACH RESERVE - Lawn Area Reticulation - New reticulation in front of Cable Beach Club (Dead Area)	12,139		4,946.94		0		No budget 2015/16	PK3

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		CABLE BEACH RESERVE - Create access crossover to Amphitheatre for functions - Camel Track behind kerb and coconut trees behind camel track and new crossover for functions	22,963		30,567.81		0		No budget 2015/16	PK3
	113622	SUGAR GLIDER PARK - Reduce Lawn Area and create garden beds - To reduce excessive water bill and mowing (too much lawn)	17,545		19,883.55		0		No budget 2015/16	PK3
	113569	Solway Park New Infra Const - Cap Exp	0		0.00					PK1
	113574	Cable Beach Reserve P & G New Infra - Cap Exp	10,000		11,678.24		0		RENEWAL CABLE BEACH RESERVE - Renew Tank lid and Liner. - Project Brief not presented \$0 budget	PK1
	113672	Town Bch Water Park Contract Wks-New Infra Cap Pks&Ova					24,800		As per ordinary meeting 2 June 2016 - Agenda item 9.2.4 Option 3 - \$24,800 muni \$14,150 Grant \$10,750 Acct 113316	
	113678	Town Beach Playground Softfall Works New - Cap Exp - P&O	0		0.00		91,558		As per engineering schedule - Project brief - \$91K 100% Muni	PK1
	113681	Town Beach to Catalinas New Infra Const - Cap Exp - P & O	0		0.00					ES1
	113689	Town Beach to Catalinas 250m New Rec Area Infra Const Cap Exp	0		12,864.00					ES5
0113551		Parks - Infrastructure - Renewal - Cap Exp - Parks & Ovals								
	113623	CABLE BEACH RESERVE - Showers	10,179		11,600.00					PK3
	113624	CABLE BEACH RESERVE -Retaining beds	7,521		14,608.82					PK3
	113625	CABLE BEACH RESERVE - Replace existing hand rail	18,000		953.18					PK3
	113626	CABLE BEACH RESERVE - Replace existing paved footpath	5,000		5,002.27					PK3
	113677	Town Beach Renewal Works - Infra Cap Exp	0		0.00					PK3
0113552		Parks Infrastructure - Upgrade - Cap Exp - Parks & Ovals								
	113615	Gibson Park Upgrade Infra - Cap Exp - Pks & Ovals	0		0.00					PK3
	113620	Haynes Oval Floodlighting Upgrade Infra - Capex	550,000		544,520.39		0		No funds required 15/16	BRAC1
	113774	Cable Beach Reserve Upgrade Infra by P & G- Cap Exp - Pks & Ovals	0		0.00		0		Project removed As per engineering schedule - Project Brief - Cable beach stairs \$0	PK3
0111989		Transfer to POS Reserve - Cap Exp - Parks & Ovals	27,088		44,961.13		22,200		Interest received est. 3% of 2014/15 budget closing balance	BA
1142499		Transfer to Public Art Reserve - Cap Exp - Parks & Ovals	29,155		154,155.00					
113306		Capital Income POS Developer Contributions Rec'd Op Inc - Parks & Ovals		-29,155		-154,155.00				
0113316		Grants - non Operating Income for Parks & Oval Const - Cap Inc - Parks & Ovals					-10,750		Town Beach Water Park Fence - As per ordinary meeting 2 June 2016 - Agenda item 9.2.4 Option 3 - \$24,800 muni \$14,150 Grant \$10,750 Acct 113672	ES1
0113317		CSRFF & RDAF Grants & Non Operating Other Income for Parks & Ovals		-275,000		-221,000.00				BRAC1
0113989		Transfer From POS Reserve - Parks & Ovals		-275,000		-275,000.00				BA
		TOTAL CAPITAL	740,971	-579,155	892,311.72	-650,155.00	138,558	-10,750		
		Parks & Ovals Sub Total to Programme Summary	3,986,430	-630,743	3,512,645.97	-707,495.17	3,459,361	-49,950		
		BRAC - General 160								
		Operating Expenditure								
0117004		Salary - Op Exp - Admin Staff - BRAC General								
	117054	Salaries & Related BRAC Admin & Management Staff Exps	258,568		263,767.45		294,300		Per Salary Structure	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	117055	Salary & Related Duty Manager Expense - BRAC	181,690		171,267.24		193,232		Per Salary Structure	BRAC1
	117056	Salary & Related Program Development Officer Expense	79,334		78,528.42		84,587		Per Salary Structure	BRAC1
	117057	Salary & Related Customer Service Officer Expense	118,570		116,718.52		142,702		Per Salary Structure	BRAC1
0117005		Superannuation Employee Expense - BRAC General Admin	84,084		75,844.11		83,174		Per Salary Structure	BRAC1
	1143206	Other Employment Costs - BRAC General	30,099		24,361.66		32,314		WC \$31K + FBT \$1.5K	BRAC1
0117023		Staff Housing/Utilities - Op Exp - BRAC General	60,830		54,069.77		0		Staff Housing. Staff Utilities	BRAC1
0117006		Salaries - Cleaning & Maint - BRAC General								
	117066	Salary & Related Cleaner Expense - Brac								
	117067	Salary & Related Maintenance & Gardener Expense	62,973		65,102.95		65,272		Per Salary Structure	BRAC1
0117025		FBT Utilities & Other Staff Expense - OP Exp - BRAC Gen	0		-1,272.80					BRAC1
0117000		BRAC General Building Maint & Op Exp - BRAC Gen								
	117030	BRAC Insurance	75,000		59,736.10		61,500		Insurance actuals plus 3% \$61500	PM1
	117040	Office Expenses	3,000		1,945.24		3,000		Based on \$250 per month, same as last year	BRAC1
	117046	Phone Exps - BRAC	6,000		5,434.02		6,000		Based on \$500 per month, same as last year	BRAC1
	117048	BRAC Cleaning Materials & Contractor expenses	111,800		100,456.21		126,500		- \$104,378 cleaning RFT 12-09, plus consumables, \$1,700 sanitary waste removal. Bi-annual tile scrub \$4,500, Greasy waste removal \$10k	PM2
	117050	Office Equip Maint	1,000		0.00		1,000		Replacement of aging office seats and equipment	BRAC1
	117052	BRAC Security	15,200		15,418.55		15,200		- Security RFT 13-01	PM2
	117060	IT Costs Alloc - BRAC General	100,149		89,260.12		109,061		ABC Rate @ 6.9%	BF
	117070	Grounds Maint Exp by P & G - BRAC	88,114		68,767.42		87,207		As per Engineering Schedule	PK1
	117072	Building Maintenance by Works - BRAC	1,294		0.00		1,120		As per Engineering Schedule	ES5
	117076	General Utilities-Elect,Gas,Water & Sew Exp	90,000		92,395.01		90,000		Based on 14/15 performance \$16k material/ contracting \$ 74k gas / power	BRAC1
0117013		First Aid - Op Exp - BRAC - General	2,300		2,268.06		2,000		Replenishment of first aid kit throughout the year. Programmed replacement of components for spinal kit, oxy socks. Annual service of oxy sock as legislatively required. Action 1.4.3	BRAC1
0117017		Consultants - Op Exp - BRAC - General	5,000		0.00		15,000		PROJECT BRIEF - Investigate opportunities for income generation at BRAC - Action 1.3.1.1	CMS2
0117022		Uniforms BRAC	3,000		2,548.45		2,500		BRAC Uniforms	BRAC1
0117044		Licence Exps - BRAC	6,000		5,655.32		6,000		LIWA, RLSSA, APRA, Food, Liquor, Child care, waste. All legislative requirements. Changes to signage as required. Action 1.4.3	BRAC1
0117049		Rubbish & Recycling - Op Exp - BRAC - Genera	18,000		5,130.00		8,000		Skip bin annual charge - \$5000 Shire of Broome rates - \$0 (non-rateable) Extra skip bin empties for events and clean up of grounds pre cyclone - \$3000	BRAC1
0117058		Sundry Equipment - Op Exp - BRAC - Genera	3,000		3,220.93		4,000		Material/items for minor operational repairs. Small items for kiosk. Renewal of fryer - \$900. Action 1.4.1 Action 1.4.3	BRAC1
0117080		Marketing - BRAC	5,000		992.66		5,000		Increased marketing required to attract increased pool entries. Targeted marketing campaign for group fitness expansion. Community engagement - Communication around the closure of facility. Action 1.4.3	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0117231		Cost of Goods Bar - Op Exp - BRAC - General	0		0.00					BRAC1
0117235		Cost of Goods Sold Goods Kiosk - Op Exp - BRAC - General MUN	57,000		48,285.02		54,000		Purchasing packaged goods for sale at kiosk. Includes drinks, ice creams, crisps confectionary (corresponds with 117234)	BRAC1
0117268		Cost of Goods Equip - Op Exp - BRAC - Genera	8,000		6,453.55		6,000		Purchasing equipment for sale at kiosk. Includes goggles and ancillary swimming equipment. (corresponds with 117269)	BRAC1
0117296		Loss on Asset Disposal - BRAC General	0		0.00				No asset replacement 2015/16	BF
0117336		Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General	20,000		27,352.73		22,000		Purchase of consumable goods sold at kiosk. Includes coffee, chips, red frogs, fryer oil etc. (corresponds with 117236) Action 1.4.3	BRAC1
0117530		Admin Costs Alloc - Op Exp - BRAC - General	409,109		358,196.40		334,111		ABC Rate @ 8.6%	BF
0117555		Plant and Equipment Maintenance - Op Exp - BRAC General								
	117556	Plant and Equipment Maintenance - Op Exp - BRAC General	500		409.48		1,000		Maintenance and fuel based costs for BBQ mower and other garden equipment Replacement lawn mower - \$500 Action 1.4.3	BRAC1
		Operating Income								
0117200		Hire of BRAC Staff Inc Recd - Op Inc - BRAC General		-2,500		-1,233.64		-2,000	User bookings requiring additional BRAC staff, ie out of hours events and changes to opening hours.	BRAC1
0117233		Kiosk Sales - No GST		-14,000		-14,092.70		-14,000	Historical expectation of kiosk sales	BRAC1
0117234		Kiosk Sales - Op Inc - BRAC - General		-80,000		-57,801.36		-81,000	Sales trend from 14/15 (corresponds with 117235)	BRAC1
0117236		Consumables Sales		-45,000		-50,665.89		-44,000	Sales trend from 14/15 (corresponds with 117336)	BRAC1
0117269		Sales Income Equipment - Op Inc - BRAC General		-16,000		-11,591.37		-12,000	Sales trend from 14/15 (corresponds with 117268)	BRAC1
0117982		Interest Rec'd; All BRAC Reserves - BRAC General		-2,017		-2,211.92		-100	Interest received est. 3% of 2014/15 budget closing balance	BA
		TOTAL OPERATING	1,904,614	-159,517	1,742,312.59	-137,596.88	1,855,780	-153,100		
		Capital Expenditure								
0117983		Transfer to BRAC Reserve - Cap Exp - BRAC - General	2,017		2,211.92		100		Interest received est. 3% of 2014/15 budget closing balance	BA
		Capital Income								
		TOTAL CAPITAL	2,017	0	2,211.92	0.00	100	0		
		BRAC - General Sub Total to Programme Summary	1,906,631	-159,517	1,744,524.51	-137,596.88	1,855,880	-153,100		
		BRAC - Aquatic 163								
		Operating Expenditure								
0117002		Salary -Op Exp - Lifeguard - BRAC Aquatic								
	117002	Salary - Lifeguard - Op Exp - BRAC Aquatic	154,971		155,651.29		209,120		Per Salary Structure	BRAC1
	117180	Salary - Group Fitness - Op Exp - BRAC Aquatic	11,872		18,217.69		41,300		Per Salary Structure. Group fitness contractors now in COA 117148	BRAC1
	117182	Salary - Swimming Lessons - Op Exp - BRAC Aquatic	45,409		30,283.11		37,036		Per Salary Structure	BRAC1
0117180		Salary & Related Group Fitness Exp - Aquatic BRAC	0		0.00					

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0117182		Salary & Related Swimming Lesson Exp - BRAC - Aquatic	0		0.00					
0117001		Superannuation Employee Expense - BRAC Aquatic	23,174		32,904.23		33,244		Per Salary Structure	BRAC1
	1144206	Other Employment Costs - BRAC Aquatic	8,384		6,373.90		11,354		WC	BRAC1
0112005		FBT Utilities & Other Staff Expense - OP Exp - BRAC Aquatic	0		0.00					BRAC1
0112014		Aquatic Utilities Exp - BRAC	100,000		103,935.66		105,000		- \$75k Power + \$30k water	PM2
0112298		Dep'n Exp -Plant & Equip Aquatic Centre	0		0.00					
	1144296	Fixed Asset De'n - Op Exp - BRAC Aquatic	8,100		582.69		600		As per 'Dep'n Calc Sheet 2015/16'	BF
0117009		Plant & Equip Maint - Aquatic	5,000		1,999.78		5,000		Non fixed asset maintenance and replacement. Pool blanket repairs - \$2000 Emergency repairs auto pool vac - \$2000 Miscellaneous - \$1000 Action 1.4.1 Action 1.4.3	BRAC1
0117010		Aquatic Building & Pool Maint Exp								
	117011	Aquatic Building & Pool General Maint Exp	50,000		28,194.67		30,000		- General reactive maintenance pool tiles coping repairs, drainage behind new ablutions to prevent water ingress (not renewal)	PM2
	117012	Aquatic Building & Pool Planned Maint - Op Exp	10,900		11,633.57		12,500		- \$350 bi-annual pest inspection RFQ 13-03, \$1,000 RCD & light testing RFT 13-14, painting RFT 12-10	PM2
0117015		Chemicals - Aquatic								
	117015	Chemicals - chemical related expenses Aquatic	30,000		38,960.83		35,000		Water treatment requirements for water quality compliance. Includes chlorine, hydrochloric acid, bicarbonate soda and cyanuric acid.	BRAC1
	117021	Other BRAC - Aquatic Sec, Utils, Ins & Other Op Exps	0		1,320.00					BRAC1
0117016		Reimbursements/Refunds - Aquatic	500		1,535.56		500		Reimbursements for pool visits	BRAC1
0117019		Grounds Fencing & Infra Maint Exp - Op Exp BRAC Aquatic	0		0.00					PM1
0117148		Group Fitness Program - Op Exp - BRAC - Aquatic	13,554		4,446.99		11,000		Speaker and microphone maintenance \$1000 Contracted staff to undertake group fitness classes \$10,000 Action 1.4.3	BRAC1
0117150		Swimming Lessons Program- Op Exp - BRAC Aquatic	2,500		1,977.59		2,500		Swim teaching aids including kick boards, mats, purpose built table and aquatic toys	BRAC1
0117184		BRAC Equipment - Wet Programs - Op Exp - BRAC Aquatic	2,000		0.00		2,000		Annual replacement of aquatic equipment includes rescue devices, noodles, pool buoys. Action 1.4.3	BRAC1
0117186		Inflatable Operating Exp - BRAC Aquatic								BRAC1
	117186	Inflatable Expenses - AQUATIC	1,000		409.56		1,000		Repairs required to Nautilus Inflatable during 15/16. ie patches, electrical ropes etc Action 1.4.1 Action 1.4.3	BRAC1
		Operating Income								
0117262		Education Inc - Aquatic		-5,000		-6,530.47		-5,000	Income for training and education provided on site. Bronze medalion, group 2 facility rescues etc.	BRAC1
0117280		Group Fitness by BRAC Inc - Aquatic		-40,000		-31,293.64		-40,000	Income expectations from wet and dry group fitness.	BRAC1
0117282		Swimming Lessons by BRAC Inc		-90,000		-86,171.35		-90,000	Income from classes of BRAC specific swim teaching. Lack of local swim teacher availability caps numbers at certain levels.	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0117285		School Program Income - Op Inc - BRAC Aquatic		-30,000		-15,076.35		-30,000	Utilisation of the BRAC facility for the education departments LTS brings this specific income into the centre at various times throughout the year.	BRAC1
0117286		Inflatable Hire Fees - Op Inc - BRAC Aquatic		-8,000		-8,811.39		-10,000	Inflatable use continues to be a popular attraction to BRAC in the warmer months. Both public use and hire for parties.	BRAC1
0117287		BBQ & Party Hire Fees - Op Inc - BRAC Aquatic		-5,000		-2,029.99		-5,000	Space specific birthday party hire.	BRAC1
0117410		Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic		-190,000		-174,412.57		-160,000	Realistic entry income expectation for usage at BRAC. Closure of pool 2016. Home pools, water park and natural swimming options have decreased demand for public pools.	BRAC1
		TOTAL OPERATING	467,364	-368,000	438,427.12	-324,325.76	537,154	-340,000		
		Capital Expenditure								
0117026		Plant & Equip New - Cap Exp - BRAC - Aquatic								
	117026	Plant & Equip Assets - Aquatic Centre	0		0.00				- No planned work	PM1
0117126		Building Renewal - Cap Exp - BRAC Aquatic								
	117127	Building Renewal - Cap Exp - BRAC Aquatic	0		0.00					ES7
0117132		Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic	0		0.00		3,320,000		PROJECT BRIEF - Upgrade BRAC Aquatic Action 1.2.1.3 - Pool tiling, Concourse resurfacing, Plant room and Filter System. Funding restricted cash \$528k, borrowing \$ 496k, Grant \$1.250M & 1.035M Contri.	BRAC1
0117135		Aquatic Fixed Plant & Equip Renewal/Replacement - Cap Exp - BRAC	5,000		5,454.55		0		- Project brief - Solar Pump - removed	PM1
		Capital Income								
0117722		Transfer From Restricted Cash Reserve - BRAC Aquatic		0		0.00		-538,278	PROJECT BRIEF - Upgrade BRAC Aquatic Action 1.2.1.3 - Account 117132 - Funding restricted cash \$528k, borrowing \$ 496k, Grant \$1.250M & 1.035M Contri.	BA
0117719		Transfer From Building Reserve - Cap Inc - BRAC Aquatic		0		0.00				BA
111445610		Loans Received - BRAC Aquatic - Cap Inc						-496,722	PROJECT BRIEF - Upgrade BRAC Aquatic Action 1.2.1.3 - Account 117132 - Funding restricted cash \$528k, borrowing \$ 496k, Grant \$1.250M & 1.035M Contri.	Record nc
0117414		Grant Non Op - BRAC Aquatic - Cap Inc MUN						-2,285,000	PROJECT BRIEF - Upgrade BRAC Aquatic Action 1.2.1.3 - Account 117132 - Funding restricted cash \$528k, borrowing \$ 496k, Grant \$1.250M & 1.035M Contri.	CMS2
		TOTAL CAPITAL	5,000	0	5,454.55	0.00	3,320,000	-3,320,000		
		BRAC - Aquatic Sub Total to Programme Summary	472,364	-368,000	443,881.67	-324,325.76	3,857,154	-3,660,000		
		BRAC - Dry 263								
		Operating Expenditure								
0117160		Salary - Op Exp - BRAC Dry	38,514		11,969.51		15,433		Per Salary Structure	BRAC1
0117171		Salary - Op Exp - Holiday Prog Exps - BRAC Dry	17,581		10,961.69		15,243		Per Salary Structure	BRAC1
0117161		Superannuation Employee Expense - BRAC Dry	5,059		1,460.28		2,869		Per Salary Structure	BRAC1
	1145206	Other Employment Costs - BRAC Dry	2,215		1,683.94		1,212		WC \$1.2k	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0117059		Plant & Equip Maint Exp - BRAC Dry								
	117059	Plant & Equipment Maintenance Expense - BRAC Dry	0		0.00			28,000	Project Brief submitted - Hardcourt lighting replace globes in lieu of replacing all towers and lamps across all courts CSRFF funding not available for replacement of globes	PM1
0117081		Building & Facility Maint Exp - BRAC Dry								
	117082	General Building & Facility Maint - BRAC Dry - Op Exp	30,000		31,190.27			20,000	- Reactive maintenance.	PM2
	117083	Planned Building & Fac Maint & Minor Works - BRAC Dry Op Exp	48,900		31,703.10			32,000	- \$350 bi-annual pest inspection RFQ 13-03, \$800 RCD & light testing RFT 13-14, \$2,000 fire pump/hydrant testing , \$4,550 quarterly a/c & coolroom maintenance RFT 13-16, \$2,100 annual a/c deep clean RFT 13-14, painting RFT 12-10, Bi-annual auto door servicing \$1,400, \$780 water fountain hire	PM2
0117101		Loan 171 Interest & Fee Exp BRAC Stage1 - Op Exp - BRAC Dry	18,789		18,615.51			12,342	As per yearly repayments report 2015/16 - interest payable	BA
0117140		BRAC Equipment - Dry Programs - Op Exp - BRAC - Dry	1,000		1,201.92			2,000	Replacement of generic gnasium based equipment for public use/hire. Action 1.4.1 Action 1.4.3	BRAC1
0117142		Holiday Program Op Exp - BRAC - Dry	8,000		3,871.60			5,500	\$5500 - Materials/items required for implementation of school holiday program. Action 1.4.3	BRAC1
0117144		Term Program Op Exp - BRAC - Dry	0		0.00					BRAC1
0117146		Netball Expenses - Op Exp - BRAC - Dry	4,900		3,976.57			5,000	\$500 req. for equipment (balls, bibs) \$4500 req for umpire payments throughout season. Action 1.4.3	BRAC1
0117152		Volleyball Expenses - Op Exp - BRAC - Dry	1,300		309.00			800	Replacement of balls, nets and ancillary equipment. Action 1.4.3	BRAC1
0117156		Program Annual Events - Op Exp - BRAC Dry	12,400		8,513.08			12,500	BRAC 2 Beach, 5 x Dash and Splash Costs include: \$2500 traffic management \$2000 prizes \$2500 staff time \$1000 venue hire \$3000 timing equipment \$1500 materials. Action 1.4.3 Events action?	BRAC1
0117172		Salary & Related Term Prog Exps - BRAC - Dry	0		4,092.98					BRAC1
0117173		Grant Submission Costs - Op Exp - BRAC	1,000		0.00					BRAC1
0117297		Dep'n Expense - Land & Buildings - BRAC Dry	0		0.00					
0117298		Dep'N Expense - Plant & Equip - BRAC Dry	0		0.00					
0117299		Dep'N Expense - Furniture & Fitt- BRAC Dry	0		0.00					
1145296		Fixed Asset Dep'n - Op Exp - BRAC Dry	305,400		468,679.92			468,900	As per 'Dep'n Calc Sheet 2015/16'	
0117800		Vehicle & Plant Exps - BRAC Dry - (Inc Gen Set) - Op Exp	12,700		14,506.67			4,100	Per Plant Cost Summary	BRAC1
		Operating Income								
0117203		Photocopying & Public Phone Inc Rec'd - Dry BRAC		0		-525.90			minor income	BRAC1
0117246		Netball BRAC Program - Op Inc - BRAC Dry		-20,000		-12,990.91		-20,000	Team registration and player fees	BRAC1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO	
			Expenditure	Income	Expenditure	Income	Expenditure	Income			
0117248		Squash BRAC Program Inc		-25,000		-23,871.78		-25,000	Squash continues to have steady participation. Income from facility hire.	BRAC1	
0117250		Tennis BRAC Program Inc		-24,000		-27,546.85		-24,000		BRAC1	
0117251		Outdoor Court Hire - Op Inc - BRAC Dry		-9,000		-12,174.23		-14,000	Court hire for seasonal court sports and regional events	BRAC1	
0117252		Introductory Programs - Op Inc - BRAC Dry		-2,000		-3,074.55		-1,000	New programs introduced by BRAC program staff	BRAC1	
0117256		Program Annual Events - Op Inc - BRAC Dry		-11,000		-11,490.90		-13,000	BRAC 2 Beach, 5 x Dash and Splash \$6000+ DST, Health ways gratsns for staging events \$7000	BRAC1	
0117260		Creche User Fees Inc. Rec'd		-6,000		-2,868.18		-4,000	Creche is not utilised as much as previous. Aligns with decrease in wages spent for this purpose (117160)	BRAC1	
0117261		Term Program Enrolment Fees Rec'd		0		0.00				BRAC1	
0117266		Multipurpose Room Hire Inc - BRAC		-19,000		-15,005.91		-17,000	Income from users including martial arts, fitness, conferences/meetings, training and church groups	BRAC1	
0117272		Holiday Program Enrolment Fees Rec'd		-36,000		-24,265.00		-35,000	Income from enrolments into BRAC school holiday program.	BRAC1	
0117275		Stadium Venue Hire Inc. Rec'd - Op Inc - Dry BRAC		-40,000		-30,535.26		-40,000	Income from stadium users for multiple sport/community user groups, schools and events	BRAC1	
0117277		Back Bar & Grassed Area Venue Hire BRAC Inc. Rec'd - Dry BRAC		0		-672.73				BRAC1	
		TOTAL OPERATING		507,758		-192,000		612,736.04	-165,022.20	625,899	-193,000
		Capital Expenditure									
0117301		Princ Repay BRAC Stage 1 - Loan 171	94,642		94,642.06			101,089		As per yearly repayments report 2015/16 - Principal payable	BA
0117315		BRAC Building Renewal - Cap Exp - BRAC Dry									
	117316	BRAC Building Renewal - Cap Exp - BRAC Dry	180,000		11,191.64			95,500		Carry over project 2013/14 - Resurface BRAC hard courts (DSR Grant \$47K)	PM1
0117317		BRAC Dry Recreation Infrastructure Renewal - Cap Exp - BRAC Dry									
	117318	BRAC Dry Recreation Infra Renewal - Cap Exp - BRAC Dry	0		69.67						BRAC1
0117380		Fixed Plant & Equip Renewal - BRAC Dry - Cap Exp									
	117381	Fixed Plant & Equip Renewal - BRAC Dry - Cap Exp	37,000		36,756.97					- No planned work	
		Capital Income									
0117294		Grant Income - Non-Op Inc - BRAC Dry		-90,000		-18,436.00			-47,626	Carry over project 2013/14 - Resurface BRAC hard courts (DSR grant \$47K) EXP 117316	BRAC1
0117324		Transfer From BRAC Reserve - Cap Inc - BRAC Dry		-57,000		-11,191.64					BA
0117326		Transfer From Building Reserve - Cap Inc - BRAC Dry		0		-36,756.97					BA
		TOTAL CAPITAL		311,642		-147,000		142,660.34	-66,384.61	196,589	-47,626
		BRAC - Dry Sub Total to Programme Summary		819,400		-339,000		755,396.38	-231,406.81	822,488	-240,626
		BRAC - Ovals 363									
		Operating Expenditure									
0117102		Interest & Fees Repayment Loan 186 BRAC Ovals Stg 2A - Op Exp	26,160		24,077.09			18,774		As per yearly repayments report 2015/16 - interest payable \$16K & Loan fee \$2081 based on Treasury Gfee Schedule	BA
0117105		Interest & Fees Exp on Loan 191 BRAC Ovals Stg 2B - Op Exp	16,758		16,750.00			14,941		As per yearly repayments report 2015/16 - interest payable \$13k + loan fee \$1526 based on Treasury Gfee Schedule	BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0117106		Int Repaym't Loan 194 BRAC Oval Pavilion - Op Exp	41,500		40,995.46		40,015		As per yearly repayments report 2015/16 - interest payable \$35k + loan fee \$4168 based on Treasury Gfee Schedule	BA
0117210		BRAC Ovals Maint - Op Exp								PK1
	117211	BRAC Ovals - P&G Maint	285,207		259,969.68		235,920		As per Engineering Schedule	PK1
	117213	Father McMahon Oval Sports Lighting General Maint - Op Exp	2,000		85.00		2,000		- Reactive Maint - Switch Failure Etc	PM2
	117215	Father McMahon Oval Sports Lighting Planned Maint & Minor Wks - Op Exp	3,000		1,145.45		3,000		- Quarterly ant treatment. annual electrical inspection	PM2
0117212		BRAC Ovals Utility Exp - Op Exp								PK1
	117212	BRAC Ovals Utility Exp	84,233		65,335.27		118,000		As per Engineering Schedule	PK1
0117214		Reimb & Other Exp BRAC Fields - Op Exp	500		0.00					BRAC1
0117218		Pavilion Building Maint & Operating Expenses - Op Exp - BRAC Ovals								PM1
	117219	Pavilion Bldg Operating Expenses - Op Exp - BRAC Ovals	12,500		12,602.94		13,000		- \$2,000 security contract RFT 13-01 + Insurance actuals plus 3% \$11k	PM2
	117220	Pavilion Build General Maint	1,500		1,012.75		1,500		- Reactive Maintenance	PM2
	117221	Pavilion Planned Build Maint	6,800		6,340.56		6,800		- \$600 bi-annual pest inspection RFQ 13-03, \$400 annual; RCD & light testing RFT 13-14, \$1,200 quarterly a/c maintenance RFT 13-16, \$500 annual a/c deep clean RFT 13-14, \$3,700 painting RFT 12-10, \$300 alarm monitoring.	PM2
	117223	Pavilion Building - Cleaning Expenses	22,100		9,925.01		22,100		- Cleaning \$20,000 RFT 12-09, \$800 abluion consumables, \$1,300 sanitary waste removal.	PM2
0117487		Fixed Asset Dep'n - Op Exp - BRAC Ovals	49,700		16,571.81		17,600		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
0117289		BRAC Field - Glenn & Pat Medlend Pavilion Fees - Op Inc - BRAC Ovals		-5,000		-6,059.07		-8,000	Pavilion use for sporting clubs and community groups.	BRAC1
0117291		BRAC Fields - Electricity Reimb and Other Income - Op Inc		-15,000		-16,025.57		-20,000	Light hire/usage charges for Father MacMahon Sports Field	BRAC1
0117292		BRAC Fields - Joseph Nipper Roe Playing Field Fees and Other Income - Op Inc		-3,000		-4,028.64		-6,000	Field hire for Nipper Roe Sports Field. Additional usage expected by Broome Cricket Assoc in 15/16.	BRAC1
0117293		BRAC Fields - Father McMahon Playing Field Fees and Other Income - Op Inc		-24,000		-21,509.00		-25,000	Field hire for Father MacMahon Sports Field	BRAC1
		TOTAL OPERATING	551,958	-47,000	454,811.02	-47,622.28	493,650	-59,000		
		Capital Expenditure								
0117303		Princ Repay BRAC Ovals Stg 2A - Loan 186	138,437		138,437.38		147,211		As per yearly repayments report 2015/16 - Principal payable	BA
0117305		Princ Repay BRAC Ovals Stg 2B - Loan 191	47,211		47,211.29		50,286		As per yearly repayments report 2015/16 - Principal payable	BA
0117306		Princ Repay BRAC Ovals Pavilion - Loan 194	85,929		85,928.68		91,038		As per yearly repayments report 2015/16 - Principal payable	BA
0117400		Building New Const BRAC Ovals - Cap Exp								
	117337	Pavillion Build New Const Stg 2 - BRAC Ovals - Cap Exp	0		0.00					PM1
0117455		BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals								
	117456	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	60,814		60,015.16		16,025		As per engineering schedule - Project Brief - \$16K 100% Muni - Irrigation Brac Oval - Tank / Pump Station - New housing for Pumps and Filomat Filters	PK3
		Capital Income								
0117319		Transfer From POS Reserve - Cap Inc - BRAC Ovals		-60,814						BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		TOTAL CAPITAL	332,391	-60,814	331,592.51	0.00	304,560	0		
		BRAC - Ovals Sub Total to Programme Summary	884,349	-107,814	786,403.53	-47,622.28	798,210	-59,000		
		TOTAL RECREATION & CULTURE	13,522,441	-3,066,533	11,706,660.64	-2,194,157.07	15,638,576	-5,177,703		
		TOTAL TOTAL OPERATING	10,845,492	-1,359,505	9,490,067.61	-1,245,060.26	10,672,882	-1,350,627		
		TOTAL CAPITAL	2,676,949	-1,707,028	2,216,593.03	-949,096.81	4,965,694	-3,827,076		
			13,522,441	-3,066,533	11,706,660.64	-2,194,157.07	15,638,576	-5,177,703		

SHIRE OF BROOME
Schedule 12
Transport
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Special Transport Project Management 120	0	0	0.00	0.00	0	0
Bus Shelter Construction 121	50,556	-35,556	33,325.45	0.00	24,935	0
Car Park Construction 122	140,608	-43,793	138,654.24	-42,948.39	71,300	-11,300
Footpath Construction 123	821,582	-821,582	668,726.89	-644,713.84	458,519	-436,548
Road Construction 124	2,571,004	-1,684,977	2,483,157.93	-1,707,157.99	4,787,965	-3,891,129
Street Lighting Construction 125	10,000	0	14,180.34	-37,734.00	36,200	0
Crossovers & General Expenses 126	2,670,834	0	2,612,150.85	0.00	2,712,407	0
Road Maintenance 127	3,277,711	-1,769,037	3,126,261.15	-2,227,120.12	2,720,610	-965,203
Flood Damage Repairs 128	0	0	0.00	0.00	0	0
Road Operating Expenses 129	2,045,595	0	1,488,874.92	0.00	1,897,270	0
Parking Control & Management 130	69,561	-25,000	56,745.90	-19,778.90	76,270	-25,000
TOTAL TRANSPORT	11,657,451	-4,379,945	10,622,077.67	-4,679,453.24	12,785,476	-5,329,180

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		Special Transport Project Management 120								
		Operating Expenditure								
		Operating Income								
		TOTAL OPERATING	0	0	0.00	0.00	0	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Special Transport Project Management Sub Total to Programme Summary			0	0	0.00	0.00	0	0		
Bus Shelter Construction 121										
Operating Expenditure										
Operating Income										
TOTAL OPERATING			0	0	0.00	0.00	0	0		
Capital Expenditure										
0125100		Bus Facilities Program New Const - Cap Exp - Rd Infra								
125109		Frederick St Bus Shelter New Const - Capex	0		0.00					ES5
125112		Cable Beach Road East (south side) - At TAFE in existing Bus Bay	35,556		18,586.36		16,900		Carry forward of \$15K Muni	ES2
0125145		Bus Facilities Program Renewal - Cap Exp								
125107		Zanders Bus Shelter No 2 Renewal	15,000		14,739.09					ES2
125111		Cable Beach Bus Facility Renewal (Zanders)- Cap Exp	0		0.00					ES5
125113		Bus Shelters - renewal - Various					8,035		As per engineering schedule - painting, roof sheeting and replace lattice ? LTFP	
Capital Income										
125965		Bus Facilities Transfer From Reserve		-35,556		0.00				BA
TOTAL CAPITAL			50,556	-35,556	33,325.45	0.00	24,935	0		
Bus Shelter Construction Sub Total to Programme Summary			50,556	-35,556	33,325.45	0.00	24,935	0		
Car Park Construction 122										
Operating Expenditure										
Operating Income										
0124988		Interest Recd - Car Park Reserve -Op IncCons Sts Rds Bridges Dep		-13,793		-14,978.39		-11,300	Interest received est. 3% of 2014/15 budget closing balance	BA
TOTAL OPERATING			0	-13,793	0.00	-14,978.39	0	-11,300		
Capital Expenditure										
0124300		Car Park Upgrade Wks - Cap Exp - Car Park Const								
TBCARP1		Town Beach - Car park - Upgrade - Cap Exp					35,000		Project Brief - Town beach upgrade - \$35k shire & 0k Grants	

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0124600		Car Park Renewal Wks - Cap Exp - Car Park Const								
	124609	Shire Carparks Renewal Program - Cap Exp	0		0.00					ES5
	124611	Car park renewals - Various	36,615		35,505.85		25,000		Project Brief - LTFP - RENEWAL -Cable Beach Road West (Opposite CBC), Sandpiper Northern Side (Jigal to Sanderling), Sanderling (Cygnet Park), Town Beach Car park (Robinson Street entrance) & Demco Reserve Car park	ES3
	124612	Town Beach - Car park and Robinson / Hopton intersection	30,000		27,970.00					ES3
0121390		Transfer to Carpark Reserve - Cap Exp - Carpark Const	73,993		75,178.39		11,300		Interest received est. 3% of 2014/15 budget closing balance	BA
		Capital Income								
0125490		Transfer from Car park Reserve		-30,000		-27,970.00		0	Project Brief - LTFP - \$0 RENEWAL - Account # 124611-Cable Beach Road West (Opposite CBC), Sandpiper Northern Side (Jigal to Sanderling), Sanderling (Cygnet Park), Town Beach Car park (Robinson Street entrance) & Demco Reserve Car park	BA
		TOTAL CAPITAL	140,608	-30,000	138,654.24	-27,970.00	71,300	0		
		Car Park Construction 122 Sub Total to Programme Summary	140,608	-43,793	138,654.24	-42,948.39	71,300	-11,300		
		Footpath Construction 123								
		Operating Expenditure								
0125139		Footpath/Streetscape Implementation Plan Study	0		0.00					ES1
		Operating Income								
0125988		Interest Recd Footpath Reserve -Op IncCons Sts Rds Bridges Dep		-93,932		-105,980.22		-65,300	Interest received est. 3% of 2014/15 budget closing balance	BA
		TOTAL OPERATING	0	-93,932	0.00	-105,980.22	0	-65,300		
		Capital Expenditure								
0125140		Footpath Construction New - Cap Exp - Cons Streets Roads Bridges								
	125264	Guy St Stage 3 - Hunter to Port Drive	0		1,375.00		70,130		As per engineering schedule Revenue \$ 35k RPP Grant funding - Footpath Reserve \$33,159, Muni \$1,971 acc 121785	ES5
	125266	Guy St Stage 2 - Pembroke to Hunter Street - South side	74,050		56,579.62		0		Stage 3 in process \$ 70k 2015-16	ES5
	125267	Nightingall Drive - Rahman to east end - North Side	35,000		22,938.00					ES5
	125268	Broome North Subdivision - Various Stages	400,000		256,105.00		100,010		As per engineering schedule - \$100k footpath reserve 100% developer contri. Acc 125960	ES5
	125269	Roebuck Estate Subdivision - Various Stages	30,000		24,556.00		50,115		As per engineering schedule - \$50k footpath reserve 100% developer contri. Acc 125960	ES5

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		125279 Six Seasons Estate - Januburu Subdivision - Various Stages	9,600		880.00		38,668		As per engineering schedule - footpath reserve 100% developer contri. Acc 125960 - project reduced due to reserve balance	ES5
		125289 Sunset Rise Subdivision - Whole Estate - Various Paths	50,000		50,674.00		20,170		As per engineering schedule - \$20k footpath reserve 100% developer contri. Acc 125960	ES5
		125290 Old Broome Estate Subdivision - Whole Estate - Various Paths	39,000		32,479.00		8,806		As per engineering schedule - footpath reserve 100% developer contri. Acc 125960 - project reduced due to reserve balance	ES5
		125142 Old Broome Estate Footpath New Const-Cap Exp (Was Herbert St	0		0.00					ES2
		125205 Roeback Estate Footpaths New Const Cap Exp	0		0.00					ES5
		125261 Sunset Park/Rise Footpaths New Const - Cap Exp	0		110.00					ES5
		125262 Januburu Footpaths New Const - Cap Exp	0		0.00					ES5
		125273 Robinson St Pathway (east side Seaview) New Const - Cap Exp	0		673.25					ES5
		125277 Broome North Footpath New Const - Capex	0		3,410.00					ES5
		125281 Barker Street Footpath Const New - Capex	0		0.00					ES5
		125284 Frederick Street Footpath Const New - Capex	0		0.00					ES5
		125286 Dampier Tce Footpath New Const - Capex	0		0.00					ES5
		125287 Carnavon street Footpath New Const - Capex	0		0.00					ES5
		125288 Chinatown Footpath New Const - Capex	0		0.00					ES5
0125140	JDFOOT	Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp					35,000		Project Brief -100 Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - 50% Muni & 50% Pearl Coastal Properties \$17.5k	
0125140	DDFOOT	Dickson Drive Footpath (Germanus to Kent) - Cap Exp					40,000		As per engineering schedule - \$20k unallocated portion footpath reserve Acc 125960 - Design and construction of a shared path on Dickson Drive between Germanus Kent (Aged Care) and Pembroke Road.	
0125140	VARFOOT	Various Renewals as Identified.					30,320		As per engineering schedule	
0125226		Total Footpath Construction	0		0.00					ES5
0125300		Footpath Const Renewal - Cap Exp - Cons Streets Roads Bridges								
		125291 Old Broome Road - One Mile Access/Sandpiper/Short St	90,000		92,770.80					ES5
		125301 Crocker Way Footpath Renewal Const - Cap Exp - Dakas to Drum	0		0.00					ES5
		125302 Drummond Pl Footpath Renewal Const - Cap Exp - Crocker to Da	0		0.00					ES5
0125950		Transfer to Footpath Reserve	93,932		126,176.22		65,300		Interest received est. 3% of 2014/15 budget closing balance	BA
		Capital Income								
0121785		Regional Bikeways Grant- Non Op Inc - Footpaths		-37,025		-24,894.00		-52,500	As per engineering schedule Revenue \$ 35k RPP Grant funding - acc 125264 + \$17.5K Grant Coastal Prop. Jigal Drive footpath	ES1
0121782		Dev Contrib - Footpaths		-15,000		-20,196.00		0	Funding amount to be cont. - will be reviewed when required at FACR	ES2
0125961		Transfer From Restricted Cash Reserve - Footpaths - Cap Inc		0		0.00				BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0125960		Transfer from Footpath Reserve (Non-Capital)		-675,625		-493,643.62		-318,748	Developer contri. (Broome nth \$100k, Roebuck Est. \$50k, Six seasons \$50k, sunset rise\$20k, old Broome est. \$30k), unallocated portion - BA Dickson \$20k + \$17.5K Jigal Drive footpath + Guy St Stage 3 \$33k	
		TOTAL CAPITAL	821,582	-727,650	668,726.89	-538,733.62	458,519	-371,248		
		Footpath Construction Sub Total to Programme Summary	821,582	-821,582	668,726.89	-644,713.84	458,519	-436,548		
		Road Construction 124								
		Operating Expenditure								
		Operating Income								
0121985		Interest Recd on Road Reserve - Op IncCons Sts Rds Bridges Dep		-38,124		-43,363.58		-29,300	Interest received est. 3% of 2014/15 budget closing balance	
		TOTAL OPERATING	0	-38,124	0.00	-43,363.58	0	-29,300		
		Capital Expenditure								
0121000		Urban Road New Construction - Cap Exp - Cons Streets Roads Bridges								
	RC230	Lorrieket Extension thru One Mile - From Broome Road to Roebuck Estate - Construct new sealed access road. Acquire Road Reserve (All Contract)	1,315,000		1,109,245.50		23,000		Carry over project - Roadline \$20k & PK \$3K	ES6
	121040	Carnarvon St New Road Co Const - Nap Intersection 3/4	0		0.00					ES5
	121560	McDaniel Rd - Archer to Ward Stage 1 New Rd Const - Cap Exp	0		0.00					ES5
	121712	Roebuck Est Lorrieket Ext'n Bme Rd to Roebuck Est New Rd Const - Capex	22,568		30,825.00					ES2
	121713	Broome Cemetery Rd Const Stg1 Urban New Infra - Capex	0		0.00					ES5
0121000	RC222	Cable Beach East / Reid and TAFE - Roundabout Black Spot - Cap Exp					580,000		As per engineering schedule, funding black spot account 121763 - project brief revised to \$580k	
0121000	RC431	Hamersely and Haas Streets - Roundabout Black Spot - Cap Exp					600,000		As per engineering schedule, funding black spot account 121763	
	RC41	Frederick Street and Dampier St Connection - Urban New Infra - Cap Exp					600,000		CARRY OVER - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k) (including Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	
0121100		Urban Road Upgrade Const - Cap Exp								
	RU37	Intersection of Frederick and Carnarvon Streets State Black Spot - Various Work Items (all Contract)	160,000		159,110.82					ES5

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	RU431	Hamersley Street State Black Spot - In front of Police Station - installation of median island dedicated crossing point (all Contract)	66,150		68,324.85					ES5
	121109	Sanctuary & Cable Bch Road Roundabout Upgrade - Cap Exp	0		0.00					ES5
	121110	Reid Road Upgrade Const - Roundabouts - Cap Exp	0		0.00					ES5
	121119	Frederick St Stage 2 (Weld St to K. Club & Coghlan St roundabout) Upgrade Rd Const- Capex	0		493.92					ES6
	121120	Frederick St Stg 3 (Kim Club to Herbert st) Upgrade Rd Const- Capex	0		0.00					ES5
	121129	De Castilla St. Rehab and Upgrade Urban Rd - Capex	34,209		14,649.40					ES2
0121100	RU224	Sanderling/ Spoonbill Pedestrian Improvements - upgrade Rd Const - Cap Exp					80,000		As per main road funding request - funding \$53k black spot state \$27k Muni - project now \$80k - income 121771	
0121101		Urban Road Renewal Const - Cap Exp								
	RRU	Urban Reseals Renewal Program - Various (Sealing Contractor)	150,000		149,798.93		259,112		As per engineering schedule - Project brief - 100% Muni	ES3
	RR87	Archer St (HIA, from Port Drive to Mc Daniel Rd) - Widen, Reconstruct Pavement, AC seal intersections (All Contract)	80,000		68,774.50		1,427,762		As per engineering schedule - Project Brief - Funding \$392,762 Muni, \$460k RRG & \$560 R2R (Carry over project 2013/14 - \$15k)	ES3
	121528	Chinatown Revitalisation Rd Renewal Const - Urban Rds - Cap Exp	0		0.00					ES3
	121529	Carnarvon St Napier tce Roundabout Renewal Const - Cap Exp	0		177.28					ES2
	121530	Chinatown Pavement & Surface Renewal - Infra Cap Exp - RdCon	0		0.00					ES2
	121534	Dora St Renewal Infra Const - Cap Exp - Rd Const	0		0.00					ES5
	121549	Urban Maint Reseals Renewal Works Cap Exp	0		0.00					ES5
	121552	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	0		0.00					ES5
	121561	Bme Roudabouts L/Scaping Rd Infra Renewal Const by P&G - Capex	0		0.00					PK3
New	New	Access & Inclusion Improvements					81,250		Project brief - 100% muni - Disability Access and Inclusion Plan within resource capability	
0121500		Rural Road New Const - Cap Exp								
0121501		Rural Road Upgrade Const - Cap Exp								
	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. To Water treatment plant entrance - Full construction including sealing (All Contract + some In House)	0		110.00		250,000		Carry over project from 2014/15 Grant funded WaterCorp Contribution \$200k and reserve \$50k	ES2
	RU120	Denham Road - Construct and Gravel Sheet (1 km) - Coconut Well (In House - if it goes ahead + some Contract to supplement crew resources)	38,703		15,050.00		401,602		As per engineering schedule - Deferred from 2014-15 100% RTR Funded - Carry forward	ES5
	121540	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)	0		0.00					ES5
0121505		Rural Road Renewal Const - Cap Exp								
	121506	Rural Maint Reseals Renewal Works Cap Exp	0		0.00		99,046		As per engineering schedule 100% Muni funded - Project Brief - 12 mile - Fong Rd, Yamashita Rd	ES5

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
RRR		Rural Reseals Renewal Program (Cape Leveque Road) - Full top end program 92.5km started in 2011/12 at approx. 12km/year - Various (Sealing Contractor) - Shire to do TC for	190,000		190,779.46		268,894		As per engineering schedule - 100% R2R Funded - project brief - RRR80	ES5
RR80		Broome / Cape Leveque Rd - Unsealed pindan section - End seal to start seal at Carnot Bay - Sheet/reform/ drain - 10km/yr (In house)	132,000		147,450.19		88,000		100% AAR Funded - project Brief - RR80 - DLG Grant Commssion income - Indigenous Access Roads \$88k	ES5
0121510		Chinatown Street Scape Upgrade of Infra by P & G - Cap								
121510		Chinatown Landscaping Upgrade of Infra by P & G - Cap	0		0.00					PK3
0121950		Transfer to Road Reserve - Cap Exp - Cons Streets Roads Bridges Dep	382,374		528,368.08		29,300		Interest on reserve account	BA
		Capital Income								
0121757		Reimb & Contrib'ns Rec'd for Road Construction		0		0.00		-200,000	Carry over project from 2014/15 Grant funded WaterCorp Contribution \$200k and reserve \$50k - Crab Creek Job # RU12	ES1
0121761		Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const		-132,000		-132,000.00		-88,000	Rural unsealed Pindan Section Cape Leveque Rd - DLG Grant Commssion income - Indigenous Access Roads \$88k	ES1
0121763		Black Spot Non Op Grant (Commonwealth/Federal)		-160,000		-158,500.00		-1,180,000	New roundabout at cable beach east / Reid rd and Hamersley /Hass st (\$600k each)	ES1
0121770		Rds to Recovery Grant for Rural Rds - Non Op Inc - Rd Const		0		0.00		-670,496	Denham Rd RU120 \$401K +(Rural Rd reseals Cape Leveque \$268k 100% R2R Funded - project brief - RRR80)	ES1
0121771		Black Spot State Non Op Grant		-40,000		-64,666.20		-32,000	As per main road funding request - funding \$53k black spot state \$27k Muni - project now \$80k - Sanderling / Spoonbill -job # ru224 - \$21333.20 Received 2014/15	ES1
0121776		Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc		-750,000		-1,050,000.00		-560,000	Project Brief - Archer Street- JOB # RR87- Funding \$392,762 Muni, \$460k RRG & \$560 R2R	ES1
0121778		Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const		0		0.00				ES1
0121779		Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const		-500,000		-200,000.00		-460,000	Project Brief - Archer Street- JOB # RR87- Funding \$392,762 Muni, \$460k RRG & \$560 R2R	ES1
0121906		Transfer From Restricted Cash Reserve - Road Construction		0		0.00		-300,000	(2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k) (including Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	BA
0121960		Transfer From Road Reserve Road Construction - Cap Inc		-64,853		-58,628.21		-371,333	Carry over project from 2014/15 Grant funded WaterCorp Contribution \$200k and reserve \$50k - Crab Creek Job # RU12 - As per main road funding request - funding \$53k black spot state Acct 121771 \$27k Muni - project now \$80k - Sanderling / Spoonbill -job # RU224 - \$21333.20 Received 2014/15 - (2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k) (including Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	BA
		TOTAL CAPITAL	2,571,004	-1,646,853	2,483,157.93	-1,663,794.41	4,787,965	-3,861,829		
		Road Construction Sub Total to Programme Summary	2,571,004	-1,684,977	2,483,157.93	-1,707,157.99	4,787,965	-3,891,129		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Street Lighting Construction 125										
Operating Expenditure										
Operating Income										
TOTAL OPERATING			0	0	0.00	0.00	0	0		
Capital Expenditure										
0125200		Street Lighting New - Cap Exp - Cons Streets Roads Bridges								
0125215		Street Lighting Upgrade - Cap Exp - Cons Streets Roads Bridges								
125806		Council contrib-undergrnd power C/Town Upgrade Const-Cap Exp	0		0.00					ES1
STLANN1		Anne Street, Tang & Dora Street - St Lighting Upgrade - Cap Exp					30,140		As per engineering schedule - Project Brief 100% Muni Funded - 7 lamps upgrade	
0125225		Street Lighting Renewal Const - Cap Exp - St Lighting								
125232		Various Locations - Renewal of certain parts of lights on an annual basis	10,000		14,180.34		6,060		As per engineering schedule	ES2
Capital Income										
0125107		St Lighting Const Grant Rec'd - Op Inc - St Lighting Const		0		-37,734.00				ES5
0125906		Transfer From Restricted Cash Reserve - St Lighting Construction - Cap Inc		0		0.00				BA
0125964		Transfer From Road Reserve Street Lighting Const - Cap Inc		0		0.00				BA
TOTAL CAPITAL			10,000	0	14,180.34	-37,734.00	36,200	0		
Street Lighting Construction Sub Total to Programme Summary			10,000	0	14,180.34	-37,734.00	36,200	0		
Crossovers & General Expenses 126										
Operating Expenditure										
0121209		Bus Shelters - Op Exp - Mtce Streets Roads Bridges								
121209		Bus Shelters - Works Maint	30,471		29,343.42		35,142		As per Engineering Schedule	ES5
0121217		Street House Numbering - Op Exp - Mtce Streets Roads Bridges								
121217		Urban Street House Number - Works Maint	27,561		0.00		28,377		As per Engineering Schedule	ES5
0121220		Miscellaneous Survey - Op Exp - Mtce Streets Roads Bridges								
0121541		Storm Damage Cleanup - Op Exp - Mtce Streets Roads Bridges								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	121541	Storm Damage Cleanup - Op Exp	9,666		0.00		9,411		As per Engineering Schedule	ES5
0121550		Statutory Contrib for Crossovers - Op Exp - Crossovers & General	40,000		31,000.00		40,000		- Estimated	ES1
0121989		Engineering Office Operational Staff Costs - Op Exp - Cross & Gen								
	121970	General Traffic Managment Plans Eng Off Staff Op Exp - Cross	35,000		30,030.00		35,000		Est. based on YTD actuals 2014/15	EMG
	121971	Crossovers Eng Off Staff Time - Op Exp - Crossover & General	25,000		18,920.00		25,000		Est. based on YTD actuals 2014/15	EMG
	121972	All Asset Management Activities Eng Off Staff Time - Op Exp	25,000		19,800.00		25,000		Est. based on YTD actuals 2014/15	EMG
	121973	General Road Safety (Not Projects) Eng Staff Costs - Op Exp	5,000		29,095.00		30,000		Est. based on YTD actuals 2014/15	EMG
	121974	Strategic & Gen Trans/Traffic (Not Projects) Eng Staff Exp	0		0.00					EMG
	121975	Transport Grant Applications Prep & Submission - Op Exp - Cross & Gen	5,000		30,745.00		30,000		Est. based on YTD actuals 2014/15	EMG
	121976	Road Management Activities Eng Office Staff Costs - Op Exp - Crossovers & Gen	12,000		12,650.00		12,000		Est. based on YTD actuals 2014/15	EMG
	121989	Traffic Data Collection Eng Office Staff Costs - Op Exp	20,000		14,850.00		20,000		Est. based on YTD actuals 2014/15	EMG
0121990		Carparks Road Reserves- Linemarking Maint & Signs - Op Exp - Mtce Streets Roads Bridges								
	121990	Carpark - Works Maint	55,333		61,188.66		44,930		As per Engineering Schedule	ES5
0122207		Resource Reclamation - Op Exp - Mtce Streets Roads Bridges								
	122207	RESOURCE RECLAMATION - OP EXP	19,292		8,995.94		16,494		As per Engineering Schedule	ES5
0122285		Works - Alloc Staff Wet Weather - Op Exp - Crossovers & Gen								
	122285	WORKS-ALLOC STAFF WET WEATHER	19,711		0.00		12,454		As per Engineering Schedule	ES5
0122295		Dep'cn Infrastructure - Op Exp - Mtce Streets Roads Bridges Dep	2,341,800		2,325,532.83		2,348,600		As per 'Dep'n Calc Sheet 2015/16'	BF
0122298		Dep'cn Plant & Equip - Op Exp - Mtce Streets Roads Bridges Dep	0		0.00					
0122535		Engineering Advice and Support Costs Alloc - Crossover & Gen- Op Exp	0		0.00					
		Operating Income								
		TOTAL OPERATING	2,670,834	0	2,612,150.85	0.00	2,712,407	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Crossover & General Expenses Sub Total to Programme Summary	2,670,834	0	2,612,150.85	0.00	2,712,407	0		
		Road Maintenance 127								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Operating Expenditure										
0122000		Urban Road Maintenance - Op Exp - Mtce Streets Roads Bridges								
121011		Sector 1 Chinatown - Works Maint	208,268		193,500.95		167,397		As per Engineering Schedule	ES5
121025		Sector 2 Cable Beach - Works Maint	268,640		236,309.47		216,661		As per Engineering Schedule	ES5
121026		Sector 3 Old Broome - Works Maint	420,987		405,501.35		320,405		As per Engineering Schedule	ES5
121027		Sector 4 Sunset Park - Works Maint	145,463		128,703.81		147,744		As per Engineering Schedule	ES5
121028		Sector 5 Roebuck Est - Works Maint	155,846		133,554.55		146,318		As per Engineering Schedule	ES5
121029		Sector 6 Broome North / Blue Haze - Works Maint	146,702		103,058.14		151,022		As per Engineering Schedule	ES5
121030		Sector 7 LIA, HIA and Port - Works Maint	191,085		183,942.85		170,553		As per Engineering Schedule	ES5
121031		Lighting - Works Maint	11,139		10,167.21		15,897		As per Engineering Schedule	ES5
0123000		Rural Road Maintenance - Op Exp - Rd Maint								
121982		Eighty Mile Beach Road - Works Maint	0		20,723.84					ES5
121983		Fairway Drive - Works Maint	0		14,481.31					ES5
121992		Fong Street - Works Maint	0		7,388.16					ES5
122003		Gantheaume Point Road - Works Maint	0		10,729.31					ES5
122004		Kavite Road - Works Maint	0		15,341.36					ES5
122007		Cape Leveque Road - Works Maint	0		501,793.29					ES5
122008		Manari Road - Works Maint	0		91,669.98					ES5
122009		McGuigan Road - Works Maint	0		16,348.30					ES5
122012		Crab Creek Road - Works Maint	0		27,339.54					ES5
122021		Nita Downs Road Maintenance	0		0.00					ES5
122056		Williams Road - Works Maint	0		503.74					ES5
122058		Manari Road Maint Woodside Funded	0		0.00					ES1
122065		Carter Road - Works Maint	0		3,044.66					ES5
122073		Yamashita Street - Works Maint	0		17,669.24					ES5
122074		Sands Street - Works Maint	0		14,475.64					ES5
122076		Deep Water Point Access Road - Works Maint	0		0.00					ES5
122077		Rumbul Bay Road - Works Maint	0		0.00					ES5
122081		Buckleys Road - Works Maint	0		540.10					ES5
122092		Wattle Drive - Works Maint	0		3,449.68					ES5
122119		Lawrence Road - Works Maint	0		41,567.34					ES5
122120		Denham Road - Works Maint	0		14,433.27					ES5
122121		Kanagae Drive - Works Maint	0		5,289.55					ES5
122122		Chi Street - Works Maint	0		3,807.89					ES5
122197		CapeLeveque Road - Disaster Event Maintenance - Op Exp	921,754		920,926.62		558,720		\$558,720 total - WANDRRA Grant \$419k & muni \$139k	ES5
123000		Mtce Strees, Rds - Rural Summary Budget Only -No Post-Op Exp	807,827		0.00		825,894		As per Engineering Schedule	ES5
Operating Income										
0120305		WALGGC Road Grants Untied Op Grant Rec'd		-837,800		-1,294,360.00		-386,163	Quarterly WA Grants Commission Roads grants as per advice DLG - FAGS 50% 2015/16 grant received 30/06/2015	ES1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0120306		Dep't Premier & Cabinet Natural Disaster Grant - Cape Leveque Rd		-771,237		-768,860.12		-419,040	\$558k total - WANDRRA Grant \$419k & muni \$139k ACC 122197	ES1
0121762		State Direct MRWA/RRG Rd Maint Op Grant Rec'd		-160,000		-163,900.00		-160,000	- Amount of funding to be confirmed	ES1
		TOTAL OPERATING	3,277,711	-1,769,037	3,126,261.15	-2,227,120.12	2,720,610	-965,203		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Road Maintenance Sub Total to Programme Summary	3,277,711	-1,769,037	3,126,261.15	-2,227,120.12	2,720,610	-965,203		
		Flood Damage Repairs 128								
		Operating Expenditure								
		Operating Income								
		TOTAL OPERATING	0	0	0.00	0.00	0	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Flood Damage Repairs Sub Total to Programme Summary	0	0	0.00	0.00	0	0		
		Road Operating Expenses 129								
		Operating Expenditure								
0122204		Street Lighting - Mnthly Elect Accts & Insurance - Op Exp - Road Operating Exp	609,500		410,663.10		611,200		- \$605k Power. Expected to increase from \$35k to \$42k per month + 20% increase increase number of street lights from 2090 to 2500 + insurance actual plus 3% \$6200	ES1
0126000		Road Operating Expenses - Op Exp - Rd Op Exps								
126014		Broome Road - P&G Maint	24,163		9,210.51		34,484		As per Engineering Schedule	PK1
126015		Gubinge Road - P&G Maint	68,064		41,202.86		84,874		As per Engineering Schedule	PK1
126019		Sector 1 Chinatown - P&G Maint	34,974		28,898.68		29,315		As per Engineering Schedule	PK1
126020		Sector 2 Cable Beach - P&G Maint	118,536		89,675.38		100,637		As per Engineering Schedule	PK1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
126021	Sector 1 Chinatown- Operating		55,611		28,719.77		45,746		As per Engineering Schedule	ES5
126035	Sector 2 Cable Beach- Operating		86,536		66,110.81		83,885		As per Engineering Schedule	ES5
126036	Sector 3 Old Broome- Operating		110,279		90,027.61		85,247		As per Engineering Schedule	ES5
126037	Sector 4 Sunset park- Operating		44,619		32,593.89		31,110		As per Engineering Schedule	ES5
126038	Sector 5 Roebuck Estate- Operating		47,208		32,689.50		40,260		As per Engineering Schedule	ES5
126039	Sector 6 Broome North/Blue Haze - Operating		56,671		21,346.81		43,229		As per Engineering Schedule	ES5
126040	Sector 7 LIA, HIA & Port - Operating		27,788		18,512.07		18,816		As per Engineering Schedule	ES5
126120	Sector 3 Old Broome - P&G Maint		203,970		161,939.86		170,005		As per Engineering Schedule	PK1
126121	Sector 4 Sunset Park - P&G Maint		41,598		38,736.36		33,957		As per Engineering Schedule	PK1
126122	Sector 5 Roebuck Est - P&G Maint		64,875		56,783.75		33,957		As per Engineering Schedule	PK1
126123	Sector 6 Bme North / Blue Haze - P&G Maint		55,522		38,836.30		52,609		As per Engineering Schedule	PK1
126124	Sector 7 LIA, HIA & Port - P&G Maint		55,421		57,615.61		45,156		As per Engineering Schedule	PK1
0126050	Drain Slashing & Maint P&G - Op Exp - Mtce Streets Roads Bridges									
126050	Drain Slashing & Maintenance - P & G		57,670		50,370.92		63,353		As per Engineering Schedule	PK1
0126051	Specific Location & Access Way Operating Exps by P&G - Op Exp - Rd Op									
126051	Public Access Ways - P&G Maint		31,181		22,021.74		29,822		As per Engineering Schedule	PK1
126059	Roundabouts - P&G Maint		163,916		143,283.69		174,272		As per Engineering Schedule	PK1
126060	Hamersley St & Short St - P&G Maint		25,864		26,917.85		25,350		As per Engineering Schedule	PK1
126065	Cable Beach Road East - P&G Maint		32,529		5,210.28		29,884		As per Engineering Schedule	PK1
126066	Guy Street & Port Drive - Parks Maint		29,100		17,507.57		30,104		As per Engineering Schedule	PK1
	Operating Income									
	TOTAL OPERATING		2,045,595	0	1,488,874.92	0.00	1,897,270	0		
	Capital Expenditure									
	Capital Income									
	TOTAL CAPITAL		0	0	0.00	0.00	0	0		
	Road Operating Expenses Sub Total to Programme Summary		2,045,595	0	1,488,874.92	0.00	1,897,270	0		
	Parking Control & Management 130									
	Operating Expenditure									
0124010	Salary - Op Exp - Parking Control									
124010	Parking Control - Salaries		56,924		46,706.71		65,897.00		Per Salary Structure	HS1
1260206	Other Employment Costs - Parking Control		2,248		1,709.04		2,603		WC \$2,409	HS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0124529		Allocated Vehicle & Plant Op Exps - Parking Control & Management	875		0.00		0		Per Plant Cost Summary	HS1
0124530		Admin Cost Alloc - Op Exp - Parking Facilities	9,514		8,330.15		7,770		ABC Rate @ 0.2%	BF
		Operating Income								
0124910		Parking Fines - Op Inc - Parking Facilities		-25,000		-19,778.90		-25,000		HS1
		TOTAL OPERATING	69,561	-25,000	56,745.90	-19,778.90	76,270	-25,000		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Parking Control & Management Sub Total to Programme Summary	69,561	-25,000	56,745.90	-19,778.90	76,270	-25,000		
		TOTAL TRANSPORT	11,657,451	-4,379,945	10,622,077.67	-4,679,453.24	12,785,476	-5,329,180		
		TOTAL TOTAL OPERATING	8,063,701	-1,939,886	7,284,032.82	-2,411,221.21	7,406,557	-1,096,103		
		TOTAL CAPITAL	3,593,750	-2,440,059	3,338,044.85	-2,268,232.03	5,378,918	-4,233,077		
			11,657,451	-4,379,945	10,622,077.67	-4,679,453.24	12,785,476	-5,329,180		

SHIRE OF BROOME
Schedule 13
Economic Services
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Tourism & Area Promotion 045	1,192,874	-812,420	1,124,433.62	-770,372.60	1,163,951	-647,242
Building Control 046	483,031	-224,288	470,654.22	-241,373.67	503,003	-242,512
Other Economic Services 049					12,150,850	-11,700,000
TOTAL ECONOMIC SERVICES	1,675,905	-1,036,708	1,595,087.84	-1,011,746.27	13,817,803	-12,589,754

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Tourism & Area Promotion 045										
Operating Expenditure										
0132020		Australia's North West Tourism Contribution - Op Exp - Tourism	175,000		175,000.00		175,000		As per Council's Tourism Administration Policy 2.1.6	ED1
0132043		Visitors Centre Const Loan 182 Interest & Fee Exp - Op Exp - Tour & Area	13,149		13,142.30		6,616		As per yearly repayments report 2015/16 - Interest payable \$5573 & loan fee \$1043 based on Treasury Gfee Schedule	BA
0132044		Visitors Centre Const Loans 185 Interest & Fee Exp - Op Exp-Tour & Area	6,235		5,738.38		4,475		As per yearly repayments report 2015/16 - Interest payable \$3979 & loan fee \$496 based on Treasury Gfee Schedule	BA
0132050		Broome Visitor Centre Complex- Op Exp - Tourism & Area Promotion								
	132051	Broome Visitor Centre Complex- Utilities/Insurance/Shire Rates	108,300		105,389.95		109,400		- Security Contract RFT 13-01 \$1600+ power \$ 66k + \$19k rates+ \$22800 insurance 3%	PM2
	132052	Broome Visitor Centre Complex General Building Maint Exp	5,000		7,949.55		5,000		- Reactive maintenance as a result of planned & vandalism, recoupable.	PM2
	132053	Broome Visitor Centre - Parks Maint	38,712		13,870.75		11,950		As per Engineering Schedule	PK1
	132056	Broome Visitor Centre Complex Planned Maint Exp	19,700		25,595.47		30,000		- \$450 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$4k fire appliance testing, quarterly a/c maintenance RFT 13-16, painting RFT 12-10, \$705 bi-annual automatic door servicing, recoupable.	PM2
	132057	Broome Visitor Centre Complex Management & Legal Op Exp - Tourism	2,000		0.00		2,000		- Auditor fees	PM1
	132058	Broome Visitor Centre Complex Reimbursements - Op Exp	0		0.00					PM1
0132060		Tourism Development - Op Exp - Tourism & Area Promotion	63,142		61,315.30		30,000		As per Council's Tourism Administration Policy 2.1.6 - \$10k Materials & \$ 20k Other expenses - plus \$0K Broome Tourism Group (BTG) governance payment	ED1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0132070		Broome Visitor Centre - Annual Subsidy - Op Exp - Tourism & Area Promot	110,000		110,000.00		110,000		As per Council's Tourism Administration Policy 2.1.6	ED1
0132075		Sundry Exp - Tourism & Area Promotion	0		0.00					PK1
0132078		Promotional Signage Structures Maint Exp - Tourism & Area Promotion								
132079		Promotional Signage Structures Maint Exp	11,051		0.00		11,414		As per Engineering Schedule	PK1
0132081		Shire Directory Production Exp - Tourism	5,000		0.00		6,000		Independent tender process for 2017 and 2018 Shire of Broome Directories - \$6K WALGA tender process;	BC
0132295		Dep'cn Infrastrucution - Op Exp - Tourism & Area Promotion	0		0.00					
0132297		Dep'cn Land & Buildings - Op Exp - Tourism & Area Promotion	0		0.00					
0132299		Dep'n Exp Other Infrastructure - Tourism & Area Promo	0		0.00					
1365296		Fixed Asset Dep'n - Op Exp - Tourism & Area Promotion	175,300		160,789.88		161,400		As per 'Dep'n Calc Sheet 2015/16'	BF
0132310		Roebuck Bay Caravan Park Maint - Op Exp - Tourism & Area Promotion								
132309		Sec, Util, Ins & Other Op Exps - Roebuck Bay Caravan Park	5,500		37,599.28		38,800		Insurance actuals plus 3% \$38800	PM1
132310		Roebuck Bay CP Build Planned Maint Exp	16,000		17,779.78		20,000		- \$200 bi-annual pest inspection RFQ 13-03, \$1,000 RCD & light testing RFT 13-14, \$2000 bi-annual fire appliance testing RFT, painting RFT 12-10. - recoupable	PM2
132313		Roebuck Bay CP Build General Maint Exp	20,000		2,732.84		3,000		- Reactive maintenance as a result of planned maintenance - recoupable	PM2
0132311		Commercial & Tourism Consultants - Op Exp	15,000		5,732.27		15,000		Finalisation of Business Plan and legal agreements for RBCP including new lease costs.	ADMIN3
0132314		Sanctuary Caravan Park Op Exp - Tourism & Area Promotion	10,000		2,000.00		10,000		Grant funding from Tourism WA required to be carried forward.	ADMIN3
0132530		Admin Costs Alloc - Op Exp - Tourism & Area Promotion	14,271		12,495.24		11,655		ABC Rate @ 0.3%	BF
1365223		Perth Royal Show Guest Town Promotion - Op Exp	152,421		150,548.51				DELETE - OBSOLETE	CMS2
		Operating Income								
0132380		Promotional Banners & Sundry Income Inc GST Tourism		-500		-556.37				ED1
0132381		Shire Directory Sales Income - Tourism		-80,000		-80,000.00		-80,000	Shire of Broome Directory income from contractor, subject to exercising option to extend contract for 2016 directory.	BC
0132410		Roebuck Bay C.P. Lease & Outgoings Reimb- Op Inc - Tour & Area Prom		-389,000		-362,305.08		-365,305	- Based on \$342,305 & Reimbursement of planned and reactive maintenance \$23k.	PM1
0132411		Stat Fees & Lic - Caravan Parks		-13,561		-13,957.00		-15,000		HS1
0132414		Visitor Centre - BVC Rent & Outgoings Reimb - Op Inc - Tourism		-157,200		-141,771.49		-157,000	This year rent and outgoings should total \$153,687 based on monthly invoices with some extra for CPI in regards to conference room	PM1
0132415		Visitor Centre - Commercial Space Rent & Outgoings Reimb - Op Inc - Tourism		-56,500		-56,123.60		-29,937	Courthouse Collections rent received, CPI applied at 2.6% assume expiry Dec 2015 (\$19.6K) + Complex outgoings Courthouse Collections portion at 17.3% assume expiry Dec 2015 \$10k	PM1
1365308		Perth Royal Show Guest Town Promotion - Contribs - Op Inc		-110,000		-110,000.00			DELETE - OBSOLETE	CMS2
		TOTAL OPERATING	965,781	-806,761	907,679.50	-764,713.54	761,710	-647,242		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Capital Expenditure										
0132029		Visitors Centre New Infra Const - Tourism- Cap Exp								
	132029	New Visitors Centre New Infra Const by P & G - Tourism	0		0.00					PK1
0132110		Roebuck Bay Caravan Pk Building Redevelopment Const - Cap Exp								
	132111	Roebuck Bay Caravan Pk Building Redevelopment Renewal Const - Cap Exp	84,000		73,661.08		250,000		As per LTFP - Upgrade scope to be determined in coming months \$250K	PM1
0132128		Visitor Centre Building Upgrade (Inc Fixed Furn) - Cap Bldg Exp -Tour	0		0.00					PM1
0132131		Promotional Banner Const Upgrade - Cap Exp - Tourism								
	132132	Promotional Banner Const Upgrade - Cap Exp - Tourism	0		0.00					
0132543		Visitors Centre Const Loans 182 Principal Exp	110,099		110,098.80		117,156		As per yearly repayments report 2015/16 - Principal payable \$117K	BA
0132544		Visitors Centre Const Loans 185 Principal Exp	32,994		32,994.24		35,085		As per yearly repayments report 2015/16 - Principal payable \$35k	BA
Capital Income										
0132938		Transfer From Restricted Cash Reserve - Tourism & Area Promotion		-5,659		-5,659.06				BA
TOTAL CAPITAL			227,093	-5,659	216,754.12	-5,659.06	402,241	0		
Tourism & Area Promotion Sub Total to Programme Summary			1,192,874	-812,420	1,124,433.62	-770,372.60	1,163,951	-647,242		
Building Control 046										
Operating Expenditure										
0133010		Salary - Op Exp - Building Control	188,372		189,903.58		209,496		Per Salary Structure	BS1
0133013		Superannuation Employee Expense- Building Control	30,966		35,633.39		36,140		Per Salary Structure	BS1
0133011		Salary - Op Exp - Swimming Pool Inspections	37,321		37,174.67		42,707		Per Salary Structure	BS1
0133022		Staff Housing/Utilities - Op Exp - Building Control	22,226		20,659.82		0		Staff Housing. Staff Utilities	BS1
0133027		Other Employment Costs - Building Control	14,777		21,858.42		29,662		WC, FTB \$15k+ Study fees \$ 1900 + study fee \$2800	BS1
0133020		Relief Staff - Op Exp - Building Control	5,000		2,475.00		15,000		\$15k as per salaries questionnaire Re M Dudley Annual Leave	BS1
0133030		Subscriptions - Op Exp - Building Control	6,000		2,180.82		4,000		BCA, AS & CORDELLS, etc subscriptions.	BS1
0133283		Sundry Expenses - Op Exp - Building Control	2,000		970.50		2,000		Minor equipment as may be required including separate files and building services related stationary	BS1
0133284		Reimbursements Exps - Build Control	1,000		3,481.90		1,000		Reimbursement of incorrectly tendered fees	BS1
1366297		Admin Cost Allocated - Building Control	109,413		95,796.72		89,355		ABC Rate @ 2.3%	BF
1366298		IT/Records Costs Allocated -Building Control	56,606		50,451.36		61,643		ABC Rate @ 3.9%	BF
0133530		IT Eng & Admin Cost Alloc - Op Exp - Building Control	0		0.00					BF
0133531		Building & Built Strata Control Eng Office Staff Time - Op Exp - Build Contr	1,000		2,530.00		5,000			EMG
0133800		Vehicle & Plant Exps - Building	8,350		7,538.04		7,000		Per Plant Cost Summary	BS1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Operating Income										
0133380		Reimbursements Rec'd Op Income - Building Control		0		0.00				BS1
0133410		Stat Fees & Lic - Building Permits		-150,000		-159,890.93		-150,000	Building Application Fees expected based on previous average income over 3 years	BS1
0133411		Building Strata Application Fees - Op Inc - Building Control		-1,000		0.00		-1,000	Estimate of Built Strata Application fees.	BS1
0133420		Stat Fees & Lic - Demolition Permits		-12,000		-17,409.50		-2,000	Estimated Demolition Permit Fees based on recent year income	BS1
0133440		Stat Fees & Lic - Pool Inspections		-18,288		-20,226.78		-71,512	Rates from 1277 swimming pools @\$56/year, new pool inspection fees and follow up inspections. Note Increased FEE	BS1
0133480		Other Minor Charges Inc GST - Op Inc - Building Control		-17,000		-17,168.46		-17,000	Income from building plans requests and other non application services	BS1
0133485		Other Minor Building Charges & Penalties No GST - Op Inc - Building Control		-26,000		-26,678.00		-1,000	Second Pool Inspection Fees	BS1
TOTAL OPERATING			483,031	-224,288	470,654.22	-241,373.67	503,003	-242,512		
Capital Expenditure										
Capital Income										
TOTAL CAPITAL			0	0	0.00	0.00	0	0		
Building Control Sub Total to Programme Summary			483,031	-224,288	470,654.22	-241,373.67	503,003	-242,512		
Other Economic Services 049										
Operating Expenditure										
1367201		Salary - Op Exp - Economic Services					322,628		Per Salary Structure	ED1
1367202		Superannuation Employee Expense - Op Exp - Economic Services					49,478		Per Salary Structure	ED1
1367203		Staff Housing/Utilities - Op Exp - Economic Services					0		Staff Housing. Staff Utilities	ED1
1367204		Other Employment Costs - Op Exp - Economic Services					18,744		WC \$15.8k + FBT \$6K	ED1
1367210		Economic Development Program Expense - Op Exp - Other Economic Services	30,000		27,111.84		60,000		\$2.5k per Business Breakfast, 4 pa (\$10k), Business Portal Investment attraction \$20k, (Project Brief - Phase 2 & 3 - \$30k Economic Development Strategy)	ED1
Operating Income										
TOTAL OPERATING			30,000	0	27,111.84	0.00	450,850	0		
Capital Expenditure										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
1367402		Chinatown Revitalisation - Cap Exp - Other Economic Services					11,700,000		LTFP - China Town Revitaliation - Cap Exp - \$12.3M - Grant funding \$10M, Loan \$1.7M - Reallocated to transport 12 - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	ES7
1367450		Transfer to Restricted Cash Reserve - Cap Exp - Other Economic Services							Transfer required 2014/15 - upspend grant funding from TDDI	BA
		Capital Income								
1367502		Loans Received China Town Revitalisation - Cap Inc - Other Economic Services						-1,700,000	LTFP - China Town Revitaliation - Cap Exp - \$12.3M - Grant funding \$10M, Loan \$1.7M - Reallocated to transport 12 - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	BA
1367503		Grants & Contr. Received Non Op - Cap Inc - Other Economic Services						-10,000,000	LTFP - China Town Revitaliation - Cap Exp - \$12.3M - Grant funding \$10M, Loan \$1.7M - Reallocated to transport 12 - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	ES7
1367525		Transfer from Restricted Cash Reserve - Cap Exp - Other Economic Services						0	Reallocated to transport 12 - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	BA
1367561		Transfer From Reserve - Chinatown						0	Reallocated to transport 12 - 2014/15 Restricted cash reseve \$300k TDDI& Road reserve \$300k - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015)	BA
		TOTAL CAPITAL	0	0	0.00	0.00	11,700,000	-11,700,000		
		Other Economic Services Total to Programme Summary	30,000	0	27,111.84	0.00	12,150,850	-11,700,000		
		TOTAL ECONOMIC SERVICES	1,705,905	-1,036,708	1,622,199.68	-1,011,746.27	13,817,803	-12,589,754		
		TOTAL TOTAL OPERATING	1,478,812	-1,031,049	1,405,446	-1,006,087	1,715,562	-889,754		
		TOTAL CAPITAL	227,093	-5,659	216,754	-5,659	12,102,241	-11,700,000		
			1,705,905	-1,036,708	1,622,199.68	-1,011,746.27	13,817,803	-12,589,754		

SHIRE OF BROOME
Schedule 14
Other Property & Services
Financial Statement For The Period Ending 30/6/2015

FUNCTION SUMMARY

	Current Year Budget		Current Year Actual		BUDGET 2015-2016	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Private Works 050	61,572	-46,152	74,598.00	-76,219.32	42,782	-28,000
Engineering Office 051	584,735	-152,207	808,393.70	-157,502.70	1,064,215	-133,600
Parks & Gardens Operations 052	-748,142	-33,000	206,067.35	-4,551.26	-508,477	-126,640
Works Operations 084	242,687	-126,000	-263,208.33	-91,824.38	738,885	-151,250
Depot Operations 087	626,640	0	832,475.72	-6,764.00	753,082	0
Plant Operations 091	-370,011	0	-239,482.57	0.00	-248,638	0
Salaries & Wages 135	0	0	0.00	0.00	0	0
Corporate Governance & Support 141	1,320,510	-885,386	1,275,857.29	-693,887.80	483,492	-347,190
IT & Records Operations 146	314,502	-22,001	148,818.02	-17,058.48	664,923	-8,500
Unclassified General 150	96,500	-86,800	88,173.63	12,887.20	189,395	-76,070
Other Building Leased - Unclassified 154	138,488	-207,217	95,159.87	-218,982.74	107,450	-225,800
Community Facilities Leased - Unclassified 155	506,100	-253,900	417,597.37	-147,125.67	261,200	-154,562
Office Properties Leased - Unclassified 156	1,172,443	-1,564,260	784,770.81	-1,419,623.48	5,020,566	-5,722,976
TOTAL OTHER PROPERTY & SERVICES	3,946,024	-3,376,923	4,229,220.86	-2,820,652.63	8,568,875	-6,974,588

SUB-FUNCTION DETAIL FOLLOWS

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Private Works 050										
Operating Expenditure										
0141271		Private Works By Works Exp - Pre Paid & Not Prepaid			52,634.82					
141271		Private Works By Works Exp - For Total Budget Only	9,710		0.00		5,592		As per Engineering Schedule	ES5
141331		Morrell Park Road Maintenance Op Exp - Private Works	32,972		8,162.89		20,000		As per Engineering Schedule - Finance have adjusted the expense allocation for Morrell park as the budget has been reduced to \$20k.	ES5
0141610		P & G Private Works Expenses			10,433.92					
141610		Private Works P & G	7,594		0.00		8,247		As per Engineering Schedule	PK1
141644		Banu Drain - P&G Maint	11,296		3,366.37		8,943		As per Engineering Schedule	PK1
Operating Income										
0141450		Works Private Works Income - Not Prepaid		-11,652		-50,818.17				ES3
0141451		Works - Blue & White Directional Signs & Prepaid Private Works Income		-4,500		-8,337.20		-8,000	- Blue & white directional sign fees; exp in 141366	ES1
0141600		P & G Private Works - Fees Charged		0		-8,901.06				PK1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
		TOTAL OPERATING	61,572	-16,152	74,598.00	-68,056.43	42,782	-8,000		
		Capital Expenditure								
		Capital Income								
0141960		Transfer From Restricted Cash Reserve Private Wks Rd Const - Cap Inc		-30,000		-8,162.89		-20,000	Morrell Park Maint Reserve \$20k	BA
		TOTAL CAPITAL	0	-30,000	0.00	-8,162.89	0	-20,000		
		Private Works Sub Total to Programme Summary	61,572	-46,152	74,598.00	-76,219.32	42,782	-28,000		
		Engineering Office 051								
		Operating Expenditure								
0143010		Salary - Op Exp - Engineering Office	652,513		679,703.04		804,994		Per Salary Structure	ES2
0143013		Superannuation Employee Expense - Engineering	116,376		107,978.15		134,550		Per Salary Structure	ES2
0143023		Staff Housing/Utilities - Op Exp - Engineering Office	81,077		83,347.01		20,000		Staff Housing, Staff Utilities	ES1
0143029		Other Employment Costs - Engineering	36,928		48,634.74		58,837		WC \$29k , FBT \$26k, Phone, Exec Travel	ES1
0143020		Reimb & Other Exp - Op Exp - Eng Office	2,500		1,683.13		1,500		- Eng Office Materials As required	ES1
0143021		Survey Consumables - Op Exp - Eng Office	5,500		528.33		3,500		- \$.5k Survey consumable. \$3k Calibration of survey equipment	ES2
0143022		Minor Assets Expensed - Op Exp - Eng Office	1,500		3,137.31		1,500		- Minor assets as required.	ES1
0143025		Safety Audit Op Exp - Eng Office	10,500		9,913.12		9,000		- \$.5k Consumables as required. \$8.5k Safety Audit.	ES2
0143031		Survey Equipment & Maintenance - Op Exp - Engineering Office	3,200		0.00		1,500		- Equipment Maint.	ES2
0143032		Minor Non IT Items Exp Engineering	1,500		3,259.97		2,300		- \$500 Mobile phone purchase & \$1k Mobile phone charges	ES1
0143033		Title Searches/Survey Info - Op Exp - Engineering Office	100		0.00		20,100		Project brief - Survey & Registration Costs Associated with finalisation of land matters - \$20k + \$100	ES2
0143035		Map Printing & Photos - Op Exp - Engineering Office	300		0.00		300		- Map printing.	ES2
0143036		Advertising - Op Exp - Engineering Office	1,500		557.42		1,500		- WALGA advertising in Bme Advertiser - Public Notice	ES1
0143038		Consultants Engineering Office	60,000		75,162.22		120,000		As per Project Brief Submitted - Eng consultants 9/2/15 \$70k + Asset mgmt consultant \$50k (CEO Discretion)	ES2
0143090		Travel & Conference Expenses - Op Exp - Engineering Office	0		0.00					ES1
0143100		Removal & Relocation Exps - Eng Office	0		0.00					ES1
0143110		Office Duties & Non Productive Eng Office Staff Time - Op Exp-Eng Office								
	143111	General Engineering Activities by Eng Office Staff-Op Exp	0		0.00					ES2
	143112	Service Authority Management Eng Staff Time - Op Exp Eng Off	0		0.00					ES1
	143113	Customer Service Internal Eng Off Staff Time - Op Exp Eng Of	0		0.00					ES2
	143114	Customer Service External Eng Off Staff Time - Op Exp-Eng Of	0		0.00					ES1
	143115	Training Eng Off Staff Time - Op Exp - Eng Off	0		0.00					ES1
0143295		Stationery Exp - Op Exp - Engineering Office	500		502.68		500		- Materials	ES1
0143296		Loss on Sale of Assets - Op Exp - Engineering Office	1,603		0.00				No plant replacement 2015/16	BF
1471296		Fixed Asset Dep'n - Op Exp - Engineering Office	17,900		17,888.39		17,900		As per 'Dep'n Calc Sheet 2015/16'	BF
1471297		Admin Cost Allocated - Engineering	432,894		379,021.78		353,536		ABC Rate @ 9.1%	BF

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
1471298		IT/Records Costs Allocated -Engineering	142,240		126,775.24		154,898		ABC Rate @ 9.8%	BF
0143530		IT & Admin Costs Alloc - Op Exp - Engineering Office	0		0.00					BF
0143800		Vehicle & Plant Exps - Eng Office	38,100		31,455.86		33,200		Per Plant Cost Summary	ES2
0143102		Less Design & Project Management Costs Alloc - Eng Office - Op Exp	-1,095,900		-837,650.00		-900,000			BF
Operating Income										
0143390		Reimb Received No GST Incl Diesel Fuel Rebate & Insurance - Op Inc		-45,000		-57,585.39		-55,000	Finance determined - Account to be reallocated to plant	CS2
0143482		Plan Printing/Sales - Op Inc - Engineering Office		0		0.00				ES1
0143485		Subdivision Engineering Supervision Charges - Op Inc - Eng Off		-33,303		-33,303.11		-49,000	Broome Road Industrial SubDiv Inspection Fees	ES2
0143499		Profit on Sale of Assets - Op Inc - Engineering Office		0		0.00				ES1
0143988		Interest Rec Plant Reserve - Op Inc - Engineering Office		-34,904		-39,614.20		-29,600	Interest received est. 3% of 2014/15 budget closing balance	BA
TOTAL OPERATING			510,831	-113,207	731,898.39	-130,502.70	839,615	-133,600		
Capital Expenditure										
0142988		Transfer to Plant Reserve - Cap Exp - Engineering Office	34,904		39,614.20		224,600		Interest received est. 3% of 2014/15 budget closing balance - Plant reserve transfer for future replacement \$195k	BA
0148004		Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	39,000		36,881.11				No plant replacement 2015/16	ES1
Capital Income										
0143600		Proceeds from Sale of Assets - Cap Inc - Engineering Office		-12,000		0.00			No plant replacement 2015/16	ES1
0143792		Transfer From Plant Reserve - Engineering Office		-27,000		-27,000.00			No plant replacement 2015/16	BA
TOTAL CAPITAL			73,904	-39,000	76,495.31	-27,000.00	224,600	0		
Engineering Office Sub Total to Programme Summary			584,735	-152,207	808,393.70	-157,502.70	1,064,215	-133,600		
Parks & Gardens Operations 052										
Operating Expenditure										
0143500		Salary - Op Exp - P & G (Management)	152,618		183,338.32		357,757		Per Salary Structure	PK1
0143523		Superannuation Employee Expense - P & G Management	20,774		22,296.22		46,878		Per Salary Structure	PK1
0143508		Wages & Related Sick & Holiday - P & G Ops	404,590		570,278.17		381,276		Per Salary Structure	PK1
0143526		Superannuation Employee Expense - P&G Ops	209,994		206,968.75		207,246		Per Salary Structure	PK1
0143028		Staff Housing/Utilities - Op Exp - Parks & Gardens Operations	20,107		33,509.11		27,788		Staff Housing & Utilities	PK1
0143048		Other Employment Costs - P & G	85,626		74,422.25		89,766		WC \$85K, FBT \$5K, Phone, Exec Travel	PK1
0113048		Inclement Weather P&G - Op Exp - P & G Operations								
113048		Inclement Weather P&G	5,034		2,036.88		23,146		As per Engineering Schedule	PK1
0143501		Minor Tools & Equipment - Op Exp - Parks and Gardens Ops	13,400		16,051.38		14,400		As per Engineering Schedule	PK1
0143502		Staff Meetings - P & G Workers								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	143532	General Meeting & CEO15 - P&G	31,086		21,970.83		28,932		As per Engineering Schedule	PK1
	143533	OHS / Toolbox Meetings - P&G	40,412		9,575.72		37,612		As per Engineering Schedule	PK1
0143503		Workers Compensation - Op Exp - Parks & Gardens Operations								
	143503	Workers Compensation - Op Exp - P & G Ops	0		1,102.34					PK1
0143504		Training - Op Exp - Parks & Gardens Operations								
	143504	P&G Staff Training - Op Exp	80,765		92,880.74		73,958		As per Engineering Schedule	PK1
0143507		P & G Equipment Replacement Exp - P & G Ops	24,000		18,943.48		24,000		As per Engineering Schedule	PK1
0143510		Protective Clothing & Equip Uniforms & Boots - Op Exp - P & G Ops	19,000		21,646.73		22,815		As per Engineering Schedule	PK1
0143511		General Expenses - Op Exp - Parks & Gardens Operations	4,600		6,101.76		4,600		As per Engineering Schedule	PK1
0143512		Medicals - Op Exp - Parks & Gardens Operations	5,187		2,627.13		4,200		As per Engineering Schedule	PK1
0143513		Dep'cn Plant & Equip - Op Exp - Parks & Gardens Operations	0		0.00		11,300		As per Engineering Schedule	BF
0143514		Dep'cn Furn & Fittings - Op Exp - Parks & Gardens Operations	0		0.00					BF
	1472296	Fixed Asset Dep'n - Op Exp - Parks & Gardens	1,900		1,434.63		1,800		As per 'Dep'n Calc Sheet 2015/16'	BF
0143520		Loss on Sale of Assets - Op Exp - Parks & Gardens Operations	22,432		0.00		31,279		907 - \$5,500, 10509 - \$3,000, 6910 - \$11,700, 2610 - \$3,130, 6708 - \$5,000, 11604 - \$1,400 Carry over Squirrel / Self Propelled elevatored wk platform PO #66386 Loss \$1.5k (Delivery and invoice July 2015)	BF
0143585		Phone Exps - P & G	11,300		7,807.64		3,900		Allocation as per phone bill P&G \$325 mth	PK1
	1472297	Admin Cost Allocated - P & G	623,177		545,624.79		508,936		ABC Rate @13.1%	BF
	1472298	IT/Records Costs Allocated -P & G	71,120		63,387.60		77,449		ABC Rate @ 4.9%	BF
0143630		IT & Admin Costs Alloc - Op Exp - P & G Ops	0		0.00					BF
0143733		Operations/Maint Support for Parks & Gardens by Eng Office Staff-Op Exp	0		0.00					ES1
0143734		Depot Cost Alloc - Op Exp - Parks & Gardens Operations	0		0.00					BF
0143801		Vehicle & Plant Exps - P & G Ops	151,085		327,169.44		145,300		Per Plant Cost Summary	PK1
0143521		PWOH Parks Allocated - Op Exp - Parks & Gardens Operations	-2,942,349		-2,150,390.91		-2,987,815		As per Engineering Schedule P&G Opex \$2.971M & P&G Capex \$24k	BA
		Operating Income								
0143383		Reimbursements - Sundry P & G Ops		0		0.00				PK1
0143518		Profit on Sale of Assets - Op Inc - Parks & Gardens Operations		0		-4,551.26		-41,640	9010 - \$400, 6601 - \$3000, 88507 - \$900, 8910 - \$37,340	BF
		TOTAL OPERATING	-944,142	0	78,783.00	-4,551.26	-863,477	-41,640		
		Capital Expenditure								
0143610		Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	196,000		127,284.35		355,000		Replace - 9010, 907, 6601. New Carry over Squirrel / Self Propelled elevatored wk platform PO #66386 Purchase \$80k (Delivery and invoice July 2015)	ES1
0143621		Vehicle & Plant New - Cap Exp - P&G Operations	0		0.00					ES1
		Capital Income								
0143601		Proceeds from Sale of Assets - Cap Inc - Parks & Gardens Operations		-33,000		0.00		-85,000	Replace - 9010, 907, 6601.Sell - 10509, 6910, 2610, 88507, 6708. Carry over Squirrel / Self Propelled elevatored wk platform PO #66386 sale \$10k (Delivery and invoice July 2015)	ES1
		TOTAL CAPITAL	196,000	-33,000	127,284.35	0.00	355,000	-85,000		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Parks & Gardens Operations Sub Total to Programme Summary			-748,142	-33,000	206,067.35	-4,551.26	-508,477	-126,640		
Works Operations 084										
Operating Expenditure										
0148010		Salary - Op Exp - Works (Management)	233,418		239,930.56		346,213		Per Salary Structure	ES3
0148015		Superannuation Employee Expense - Works Management	31,018		16,098.18		38,870		Per Salary Structure	ES3
0143050		Wages & related Sick & Annual Leave Workers Exp - Works Ops	338,217		407,407.74		281,859		Per Salary Structure	ES3
0143054		Superannuation Employee Expense - Works Operations	176,876		198,162.75		171,366		Per Salary Structure	ES3
0148028		Staff Housing/Utilities - Op Exp - Works	31,112		38,022.73		13,000		Staff Housing	ES3
0148035		Other Employment Costs - Works Ops	68,781		52,602.54		68,947		WC \$70k + BRAC \$2k + \$300 fbt	ES3
0142045		Staff Meetings Exp - Works Workers								
142045		General Meeting & CEO15 - Works	16,141		18,605.83		13,838		As per Engineering Schedule	ES5
142047		OHS / Toolbox Meetings - Works	20,983		23,131.31		17,989		As per Engineering Schedule	ES5
0143080		Works Protective Clothing - Op Exp - Works Operations	17,300		16,113.04		16,245		As per Engineering Schedule	ES3
0143730		Operations/Maint Support for Works Ops by Eng Office Staff - Op Exp	0		0.00					BF
0143731		Depot Cost Alloc - Op Exp - Works Operations	0		0.00					BF
0148281		Works Training - Op Exp - Works Operations								
148281		Works Staff Training - Op Exp	55,896		44,243.06		49,362		As per Engineering Schedule	ES5
0148282		Works Medicals - Op Exp - Works Operations								
148286		Works Medicals - Op Exp - Works Operations	6,300		1,128.43		5,250		As per Engineering Schedule	ES5
0148283		Minor Equipment Replacement - Op Exp - Works Operations	7,500		6,908.54		6,400		As per Engineering Schedule	ES3
0148284		Sundry Mobile & Sat Phone Exp - Works Ops	8,520		7,262.72		8,520		As per Engineering Schedule	ES3
0148396		Loss On Sale Of Assets - Op Exp - Works Operations	28,873		0.00		82,409		Plant numbers 8308 & 5110 Carry over 2014/15 Water Truck Hino PO # 68629 delivery and invoice July 2015 \$6.7k loss	BF
1473297		Admin Cost Allocated - Woks Ops	704,048		616,430.98		574,981		ABC Rate @ 14.8%	BF
1473298		IT/Records Costs Allocated -Works Ops	14,514		12,936.24		15,806		ABC Rate @ 1.0%	BF
0148530		IT & Admin Costs Alloc - Op Exp - Works Operations	0		0.00					BF
0148800		Vehicle & Plant Exps - Works Ops	130,465		111,031.59		109,000		Per Plant Cost Summary	ES3
0149104		Int Repayment Loan 192 - Small Street Sweeper - Op Exp	0		0.00					BA
0143290		Less On Costs Alloc - Op Exp - Works Operations	-2,121,775		-2,288,518.97		-1,818,236		As per Engineering Schedule W&S Opex \$1575M + W&S Capex \$261k	BA
Operating Income										
0148406		Reimbursements Rec'd No GST - Works Ops - Op Inc		0		-6.20				ES1
0148415		Surplus Minor Equip Sales Works Ops - OP Inc		0		0.00				ES1
0148499		Profit On Sale of Assets - Op Inc - Works Operations		0		0.00		-6,250	Plant numbers 8308 & 5110	BF
TOTAL OPERATING			-231,813	0	-478,502.73	-6.20	1,819	-6,250		
Capital Expenditure										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0148611		Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	474,500		215,294.40		737,066		Plant numbers 8308 & 5110 - Carry over 2014/15 Water Truck Hino PO # 68629 \$230k Purchase & D-MAX Tilt Tray \$12k PO#69480 (delivery and invoice July 2015)	ES1
0149226		Principal Repayment Loan 192 - Small Street Sweeper - Cap Exp -Wks Ops	0		0.00					BA
Capital Income										
0148600		Proceeds from Sale of Assets - Cap Inc - Works Operations		-126,000		-91,818.18		-145,000	Plant numbers 8308 & 5110 - Carry over 2014/15 Water Truck Hino PO # 68629 delivery and invoice July 2015 \$50k sale	ES1
TOTAL CAPITAL			474,500	-126,000	215,294.40	-91,818.18	737,066	-145,000		
Works Operations Sub Total to Programme Summary			242,687	-126,000	-263,208.33	-91,824.38	738,885	-151,250		
Depot Operations 087										
Operating Expenditure										
0148070		Salary - Op Exp - Depot (Management)	81,209		98,324.04		95,365		Per Salary Structure	ES3
0148071		Superannuation Employee Expense - Depot	7,644		7,681.12		9,646		Per Salary Structure	ES3
0148050		Default Wages Sick & Annual Leave Mechanics Exp - Depot	52,941		105,243.27		50,629		Per Salary Structure	ES3
0148051		Superannuation Employee Expense - Depot Staff	29,172		28,321.78		29,094		Per Salary Structure	ES3
1474206		Other Employment Costs - Depot Staff	12,766		9,705.30		13,381		WC \$13k	ES3
0148020		Staff Housing/Utilities - Op Exp - Depot	1,560		0.00		12,220		Staff Utilities	ES3
0000800		Oils & Lubricants - Op Exp - Depot Operations	24,000		23,131.75		24,800		As per Engineering Schedule	ES3
0148025		Staff Meetings & Office Duties Exp - Depot Operations								
148026		General Meeting & CEO15 - Depot	3,209		3,984.23		2,332		As per Engineering Schedule	ES3
148027		OHS / Toolbox Meetings - Depot	4,172		1,991.27		3,032		As per Engineering Schedule	ES3
148029		Workshop Supervisor Office Duties - Op Exp - Depot Ops	91,810		106,803.03		111,249		As per Engineering Schedule	ES3
0148060		Contract Staff Op Exp - Depot Ops	2,500		2,484.93		3,500		As per Engineering Schedule	ES3
0148078		Minor Assets - Op Exp - Depot Operations	8,000		9,325.24		8,050		As per Engineering Schedule	ES3
0148100		Depot Building & Grounds Op Exps - Depot Operations								
148101		Depot Build & Grounds - P&G Maint	19,833		15,319.00		17,976		As per Engineering Schedule	PK1
148105		Depot Building Maint General - Op Exp	20,000		17,575.10		10,000		- Reactive Maintenance	PM2
148110		Depot Planned Maintenance & Minor Works	11,200		10,352.54		11,000		\$600 bi-annual pest inspection RFQ 13-03, \$550 RCD & light testing RFT 13-14, painting RFT 12-10, \$3,200 quarterly a/c maintenance RFT 13-16, \$1,500 annual a/c deep clean RFT 13-14.	PM2
148294		Depot Cleaning	26,000		22,094.05		26,000		- \$22,320 cleaning RFT 13-05, plus consumables and provision of staff mess, \$220 sanitary waste removal	PM2
148295		Depot Build & Grounds - Works Maint	52,899		52,391.18		51,828		As per Engineering Schedule	ES3
148296		Security, Insurance, Utilities & Other Op Exp - Depot	60,900		76,311.73		58,000		- \$8,310 security contract RFT 13-01, \$300 alarm monitoring. \$15k skips + \$30 power + 3k phone + \$4k water	PM2
0148271		Workshop Consumables Exp - Depot	12,000		11,771.86		11,500		As per Engineering Schedule	ES3
0148279		Apprentice Training - Op Exp - Depot Operations								
148279		Apprentice Training - Depot	7,000		0.00		4,500		As per Engineering Schedule	ES3
0148291		Consumables - Op Exp - Depot Operations	20,000		17,698.20		19,500		As per Engineering Schedule	ES3
0148292		Tool Replacement - Op Exp - Depot Operations	11,000		8,686.11		10,150		As per Engineering Schedule	ES3

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0148293		Safety Equip - Op Exp - Depot Operations	26,900		25,012.81		27,500		As per Engineering Schedule	ES3
0148297		Roadwork Signs - Op Exp - Depot Operations								
	148297	Roadwork Signs - Op Exp - Depot Ops	15,000		14,642.36		17,200		As per Engineering Schedule	ES3
0148298		Depot Training - Op Exp - Depot Operations								
	148298	Depot Staff Training - Op Exp	7,702		9,720.70		9,096		As per Engineering Schedule	ES3
0148299		Insurances - Op Exp - Depot Operations	6,650		8,770.47		9,000		Insurance actuals plus 3% \$9000	ES3
0148305		IT Costs Alloc - Depot Ops	29,029		25,872.49		31,612		ABC Rate @ 2.0%	BF
0148597		Dep'cn Land & Building - Op Exp - Depot Operations	0		0.00					BF
0148598		Dep'cn Plant & Equipment - Op Exp - Depot Operations	0		0.00					BF
0148599		Dep'cn Furn & Fittings - Op Exp - Depot Operations	0		0.00					BF
0149804		Depn Exp Other Infra - Op Exp - Depot Ops	0		0.00					BF
	1474296	Fixed Asset Depn - Op Exp - Depot	32,400		19,343.75		20,100		As per 'Dep'n Calc Sheet 2015/16'	BF
0148630		Admin Costs Alloc - Op Exp - Depot Operations	114,170		99,961.79		93,240		ABC Rate @ 2.4%	BF
0148801		Vehicle & Plant Exps - Depot Ops	27,050		27,530.86		25,700		Per Plant Cost Summary	ES3
0149028		Workshop Cleaning & Other Operational Exps - Op Exp								
	149030	Workshop Cleaning - Depot	20,859		23,766.40		30,316		As per Engineering Schedule	ES3
0149225		Depot Sundry Exp - Depot Ops	5,000		5,032.00		4,800		As per Engineering Schedule	ES3
0148301		Depot Overheads Alloc - Op Exp - Depot Operations	-263,435		-101,290.64		-130,233			BA
0148302		Less Costs Alloc - Op Exp - Depot Operations	0		0.00					BF
		Operating Income								
0148605		Reimb & Sundry Income Rec'd - Op Inc - Depot Operations		0		0.00				ES3
0148606		Reimbursements Rec'd W. Comp & Sundry No GST - Depot Ops - Op Inc		0		-6,764.00		0		ES3
		TOTAL OPERATING	581,140	0	787,558.72	-6,764.00	722,082	0		
		Capital Expenditure								
0148003										
	148007	Depot Building Const Renewal - Cap Exp - Depot Operations	45,500		44,917.00					ES5
0148016		Other Infrastructure New Const - Depot Ops - Cap Exp								
	148017	Other Infrastructure New Const - Depot Ops - Cap Exp	0		0.00		31,000		Project Brief - Installation fuel bowser depot 100% Muni - \$3K Contract, \$27k Materials & \$1k Labour	ES3
		Capital Income								
		TOTAL CAPITAL	45,500	0	44,917.00	0.00	31,000	0		
		Depot Operations Sub Total to Programme Summary	626,640	0	832,475.72	-6,764.00	753,082	0		
		Plant Operations 091								
		Operating Expenditure								
0145101		Plant Repair Wages - Op Exp - Plant Operation	795,435		772,152.20		666,791		As per Engineering Schedule	ES3

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0145102		Plant Tyres & Tubes - Op Exp - Plant Operation	85,000		89,129.50		77,000		As per Engineering Schedule	ES3
0145103		Plant Parts & Repairs - Op Exp - Plant Operation	388,520		382,771.75		450,000		Per Eng Ops Worksheet	ES3
0145104		Plant Insurance & Licences - Op Exp - Plant Operation	99,806		66,154.49		69,000		Insurance \$51k + \$18k Licences	ES3
0145105		Plant Fuel & Oil - Op Exp - Plant Operation	354,146		341,548.03		387,274		Per Eng Ops Worksheet	ES3
0145106		Plant Depreciation - Op Exp - Plant Operation	534,200		612,964.61		605,900		As per 'Dep'n Calc Sheet 2015/16'	BF
0145290		Plant Operation Costs Allocated - Op Exp - Plant Operation	-1,992,781		-1,963,711.05		-1,845,349		Finance entered - Balancing plant operating costs.	ES3
0145291		Plant Dep'n Op Alloc (Credits) - Op Exp - Plant Operation	-634,337		-540,492.10		-659,254		Finance entered - Balancing plant deprn.	ES3
		Operating Income								
		TOTAL OPERATING	-370,011	0	-239,482.57	0.00	-248,638	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Plant Operations Sub Total to Programme Summary	-370,011	0	-239,482.57	0.00	-248,638	0		
		Salaries & Wages 135								
		Operating Expenditure								
0146010		Salaries & Wages For Year - Op Exp - Salaries & Wages	14,353,769		13,970,590.77		13,224,183		Salaries & wages (incl housing and utilities allowances) as per salary structure budget 2015/16	BA
0146200		Salaries & Wages Allocated - Op Exp - Salaries & Wages	-14,353,769		-13,970,590.77		-13,224,183		Salaries & wages (incl housing and utilities allowances) as per salary structure budget 2015/16	BA
0148055		Unallocated Salaries - Op Exp - Salaries & Wages	0		0.00					BA
		Operating Income								
		TOTAL OPERATING	0	0	0.00	0.00	0	0		
		Capital Expenditure								
		Capital Income								
		TOTAL CAPITAL	0	0	0.00	0.00	0	0		
		Salaries & Wages Sub Total to Programme Summary	0	0	0.00	0.00	0	0		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Corporate Governance & Support 141										
Operating Expenditure										
0142002		Salary - Op Exp - Corp Serv Directorate	132,268		125,958.71		138,541		Per Salary Structure	CS1
0142003		Superannuation Employee Expense - Corp Service Directorate	22,854		24,281.22		23,738		Per Salary Structure	CS1
0142020		Other Employment Costs - Corp Serv Directorate	9,987		31,434.08		29,048		WC \$9k , FBT \$17k, Phone, Exec Travel, Study Fees \$4k + BRAC \$1k	CS1
0142021		Staff Housing/Utilities - Op Exp - Corp Services Directorate	15,187		14,623.83		14,568		Staff Housing	CS1
0142004		Salary - Op Exp - Finance	965,119		987,792.12		778,788		Per Salary Structure	CS2
0142005		Superannuation Employee Expense - Finance	126,308		125,109.50		118,700		Per Salary Structure	CS2
0142024		Staff Housing/Utilities - Op Exp - Finance	85,517		88,075.39		0		Staff Housing , Staff Utilities	CS2
0142034		Other Employment Costs - Finance	59,651		42,550.64		54,647		WC \$30k , FBT \$21k, Phone, Exec Travel + BRAC \$2000	CS2
0142006		Salary - Op Exp - Human Resources	276,383		268,178.00		280,650		Per Salary Structure	CS3
0142007		Superannuation Employee Expense - HR	45,864		39,297.12		50,067		Per Salary Structure	CS3
0142036		Staff Housing/Utilities - Op Exp - Human Resources	27,172		1,804.87		0		Staff Housing , Staff utilities	CS3
0142037		Other Employment Costs - Human Resources	11,990		17,004.61		13,086		WC \$11k + BRAC \$2K	CS3
0142010		Salary - Op Exp - Gen Admin	495,734		450,359.43		416,366		Per Salary Structure	CS4
0142011		Superannuation Employee Expense - General Admin	65,477		60,402.78		54,990		Per Salary Structure	CS4
0142012		Relieving Staff Exp - DCS - Gen Admin	120,000		116,431.60		20,000		Accom, flights for rates assistance as per project brief. Relief staff required for July - September \$5k	CS1
0142023		Staff Housing/Utilities - Op Exp - Gen Admin	41,524		33,891.32		0		Staff Housing , Staff Utilities	CS4
0142025		Other Employment Costs - General Admin	21,222		16,133.96		16,446		WC \$16K	CS4
0142013		Salary - Op Exp - Property Management	452,609		419,568.32		0		Per Salary Structure	PM1
0142016		Superannuation Employee Expense - Property Management	71,812		56,466.70		0		Per Salary Structure	PM1
0142026		Staff Housing/Utilities - Op Exp - Property Management	56,026		35,494.22		0		Staff Housing , Staff Utilities	ADMIN3
0142027		Other Employment Costs - Property Management	23,380		17,689.27		0		WC , FBT, Phone, Exec Travel	ADMIN3
0142232		LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov	24,000		0.00					CS3
0142040		All Ex Employee LSL & Other Exps (From any work area) - Gen Admin	35,782		5,793.29					BA
0142320		Transfer From - Leave Reserve Corp Gov & Support		-220,208		0.00		0	Refer COA 142040 Op Exp	BA
0140101		Interest Exp Loan 168 - Op Exp - General Admin O'Heads	19,620		12,997.60				Loan balance repaid 30.06.2015	BA
0140104		Interest on Overdraft - Op Exp - General Admin O'Heads	0		0.00					CS2
0141800		Vehicle & Plant Exps - Gen Admin	12,250		11,847.46		12,400		Per Plant Cost Summary	CS1
0141801		Vehicle Running Exps - Property Management	7,150		5,227.01		6,700		Per Plant Cost Summary	ADMIN3
0142000		Shire Admin Building Haas St Op Exp - Gen Admin								
	142000	Shire Office Haas St - Security, Utils & Ins Exp - Op Exp - Corp Gov & Supp	255,800		183,008.71		216,500		- \$6,900 security RFT 13-01, \$1,500 employee cards & alarm monitoring, \$12,090 weekly skip and recycleable pick ups. + Power 110k + phone 20k + water 25k + insurance \$41k	PM2
	142054	Shire Office Haas St - P & G Maint	91,675		80,967.37		86,172		As per Engineering Schedule	PK1
	142055	Shire Office Haas St - Cleaning Exp	79,992		78,214.86		90,000		- \$68,072 cleaning RFT 12-09, \$5,720 quarterly glass cleaning RFT 12-09, \$1,300 sanitary waste removal, consumables and provision for staff mess \$5,000 annual tile scrub & vinyl clean RFT 13-14, \$4,000 annual carpet clean RFT 13-14.	PM2
	142056	Shire Office Haas St - Build Maint Exp	25,000		25,405.23		25,000		- Reactive Maintenance	PM2
	142058	Shire Office Haas St Planned Maint & Minor Works - Op Exp	57,245		46,122.70		45,000		- \$800 bi-annual pest, \$400, painting RFT 12-10, \$10,000 quarterly a/c maint, \$6,500 a/c deep clean \$705 auto door, \$1,300 H2O,	PM2

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0142015		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	30,000		34,616.70		35,000			CS3
0142039		Cost of Books Sold - Op Exp - Gen Admin	0		0.00					CS2
0142042		Performance Based Rewards - Gen Admin	4,600		5,966.27		6,966		CEO 15 x11 Indoor @, CEO 15 x 4 Outdoor, Policy 2.2.7 Gratuity Payments, Take 5 Incentive x 12	CS3
0142043		Organisational Training - General	167,000		138,718.41		315,564		Organisational Training schedule as attached.	CS3
0142044		Uniform - Op Exp - General Admin O'Heads	25,000		20,379.62		21,500		- Based on current recruitment figures - 20 x \$550 (new employees) and 30 x \$350 (existing employees) does not include Depot or BRAC.	CS3
0142046		Recruitment Expenses - Op Exp - General Admin O'Heads	81,000		79,018.86		69,390		- 15 x Recruitments @ \$350, 15 x Recruitments @ \$1,900, 3 x second interviews @ \$880, \$3K RSS Feed and \$30K for Executive/Specialist recruitment	CS3
0142048		HRM Consultancy - Op Exp	20,000		27,490.99		5,000		\$5K contingency for ad-hoc IR claims / response to claims	CS3
0142049		Employee Assistance Programme - Op Exp	1,200		48.76		1,000		Allocation for Professional Counselling if required	CS3
0142050		Shire Office Barker St - Op Exps - Corp Gov Support								
	142051	Shire Office Barker St Operating Expenses	58,400		69,060.08		64,200		- \$18,152 cleaning RFT 12-09, \$1.820 quarterly glass cleaning RFT 12-09 \$4,000 carpet & tile clean, external jetwash \$220 sanitary waste removal \$8,310 security RFT 13-03, \$1,000 staff cards and security monitoring. + power \$15k + water \$3k+\$12200 insurance	PM2
	142053	Shire Office Barker St - Building General Maintenance Exp	10,000		3,045.17		5,000		- Reactive Maintenance	PM2
	142057	Shire Office Barker St - Planned Maint & Minor Works - Op Exp	15,600		14,971.03		10,500		\$400 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$5,335 quarterly a/c maintenance RFT 13-16, \$4,500 annual a/c deep clean RFT 13-14	PM2
	142496	Shire Office Barker St - P&G Maint	33,351		23,220.40		24,926		As per Engineering Schedule	PK1
0142060		IT/Records Costs Allocated -Corp Gov Support	355,600		316,938.14		387,244		Rate @24.5%	BF
0142070		Printing & Stationery - Op Exp - General Admin O'Heads	30,000		21,895.45		27,000		General Admin Printing and Stationery - reduction from 2014/15 due to savings in increased electronic dissemination of information.	CS4
0142090		Postage & Freight - Op Exp - General Administration O'Heads	27,000		20,134.47		25,000		Primarily postage. Aust Post have indicated proposed increase in March 15 - unable to determine amount.	CS4
0142100		Advertising - Op Exp - General Administration O'Heads	3,000		2,591.55		3,000		Advertising meeting dates for OMC, Special and Annual Electors.	CS4
0142110		Office Equipment Maintenance - Op Exp - General Administration O'Heads	0		0.00					PM1
0142111		Minor Asset Purchases - Op Exp - General Administration O'Heads	1,000		6,969.29		10,000		Office desk chairs as required (10 of) \$2,500 Carpet protection chair mats (40 of) \$5,400, Fridge staff mess \$2k	PM2
0142112		Sundry Exp Corp Serv - Op Exp - General Administration O'Heads	1,000		687.26		1,000			CS1
0142120		Bank Charges with GST Only - Op Exp - General Administration O'Heads	45,000		50,925.40		55,000		Merchant fees and bank charges	CS2
0142121		Bank Charges - No GST - Op Exp - General Administration O'Heads	0		-69.70					CS2
0142160		Other Office Expenses - Op Exp - General Administration O'Heads	8,000		5,488.77		8,000		Minor Kitchen office supplies \$8K	CS4
0142184		Gifts & Miscellaneous Employee Op Exp - Corp Gov	500		830.06		500		Nominal allocation for miscellaneous gifts	CS3
0142191		Relocation & Removal Costs - All Staff - Op Exp - Corp Gov	40,000		22,662.82		50,000		Based on five executive recruitment engagements (estimate only)	CS3
0142230		Legal Corp Serv - Op Exp - Corp Gov & Support (legal recovery opinc see 14	5,000		1,141.60		5,000		- Legal Expenses	CS1
0142231		Consultants Corp Serv - Op Exp - Corp Gov Support	105,000		100,408.22					CS1
0142233		Consultants Administration Dept - Op Exp - Corp Gov Support	0		0.00		1,500		Design and layout of Annual Report - \$1.5k	CS4
0142260		Insurance - Op Exp - General Administration O'Heads	211,283		202,065.62		208,000		Insurance actuals plus 3% \$208k	ADMIN5
0142261		Occupation Health & Safety - Op Exp - General Admin O'Heads	10,000		8,030.87		10,000		OSH Initiatives and Improvements \$8k & \$2k other employee	CS3
0142273		HR Staff Printing & Stationery and Other Exp - Op Exp - General Admin O'H	300		300.00		600		\$600 survey monkey x2 (exit interview analysis and organisational access	CS3
0142281		Refund Overpayments - Op Exp - General Administration O'Heads	-		-					CS2

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0142296		Loss on Asset Disposal - Gen Admin	-		-					BF
0142299		Dep'cn Furniture & Fittings - Op Exp-Corp Gov & Support	-		-					BF
0142000		Shire Admin Building Haas St Op Exp - Gen Admin								
142297		Shire Office Haas St Dep'n Exp Building	-		-					BF
0142098		Shire Office Barker St - Dep'n Exp Plant - Corp Gov Support	-		-					BF
0142050		Shire Office Barker St - Op Exps - Corp Gov Support								
142497		Dep'n Exp - All - Shire Office Barker St	-		-					BF
1477296		Fixed Asset Depreciation - Corporate Governance & Support	326,000		239,576.75		244,000		As per 'Dep'n Calc Sheet 2015/16'	BF
0142300		Accrued Leave Expense	0		0.00					BA
0142305		Doubtful Debt Expenses - Op Exp - General Administration O'Heads	0		0.00		8,000		General provision based on historical data.	BA
0142548		Local Number Plate Purchases - Op Exp - General Administration O'Heads	2,400		2,600.00		2,400		Based on 12 plates @ \$200 which is current DoT fee.	CS4
0144023		Asset Management Program & Sundry Exp - Op Exp - Corp Gov & Support	94,000		36,034.60		75,500		Asset Management improvements through implementation of Pocket Ramm \$4400, purchase of current Rawlinsons Australian Construction Handbook and IPWEA practice notes \$700, continuation of existing professional development commitments \$1900. (Carry over 2014/15 Infranstructure FV \$68.5k)	ADMIN3
0144024		Consultant & Other Exp R4R CLGF - Op Exp - Corp Gov & Support	0		0.00					CS1
0144025		Property Dept Tools & Sundry Exp - Op Exp - Property Dep't	0		0.00					ADMIN3
0144027		Property Dept Legal Expenses - Op Exp - Property Dep't (see legal recovery	75,000		41,459.16		60,000		- Lease renewals and extensions (17 of) and documentation.	PM1
0142999		Less Cost Alloc - Op Exp - General Administration O'Heads	-4,757,078		-4,165,074.51		-3,885,005			BF
		Operating Income								
0142212		Interest Rec on Muni Investment - Op Inc - General Administration O'Heads		-186,000		-229,981.44		-177,000	Interest on an average balance of \$6,200,000 at interest rate of 2%.	BA
0142213		Unalloc Interest Rec'd on Trust Invest - Op Inc - General Admin O'Heads		-7,000		-1,225.72		0	Interest is no longer earned on trust accounts.	BA
0142389		Reimbursement No GST - Op Inc - General Administration		0		-4,764.00				CS2
0142390		Reimb Bonuses Rebates & Sundry Income Inc GST - Op Inc - General Admi		-20,000		-24,789.62		-10,000	WALGA advertising rebate \$5k and others	CS3
0142393		LGIS Insurance Bonus & Funding (Exp in 142232) - Op Inc - Corp Gov		-136,000		-176,076.24				ADMIN1
0142394		Legal Employee Leave & Other No GST Reimb from Others Op Inc - Corp Gc		0		-25,523.19				CS2
0142395		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads		-30,000		-34,615.71				CS3
0142439		Book Sales - Op Inc - Gen Admin		0		0.00				CS4
0142440		Sales Information Of Records (i.e. FOI) - Op Inc - General Administration O'		-500		-1,239.75		-500	FOI Application Fees	CS6
0142441		Photocopying & Sundries + GST - Op Inc - General Administration O'Heads		-100		-8.86		-50	Minimal requests received	CS4
0142471		Commission - DFES / FESA ESL Levy collection		-9,500		-8,876.30		-9,500		CS2
0142500		Local Number Plate Sales Op Inc - Gen Admin		-3,840		-4,072.74		-3,840	Based on 12 plates @ proposed 15/16 fee of \$320. Dependent on public requests for plates.	CS4
0142791		Interest Rec Building Reserve - Op Inc - General Administration O'Heads		-93,282		-106,876.86		-75,100	Interest received est. 3% of 2014/15 budget closing balance	BA
0142995		Reimbursement Property Dept Legal Fee - Op Inc - Corp Gov & Supp (Legal		-70,000		-11,014.42		-20,000	- Partial reimbursement for lease renewals and extensions (17 of) and documentation.	PM1
0142997		Interest Rec Leave Reserve - Op Inc - General Administration O'Heads		-58,956		-64,822.95		-51,200	Interest received est. 3% of 2014/15 budget closing balance	BA
		TOTAL OPERATING	763,754	-835,386	754,264.03	-693,887.80	347,192	-347,190		
		Capital Expenditure								

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0142301		Princ Repay Loan 168 - Cap Exp - General Administration	326,518		326,518.45				Loan balance repaid 30.06.2015	BA
0142546		Shire Office Barker St Mobile Furn & Equip New - Cap Exp - Corp Govt Supp	0		0.00					PM1
0142557		Shire Office Build Haas St Upgrade (Inc Fixed Furn)-Cap Exp- Corp Gov	0		0.00					PM1
0142558		Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	55,000		375.00		10,000		- Refer LTFP "Administration Precinct Renewal" Account - reduced to \$10k	PM1
0147372		Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support	0		0.00					PM1
0147470		Barker St Shire Office - Garden Infra Upgrade Const- Corp Gov -Cap Exp								
147471		Barker St Shire Office - Garden Infra Upgrade Const- Corp Gov -Cap Exp	0		0.00					PK1
0141790		Transfer to Building Reserve - Cap Exp - General Administration O'Heads	116,282		129,876.86		75,100		Interest received est. 3% of 2014/15 budget closing balance	BA
0141997		Transfer to Leave Reserve - Cap Exp - Corp Gov & Support	58,956		64,822.95		51,200		Interest received est. 3% of 2014/15 budget closing balance	BA
		Capital Income								
0142790		Transfer From Building Reserve Gen Admin		-50,000		0.00		0	- Refer LTFP "Administration Precinct Renewal" Account # 142558 \$0	BA
		TOTAL CAPITAL	556,756	-50,000	521,593.26	0.00	136,300	0		
		Corporate Governance & Support Sub Total to Programme Summary	1,320,510	-885,386	1,275,857.29	-693,887.80	483,492	-347,190		
		IT & Records Operations 146								
		Operating Expenditure								
0146105		Salary - Op Exp - IT	267,280		224,077.60		292,284		Per Salary Structure	CS6
0146108		Superannuation Employee Expense - IT	31,097		31,311.34		37,804		Per Salary Structure	CS6
0146118		Staff Housing/Utilities - Op Exp - IT Ops	28,144		23,794.70		0		Staff Housing, Staff Utilities	CS6
0146117		Other Employment Costs - IT	11,669		10,398.58		13,045		WC \$11K + Brac \$1500	CS6
0146106		Salary - Op Exp - Records	232,054		237,767.79		255,743		Per Salary Structure	CS6
0146113		Superannuation Employee Expense - Records	34,658		33,743.95		35,750		Per Salary Structure	CS6
0146119		Staff Housing/Utilities - Op Exp - Records Ops	25,507		27,073.89		0		Staff Housing , Staff Utilities	CS6
0146121		Other Employment Costs - Records	10,174		9,262.02		11,602		WC \$10,102 + BRAC Membership \$1500	CS6
0142075		Records Management Exps - IT	6,000		6,220.88		6,000		Stationary, Files, Labels \$3K; Archive & Disposals \$2K; General Records Expenditure \$1K.	CS6
0146102		License Maint and Support - IT Exp	275,496		275,279.64		326,940		ACMA UHF & Radio \$1K; Airwatch \$4.5K; Amlib \$5.5K; AutoCAD \$3K; BeingThere \$8.5K; CAMMS Interplan \$15K; Council Dashboard \$6.04K; DMS Intramaps \$15K; Domain & Certificate Renewal \$1K; Envisionware \$500; EzeScan \$3K; GISSA R-D-O SPEC \$3K; Glass' AutoEdge \$2K; HDS SAN \$3K; Hosted Backups \$7K; InfoCouncil \$6K; Interplan Hosting \$7.2K; IPWEA NAMS & Systems PLUS \$1K; Landgate \$1.5K; Landworks Pro \$600; Links LMS \$3.1K; Magnet Office \$3K; Microsoft \$58K; Moloney Asset \$1K; NearMap \$25K; NEC \$3.5K; Online Safety Systems \$3.5K; RapidPlan \$1K; Seamless CMS \$13K; SLIP \$2K; Symantec Archive & Email \$13K; SynergySoft & Universe ALF Subscription \$79K; SynergySoft Platinum Support \$16K; Trend Micro \$3K; Veeam Backup & Replication \$4K; Watchguard \$2K; Wave1 \$2.5K;	CS6

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO	
			Expenditure	Income	Expenditure	Income	Expenditure	Income			
0146104		Equip Maint & Supplies - IT Exp - OP Exp	107,750		90,498.56		112,820		\$66.5k Toner Replacements, \$6k Equip Service, Peripheral Equipment Replacement \$4K; Mobile Broadband Cards \$3K; Telstra Rotary Lines \$4k; Business Broadband Internet \$29K + insurance \$320	CS6	
0146109		Software<\$5000 - IT Exp	21,000		23,131.83		41,900		InfoCouncil Development \$3K; Interplan Development \$3K; SynergySoft Records Reports \$4K; Office 365 Licences \$1.6K; General Software Expenditure \$5K; Project Licences \$5K; Yr2 30 x Microsoft Core CAL \$4.8K; Yr2 30 x Windows Enterprise SA \$3K; Yr2 30 x Office Pro SA \$10.5K; Trend Enterprise Suite x 30 \$2K	CS6	
0146110		Minor Assets<\$5000 - IT Exp	74,000		69,351.09		81,000		Desktop Replacement \$42K; Peripheral Replacement \$15K; Network Equipment \$10K; LCD Replacement \$8K; Wireless AP BRAC & Depot \$6K;	CS6	
0146111		IT Contract Consultants - Exp	0		0.00		80,000		GIS Contract	CS6	
0146199		Fixed Asset Dep'n - Op Exp - IT	336,600		265,864.07		294,200		**Note expense transferred from account 101422310	BF	
0146159		Less Op Costs Alloc - IT	-1,451,428		-1,293,624.78		-1,580,591		As per 'Dep'n Calc Sheet 2015/16'	BF	
		Operating Income									
0146160		User Charges & Sales (Inc GST) - Op Inc - IT & Records Operations		0		-5,692.48				CS6	
0142996		Interest Rec Equip & Ins Reserve - Op Inc - General Administration O'Heads		-10,001		-11,366.00			-8,500	Interest received est. 3% of 2014/15 budget closing balance	BA
		TOTAL OPERATING	10,001	-10,001	34,151.16	-17,058.48	8,497	-8,500			
		Capital Expenditure									
0146120		Equip & H'Ware > \$5000 Cap Exp - IT	63,000		62,139.42		318,261		As per ICT Plan: (Folding Machine Renewal \$13K; Plotter Renewal \$15K; Core Switch Renewal \$30K; Server Renewal \$15K; Admin Copier Renewal \$30K; Barker St Copier Renewal \$18K; BRAC Copier Renewal \$12K; \$10K Edge Switches; \$15k fibre storage switches = \$158) + (Generator backup \$10k; GPS Fleet \$24k; mgmt print \$17k; Network redesign \$12k; storage area network \$96k = \$160k)	CS6	
0146122		Software >\$5000 Cap Exp - IT	231,500		41,161.44		329,665		Project Briefs - Blink mobile service \$25k, budget mgmt software \$50k, Civic Centre POS \$5K, Customer service mod \$36.5k Events and mgmt system \$20k + Interplan intergrated project mgmt \$0 + \$20k Aero 3D Mapping (Aerometrex' \$20K, training software \$0 & Terra Explorer Pro & 12mth maint \$0 + \$0) Carry over projects - BRAC website \$ 12k, Intranet upgrade \$95k, Payroll project \$66k	CS6	
0141995		Transfer to Equip & Insurance Reserve IT Operations Cap Exp	10,001		11,366.00		8,500		Interest received est. 3% of 2014/15 budget closing balance \$8.5k + (Project Brief Reserve Transfer To - Balance of LTFP allocation - (total expenditure \$318k + \$243K LTFP \$398K + \$220k+\$9k Self issuing terminal library & \$29333 CCTV cemetery + Aero 3D mapping \$20k)	BA	
		Capital Income									
0146165		Grants Received - Op Inc - IT & Records Operations		0		0.00				CS6	
0146166		Transfer From Equip & Ins Reserve - IT Ops - Cap Inc		-12,000						BA	

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
TOTAL CAPITAL			304,501	-12,000	114,666.86	0.00	656,426	0		
IT & Records Operations Sub Total to Programme Summary			314,502	-22,001	148,818.02	-17,058.48	664,923	-8,500		
Unclassified General 150										
Operating Expenditure										
0114310		Broome Turf Club Recoupable Expenses (Income in 114401) - Op Exp - Unclassified General								
114311		Broome Turf Club Recoupable Expenses (Income in 114401) - Op Exp - Unc	12,200		15,369.78		15,800		Insurance actuals plus 3% \$15800	PM1
0147103		Survey & Misc Expenses Leased Properties - Op Exp - Unclassified Gen	23,000		12,000.18		71,000		At least eleven leases will require activity, (\$44K) many of these may require valuations (12K) and legal fees related to Courthouse collection, BVC and potentially Lotteries House (15k)	PM1
0147104		Consultant Expenses - Op Exp - Unclassified General	15,000		22,030.96		25,000		RBCP Business Plan - likely cost of ongoing requirements - for consultant engaged to review and perform probity checks and also for possible panel to do evaluation	PM1
0147287		Recoupable Expenses (Inc in 147587 & 147588)- Op Exp - Un Clas Gen	0		0.00		400		\$200 Nominal budget for sundry recoupable expenses. Recouped in account 147587. \$200 Nominal budget for sundry recoupable fees and licenses without GST. Recouped in account 147588.	BA
0147530		Admin Costs Alloc - Op Exp - Unclassified General	33,300		29,155.52		27,195		ABC Rate @ 0.7%	BF
Operating Income										
0114401		Broome Turf Club Recouped Income (Exp in 114311) - Op Inc - Unclassified General		-12,000		-15,369.77		-17,000	- Insurance reimbursement	PM1
0147493		Turf Club - Reserve Point - Op Inc - Unclassified General		-2,000		-2,000.00		-2,000	- Rent 1st January	PM1
0147586		Reimbursements & Other Income - Op Inc - Unclassified General		-22,800		-6,500.00		-6,670	- \$6,670 Australian Customs Lease 1st January	PM1
0147587		Recouped Income (Exp In 147287) -Op Inc-Unclass Gen		0		0.00		-200	Nominal budget for sundry recouped expenses incurred in account 147287.	BA
0147588		Recoupable Income Non-GST - Op Inc - Unclassified General		0		0.00		-200	Nominal budget for recoup of fees and licenses without GST incurred in account 147287.	BA
TOTAL OPERATING			83,500	-36,800	78,556.44	-23,869.77	139,395	-26,070		
Capital Expenditure										
0147100		Building Captial > \$5k - Cap Exp - Unclassified General	13,000		9,617.19		50,000		- Plant contingency renewal fund for failures. This differs from maintenance and overhaul estimates in other accounts such as 147371.	PM1
Capital Income										
0147510		Transfer from Building Reserve		-50,000		36,756.97		-50,000	- Plant contingency renewal fund for failures. This differs from maintenance and overhaul estimates in other accounts such as 147371.	BA
TOTAL CAPITAL			13,000	-50,000	9,617.19	36,756.97	50,000	-50,000		

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
Unclassified General Sub Total to Programme Summary			96,500	-86,800	88,173.63	12,887.20	189,395	-76,070		
Other Building Leased - Unclassified 154										
Operating Expenditure										
0112051		Town Beach Kiosk Building Op Exp - Other Buildings Leased								
	112051	Town Beach Kiosk - Building Op Exps - Unclassified	8,038		14,118.40		11,100		Water \$1000 & rates \$6600 insurance actuals plus 3% \$3500	PM1
	112061	Town Beach Kiosk - Building Maint Op Exp - Unclassified	1,000		107.27		1,000		- Reactive from planned maintenance only - recoupable.	PM2
	112062	Town Beach Kiosk Planned Mtce & Minor Wks - Op Exp	500		290.91		400		- Minimum compliance service level - \$200 bi-annual pest inspection RFQ 13-03, \$150 RCD & light testing RFT 13-14, \$85 bi-annual fire appliance testing - recoupable	PM2
0132000		Office Bagot St - Op Exp - Tourism & Area Promotion								
	132071	1Bagot St - Magabala Books Aboriginal Copr. -Utilities/Ins Op Exp - Oth Buil	6,950		7,126.41		15,350		- Security contract RFT 13-01 \$550 & water \$3000 + insurance \$3500 + \$8300 Rates (exemption till 2014/15)	PM1
	132072	Office Bagot St Recoup Reactive Building Maint Exp	1,000		136.36		500		- Reactive from planned maintenance only - recoupable.	PM2
	132073	Office Bagot St Maint Exp by P & G - Op Exp	0		39.88					PK1
	132076	Office Bagot St Planned Mtce & Minor Wks - Op Exp	900		400.00		900		- Minimum compliance service level \$400 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$110 bi-annual fire appliance testing - recoupable	PM2
0147409		Cable Beach Restaurant Facilities (Zanders) Build Maint & Operating - Op Exp-Other Build Leased								
	147410	Cable Beach Restaurant Build Maint - Op Exp - Oth Build Leas	19,200		16,822.42		19,000		- \$400 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$180 bi-annual fire appliance testing, painting RFT 12-10. REQUEST PLANNED MAINTENANCE Job \$2000 Reactive Maintenance from Planned. All Recoupable.	PM2
0147482		Old Broome Lock Up - Op Exp - Other Buildings Leased								
	147481	Old Broome Lock Up Build Maint Exp	1,000		552.82		1,000		- Reactive from planned maintenance only. - recoupable.	PM2
	147482	Old Broome Lock Up Op & Ins Exp	2,500		5,465.40		6,600		water \$2000 + Insurance actuals plus 3% \$2900 + Rates \$1700	PM1
	147498	Old Broome Lock Up Planned Maint & Minor Works - Op Exp	400		285.00		400		- Minimum compliance service level - \$200 bi-annual pest inspection RFQ 13-03, \$150 RCD & light testing RFT 13-14, \$45 bi-annual fire appliance testing.	PM2
0112051		Town Beach Kiosk Building Op Exp - Other Buildings Leased								
	146495	Dep'n Land & Building Town Beach Kiosk Op Exp - Unclassified	0		0.00					BF
0132000		Office Bagot St - Op Exp - Tourism & Area Promotion								
	147310	Depn - Office Bagot St - Land & Buildings	0		0.00					BF
0147409		Cable Beach Restaurant Facilities (Zanders) Build Maint & Operating - Op Exp-Other Build Leased								
	147412	Depn - Cable Beach Restaurant Land & Building	0		0.00					BF
0147482		Old Broome Lock Up - Op Exp - Other Buildings Leased								
	147480	Dep'n Exp - All - Old Broome Lockup	0		0.00					BF
1480296		Fixed Asset Dep,n - Op Exp - Other Buildings Leased	92,000		49,815.00		51,200		As per 'Dep'n Calc Sheet 2015/16'	BF
Operating Income										

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0112483		Rent & Reimb Rec'd For Town Beach Kiosk Op Inc - Other Buildings Leased		-73,407		-67,205.80		-73,060	- \$63,660 rent received 2.6% CPI applied \$63660 & - Reimbursements insurance, maintenance, water etc\$9400	PM1
0146407		Reimb & Other Non Tenancy Op Inc Town Bch Kiosk - Other Build Leased		0		-2,650.00				PM1
0146408		Cable Beach Restaurant Facilities Lease Income-Op Inc-Oth Build Lease		-36,100		-36,389.63		-37,517	- \$37,517 rent received 2.6% CPI applied	PM1
0146409		Cable Beach Restaurant Facilities Reimb - Op Inc - Other Build Leased		-19,200		-16,642.88		-19,000	- Maintenance expenses recouped from 147409 insurance	PM1
0147181		Old Visitors Centre Rental: Magabala Books - Op Inc - Other Buildings Leased		-100		-705.95		-1	- Peppercorn lease	PM1
0147182		Old Visitors Centre Recoup Outgoings Reimb Rec'd- Magabala Books - Op Inc - Oth Build L		-8,850		-7,289.98		-14,500	- Reimbursements maintenance, insurance, water etc Rates \$8300(exempt only till 2014/15) exp acct 132071, 132072, 132076	PM1
0147490		User Charges - Old Broome Lockup Outgoings - Op Inc - Other Buildings Leased		-3,900		-4,438.44		-12,100	- Reimbursement, insurance and 147498/147482/147480	PM1
0147491		Rental Broome Lock Up - Op Inc - Other Buildings Leased		-10,700		-10,625.37		-10,947	- 10,947 rent received 2.6% CPI applied	PM1
0147492		Rental - Portion of Reserve 34305 - Op Inc - Other Properties Leased		-17,300		-18,077.07		-19,884	- Broome Last Resort Rent Carpark Lease	PM1
0147502		Rental - Portion of Reserve 39420 - Op Inc - Other Properties Leased		-27,200		-27,712.22		-28,331	- Communication Tower Crown Castle	PM1
0147503		Rental - Telstra Bme West Site Depot - Op Inc - Other Bldgs Leased		-10,460		-27,245.40		-10,460	- Lease expires 31 July 2015 Budget Amendment via council Agenda item if renewed.	PM1
		TOTAL OPERATING	133,488	-207,217	95,159.87	-218,982.74	107,450	-225,800		
		Capital Expenditure								
0147553		Old Broome Lockup Upgrade Building Wks- Other Build Leased - Cap Exp	5,000		0.00					PM1
		Capital Income								
		TOTAL CAPITAL	5,000	0	0.00	0.00	0	0		
		Other Buildings Leased - Unclassified Sub Total to Programme Summary	138,488	-207,217	95,159.87	-218,982.74	107,450	-225,800		
		Community Facilities Leased - Unclassified 155								
		Operating Expenditure								
0114201		Broome Speedway Club Maint & Operating Expenses - Op Exp - Community Facilities Leased								
	114202	Broome Speedway Club Building Maint Expenses - Op Exp - Community Fac	400		0.00			400	- \$400 RCD testing only RFT 13-14, all other maintenance by tenant.	PM2
0114601		Naval Cadets Building Maint & Operating Expenses - Op Exp - Community Facilities Leased								
	114602	Naval Cadets Building Maint Expenses - Op Exp - Community Facilities Leas	0		737.47					PM2
0146020		Child Care Centre Cnr Guy & Herb Sts - Op Exp - Comm Fac Leasd								
	141020	Building Maint Child Care Centre Cnr Guy & Herb Sts - Op Exp	1,000		808.54			1,000	- Reactive maintenance - recoupable	PM2
	141021	Ins & Other Operat Exps Child Care Centre Cnr Guy & Herb Sts	4,600		5,179.12			5,300	Insurance actuals plus 3% \$5300	PM1
	141022	Planned Maint & Minor Works Child Care Cent Cnr Guy - Op Exp	4,800		4,433.13			4,800	- \$400 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$85 bi-annual fire appliance testing, \$3,200 quarterly a/c maintenance RFT 13-16, \$750 annual a/c deep clean maintenance RFT 13-14. -recoupable	PM2

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	146630	Outgoings Expenses Child Care Centre Cnr Guy & Herb Sts -Op	5,000		2,895.81		5,000		- Water & Sewerage	PM2
0146030		Broome Golf Club Maint & Operating Expenses - Op Exp - Community Facilities Leased								
	146031	Broome Golf Club Maint & Operating Expenses - Op Exp - Community Facilities Leased	9,000		8,757.68		8,600		- Minimum compliance service level \$400 RCD & light testing RFT 13-14, \$110 bi-annual fire appliance testing - recoupable + insurance actuals plus 3% \$8100	PM2
0146040		Broome Pistol Club Maint & Operating Expenses - Op Exp - Community Facilities Leased								
	146041	Broome Pistol Club Maint & Operating Expenses - Op Exp - Community Facilities Leased	600		0.00		500		- Reactive maintenance - recoupable	PM2
0146050		St John Ambulance Maint & Operating Expenses - Op Exp - Comm Fac Leased								
	146051	St John Ambulance Operating Expenses - Op Exp - Comm Fac Leased	24,300		521.42		18,000		- Reactive maintenance as a result of planned recoupable \$1k + \$17k	PM2
	146052	St John Ambulance Planned Maintenance - Op Exp - Comm Fac Leased	1,000		6,471.71		20,000		- Bi-annual pest inspection, monthly FIP testing, quarterly a/c maintenance, bi-annual fire appliance testing, annual RCD, exit light testing -recoupable	PM2
	146053	St John Ambulance Reactive Maintenance - Op Exp - Comm Fac Leased	0		0.00					PM2
0146091		Scout & Guide Shed Maint & Operating Exps - Op Exp - Com Fac Leased								
	146094	Scout & Guide Shed Planned Maint Exps - Op Exp - Com Fac Leased	400		805.95		400		- Minimum compliance service level - \$150 RCD & light testing RFT 13-14, Bi-annual fire appliance testing, \$200 bi-annual pest inspection RFQ 13-03.	PM2
0146670		Bowling Club Maint & Operating Expenses - Op Exp - Community Facilities Leased								
	146671	Bowling Club Build Planned Maint	1,000		618.64		1,000		- Minimum compliance service level - \$400 RCD & light testing RFT 13-14, \$110 bi-annual fire appliance testing, \$400 bi-annual pest inspection RFQ 13-03. - recoupable	PM2
	146672	Bowling Club Operating (recoupable) -Op Exp - Community Facilities Leased	4,000		9,041.46		10,100		- Reactive maintenance as a result of planned - recoupable + Insurance actuals plus 3% \$9100	PM2
	146673	Bowling Club Refurbishment Feasibility Study -Op Exp - Community Facilities Leased	0		0.00					PM1
0149420		BOSCCA - Building Maint Ins & Op Exps - Community Facilities Leased								
	149420	BOSCCA - Ins & Op Exps	4,200		5,473.86		5,600		Insurance actuals plus 3% \$5600	PM1
	149421	BOSCCA - Build Maint Exp	1,000		1,653.87					PM2
	149422	BOSCCA Building Planned Mtce & Minor Wks - Op Exp	4,000		4,111.12		4,000		- \$400 bi-annual pest inspection RFQ 13-03, \$300 RCD & light testing RFT 13-14, \$85 bi-annual fire appliance testing, \$1,700 quarterly a/c maintenance RFT 13-16, \$1,500 bi-annual a/c deep clean maintenance RFT 13-14.	PM2
	149423	BOSCCA - Dep'n Exp	0		0.00					BF
0146020		Child Care Centre Cnr Guy & Herb Sts - Op Exp - Comm Fac Leased								
	146632	Dep'n Exp - All - Child Care Centre Cnr Guy & Herb Sts	0		0.00					BF
0146297		Dep'n - Land & Buildings - Community Facilities Leased	0		43,921.77		44,000		As per 'Dep'n Calc Sheet 2015/16'	BF
0146298		Dep'cn Plant & Equip - Op Exp - Community Facilities Leased	0		0.00					BF
1481296		Fixed Asset Depn - Op Exp - Commercial Facilities Leased	240,800		128,927.40		132,500		As per 'Dep'n Calc Sheet 2015/16'	BF
		Operating Income								
0147495		User Chgs Child Care Centre Cnr Guy & Herb Sts Outgoings Reimb (GST) Op Inc - Comm Fac Leased		-15,500		-9,929.52		-15,000	General reimbursements water consumption, reactive maintenance	PM1
0147496		Child Care Centre Cnr Guy & Herb Sts Rent Rec'd - Op Inc - Comm Fac Leased		-68,200		-68,161.37		-70,529	- \$70,529 rent received - 2.6% CPI applied	PM1
0149408		Reimb & Other Income - Op Inc - Community Facilities Leased		-15,400		-37,272.14		-16,200	- General Community Leases Reimbursements, maintenance, water, insurance etc	PM1
0149410		BOSCCA Lease & Other Income - Op Inc - Community Facilities Leased		-28,200		-30,312.64		-32,833	- \$19,333 rent received to be returned to building reserve & \$13500 Reimbursements, maintenance, water, insurance etc	PM1
0149450		St John Ambulance Reimbursements Received - Op Inc - Comm Fac Leased		-6,600		-1,450.00		-20,000	- Recoupable maintenance, air con, fire etc	PM1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
TOTAL OPERATING			306,100	-133,900	224,358.95	-147,125.67	261,200	-154,562		
Capital Expenditure										
0146661		BOSCCA Building Upgrade (Inc Plant & Furn) - Cap Exp - Com Fac Leased	0		0.00					PM1
0146697		Broome Pistol Club Renewal Building Wks- Community Facilities Leased - Cap Exp	10,000		10,000.00				- No planned works	PM1
0147702		Bme Motor Sports Complex Phase 1 - WIP Cap Exp - Comm Facility Leased	122,000		115,238.42		0		Business Case will identify information gaps and way to proceed with requirements for relocation. As per DRAFT LTFFP - Developer Contributions 100% Landcorp to lead project	ES7
0146638		Transfer to Building Reserve - Cap Exp - Community Facilities Leased	68,000		68,000.00					BA
Capital Income										
0149409		Grants & Contribs Non Op - Op Inc - Community Facilities Leased		-120,000		0.00		0	Economic Development - Motocross Relocation - 100% Developer Contributions Landcorp to lead project	ES7
TOTAL CAPITAL			200,000	-120,000	193,238.42	0.00	0	0		
Community Facilities Lease - Unclassified Sub Total to Programme Summary			506,100	-253,900	417,597.37	-147,125.67	261,200	-154,562		
Office Properties Leased - Unclassified 156										
Operating Expenditure										
0147270		Kimberley Regional Offices - Op Exp - Office Properties Leased								
147270		KRO Security, Utility & Insurance Exps	346,000		335,353.09		286,000		Materials \$17k + power \$120k + water \$15k + rates \$80k + Insurance actuals plus 3% \$54000	PM2
147271		KRO - P&G Maint	74,982		59,991.70		75,673		As per Engineering Schedule	PK1
147272		KRO1 - Building General Maint Exp	105,000		104,995.74		10,000		Completion of Air con works	PM2
147273		KRO1 - Building Planned Maint Exp	11,000		7,388.39		11,000		- \$600 bi-annual pest inspection RFQ 13-03, \$750 RCD & light testing RFT 13-14, \$255 bi-annual fire appliance testing, \$4,325 quarterly a/c maintenance RFT 13-16, \$5,000 annual a/c deep clean RFT 13-14 (KIFSA Only). Inc COA 147489	PM2
147274		KRO2 - Building General Maint Exp	15,000		13,298.76		15,000			PM2
147275		KRO2 - Building Planned Maint Exp	3,900		5,094.79		4,000		- \$600 bi-annual pest inspection RFQ 13-03, \$750 RCD & light testing RFT 13-14, \$255 bi-annual fire appliance testing \$2,200 quarterly a/c maintenance RFT 13-16. Inc COA 147489	PM2
147281		KRO - Cleaning Exps	61,500		51,933.86		62,000		- KRO 1 & KRO 2 cleaning contract RFT 13-05.	PM2
147283		Refunds & Reimbursements Paid - Op Exp - KRO	0		0.00					PM1
0147280		Shire Office Cable Beach Rd - Op Exp - Office Properties Leased								
147282		Shire Office - Cable Bch Rd Build Maint	500		2,125.47		500		- Reactive as a result of planned - recoupable	PM2
147284		Shire Office - Cable Bch Rd Sec, Utis, Ins & Other Op Exp	1,600		1,772.68		1,800		Insurance actuals plus 3% \$1800	PM1
147285		Shire Office Cable Beach Rd -P & G Maint	2,961		39.88		3,793		As per Engineering Schedule	PK1

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
	147288	Shire Office - Cable Bch Rd Planned Maint & Minor Wks-Op Exp	400		332.95		400		- \$200 bi-annual pest inspection RFQ 13-03, \$150 RCD & light testing RFT 13-14, \$45 bi-annual fire appliance testing.	PM2
	147297	Dep'n Expense - Land & Building	0		0.00					BF
0147270		Kimberley Regional Offices - Op Exp - Office Properties Leased								
	147300	Dep'n Exp KRO P & G Infrastructure	0		0.00					BF
	147497	Dep'n Expense-Land & Building KRO	0		0.00					BF
	1482296	Fixed Asset Dep'n - Op Exp - Office Properties Leased	299,600		78,556.26		85,400		As per 'Dep'n Calc Sheet 2015/16' -	BF
		Operating Income								
	0147460	Kullarri Employment Services KRO Rent Rec - Office Properties Leased		-65,000	-66,592.68		-33,500		- Rent received - reduced due to antipated vacancy	PM1
	0147464	Anglicare WA KRO Rent Rec'd- OP INC - Office Props Leased		-159,930	-176,392.82		-182,514		- Rent received 2.6% CPI applied	PM1
	0147465	Dept Corrective Services KRO1 Rent Rec'd - Op Inc - Office Prop Leased		-148,130	-153,163.97		-152,759		- Rent received	PM1
	0147466	Save the Children Australia KRO2 Rent Rec'd - Op Inc - Office Prop Leased		-15,500	-2,582.83		0		- Vacant	PM1
	0147467	K.I.F.S.A. KRO2 Rent Rec'd - Op Inc - Office Prop Leased		-50,000	-51,408.24		-51,408		- Rent received	PM1
	0147472	Shire Office Cable Beach Rd Rental Income- Op Inc-Office Props Leased		-22,000	-23,724.96		-23,000		- Vacant	PM1
	0147473	Shire Office Cable Beach Rd Outgoings Reimbursed-Op Inc-Off Props		-2,500	-6,028.64		-2,500		- Vacant	PM1
	0147483	Dep't of Housing KRO Rent Received - Op Inc - Office Properties Leased		-189,800	-193,980.60		-199,023		- Rent received 2.6% CPI applied	PM1
	0147484	KRO Lingiari Foundation Tenancy 134 Sqm Rent Inc Rec'd - Office Prop Leased		-43,000	-45,188.40		-45,188		- Rent received	PM1
	0147485	Dept Corrective Services KRO2 Rent Rec'd - Op Inc - Office Properties Leased		-96,000	-150,978.23		-129,389		- Rent received 2.6% CPI applied	PM1
	0147489	User Charges KRO Outgoings - Op Inc - Office Properties Leased		-517,400	-419,401.27		-433,695		VO's at 2320.23 square metres at \$195 per metre OMC Nov 2014, may review at OMC Sep 2015	PM1
	0147494	Reimbursements KRO - No GST - Op Inc - Office Properties Leased		-5,000	-6,293.60		-5,000		Individual tenant reactive maintenance not applied to VO's	PM1
		TOTAL OPERATING	922,443	-1,314,260	660,883.57	-1,295,736.24	555,566	-1,257,976		
		Capital Expenditure								
	0147373	KRO1 Building Upgrade (Inc Furn) - Cap Exp - Office Prop Leased	250,000		123,887.24					ES7
	0147375	KRO2 Building Renewal - Cap Exp - Office Prop Leased	0				185,000		LTFP - Building renewal KRO2 100% Building reserve funded	PM1
	1482446	KRO3 Building New - Cap Exp - Office Prop Leased	0				4,280,000		Construction of KRO3 (CBP 3.2.3) As per DRAFT LTFP - Project \$4.28M - \$950K Building reserve + \$450K Carry over 2014/15 - loan \$2.88M	
	0147950	Transfer to Building Reserve - Cap Exp - Office Properties Leased	0		0.00					BA
		Capital Income								
	0147355	Transfer From Building Reserve Leased Offices Un Clas		0	0.00			-1,135,000	Construction of KRO3 (CBP 3.2.3) As per DRAFT LTFP - Project \$4.28M - \$950K Building reserve + \$450K Carry over 2014/15 - loan \$2.88M + KRO2 renewal \$185k	BA

COA	Job	Account Description	Current Year Budget		Current Year Actual		BUDGET 2015-2016		Budget Text 2015-2016	RO
			Expenditure	Income	Expenditure	Income	Expenditure	Income		
0147390		Transfer From Restricted Cash Reserve Cap Inc - Office Prop Leased		-250,000		-123,887.24		-450,000	Construction of KRO3 (CBP 3.2.3) As per DRAFT LTFP - Project \$4.28M - \$950K Building reserve + \$450K Carry over 2014/15 - loan \$2.88M	BA
1486561		Loans Received KRO3 - Cap Inc - Other Property Leased						-2,880,000		
		TOTAL CAPITAL	250,000	-250,000	123,887.24	-123,887.24	4,465,000	-4,465,000		
		Other Properties Leased - Unclassified Sub Total to Programme Summary	1,172,443	-1,564,260	784,770.81	-1,419,623.48	5,020,566	-5,722,976		
		TOTAL OTHER PROPERTY & SERVICES	3,946,024	-3,376,923	4,229,220.86	-2,820,652.63	8,568,875	-6,974,588		
		TOTAL TOTAL OPERATING	1,826,863	-2,666,923	2,802,226.83	-2,606,541.29	1,913,483	-2,209,588		
		TOTAL CAPITAL	2,119,161	-710,000	1,426,994.03	-214,111.34	6,655,392	-4,765,000		
			3,946,024	-3,376,923	4,229,220.86	-2,820,652.63	8,568,875	-6,974,588		

SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME 2015-2016

RO	Account	Job	Account/Job	2015/2016 EXPENSE BUDGET			2015/2016 INCOME BUDGET										
				2015-2016 Budget Total	RENEWAL	NEW	UPGRADE	Account	Grant	Dev Contrib	Reserve Fund/Restricted Cash	Loan	Proceeds of Sale	MUNI CASH	Total Income Stream	LTFP Annual Alloc	Expense and Income Budget Text
			CAPITAL EXPENDITURE														
			Sanitation - General Refuse 025														
ES8	0101520	101520	Tip Improvements New Infra Cap Exp - Other	181,075		181,075		101525				181,075				181,075	Project brief submitted - Installation of a weighbridge at the existing waste management facility \$181K - 100% Reserve funded
ES8	0101545	101558	Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	1,133,561			1,133,561	101525				1,133,561				1,133,561	As per LTFP - Cost associated with closure of current tip site (\$1,112,000 2013/2014 plus increased for 3% CPI)
ES8	0101550	101552	Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse	160,272	160,272			101525				160,272				160,272	Annual renewal of waste and recycling bins - 10 year asset life.
			Storm Water Drainage 028														
ES5	0104600	104691	Frederick Street New Trunk Drain Construction	800,000		800,000		104481				800,000				800,000	Carry over project 2014/15 - Restricted Cash Reserve
ES2	0104600	104662	Morgan Road. Replace & upgrade Existing Steel Crossover Culverts/Lower Water Main	19,500		19,500							19,500			19,500	Carry over 2014/15 - Final Project invoices
ES5	0104800	104896	Cable Beach Tourist Area	20,000		20,000							20,000			20,000	Carry over - Ampitheatre Project Outlet Structure Renewal (Stage 1 & 2) Muni Funded - Final invoices
ES5	0104600	104697	Conti Foreshore Drainage Upgrade Infra Cap Exp	91,867				104480				70,000		21,867		91,867	Project Brief - \$70K Reserve funded - Account 104697
			Libraries 035														
LS1	0115450		Furn & Equip upgrade > \$5000 New - Copier Etc - Cap Exp - Libraries	9,000									9,000			9,000	1.2.2, 1.3.2 PROJECT BRIEF. Self-Issue terminal replacement \$9,000
			Broome Civic Centre 070														
	116130		Mobile Plant & Equip New - Cap Exp - Bme Civic Centre	40,000		40,000							40,000			40,000	Display panels Shinju Art Exhibition \$40k - 100% Muni Funded
			Other Culture 072														
ES7	0116111		Community Storage Shed New Const - Cap Ex)	350,000		350,000		116151 116520	250,000			100,000				350,000	Construct >300 M2 Building. Funded from Building Reserve & Grants - Construct >300 M2 Building. Funded from Building Reserve - \$350k - \$250k grant \$100k transfer reserve
ES1	0116125	116126	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	90,000		90,000		116151	27,000				63,000			90,000	Project Brief - Revise brief to match scope for tourist info and dump point and tourism WA grant funding 30%. Budget revised from \$120k to \$90k - \$63K Funded through tourism differential rate
ES7	0116125	116129	Jetty to Jetty Project Design & Const Other Infra New Const - Cap Exp Other Cult	100,000		100,000		116970	50,000				50,000			100,000	Studies into environment, heritage and other approvals required.
			Swimming Area & Beaches 078	0													
ES2	0113567	113567	Town Beach Launching Ramp New Infra - Cap Exp	8,500		8,500							8,500			8,500	Carry over 14/15 - Town Beach boat ramp - payment final invoices

SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME 2015-2016

RO	Account	Job	Account/Job	2015/2016 EXPENSE BUDGET			2015/2016 INCOME BUDGET								Expense and Income Budget Text		
				2015-2016 Budget Total	RENEWAL	NEW	UPGRADE	Account	Grant	Dev Contrib	Reserve Fund/Restricted Cash	Loan	Proceeds of Sale	MUNI CASH		Total Income Stream	LTFP Annual Alloc
Other Community Amenities 109																	
ES1	107550	107556	Broome Cemetery - Infrastructure Cap Exp	100,000			100,000	107567				100,000				100,000	Project brief submitted for upgrade - public toilets - 100% Building Reserve
	107580		Cemeteries Fixed Plant & Equip (CCTV) New-Cap Exp-Other Comm Amenities	29,333	29,333								29,333		29,333	29,333	Project brief submitted for renewal - CCTV cemetery 100% Muni
Parks & Ovals 114																	
PK1	0113550	113678	Town Beach Playground Softfall Works New - Cap Exp - P&O	91,558			91,558						91,558		91,558	100,000	Project brief submitted - 100% Muni
BRAC - Aquatic 163																	
BRAC1	0117132		Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic	3,320,000			3,320,000	117722 1144561 117414	1,250,000	1,035,000	538,278	496,722			3,320,000	3,318,326	PROJECT BRIEF - Upgrade BRAC Aquatic Action 1.2.1.3 - This project is to refurbish of (BRAC) - Pool tiling, Concourse resurfacing, Plant room and filter system
BRAC - Dry 263																	
PM1	0117315	117316	BRAC Building Renewal - Cap Exp - BRAC Dry	95,500	95,500			117294	47,626					47,874	95,500		Carry over project 2013/14 - Resurface BRAC hard courts (DSR grant \$47K)
BRAC - Ovals 363																	
PK3	0117455	117456	BRACS OVAL - Tank / Pump Station - Replace Tank, Liner and Roof	16,025		16,025								16,025	16,025		Irrigation Brac Oval - Tank / Pump Station - Replace Tank, Liner and Roof New housing for Pumps and Filomat Filters
Bus Shelter Construction 121																	
ES2	0125100	125112	Cable Beach Road East (south side) - At TAFE in existing Bus Bay - Construct 1 New Bus shelter	16,900		16,900								16,900	16,900		Carry over 2014/15 - project to be constructed in conjunction with the new roundabout located adjacent to the bus shelter.
ES2	0125145	125107	Zanders Bus Shelter No 2 Renewal	0											0		
ES2	0125145	125113	Bus Shelters - renewal - Various	8,035	8,035								8,035		8,035	38,000	LTFP - Bus Shelters - renewal - Various- painting, roof sheeting and replace lattace
Car Park Construction 122																	
ES3	0124600	124611	Car park renewals - Various - Shire car park reseal on a priority basis (allowed 5,000 m2)	25,000	25,000								25,000		25,000	25,000	LTFP - RENEWAL -Cable Beach Road West (Opposite CBC), Sandpiper Northern Side (Jigal to Sanderling), Sanderling (Cygnet Park), Town Beach Carpark (Robinson Street entrance) & Demco Reserve Carpark
ES3	0124600	New	Town Beach - Carpark upgrade	35,000	35,000								35,000		35,000	140,000	Project Brief - Town beach renewal - \$35k shire - Grant from DOT rejected.
Footpath Construction 123																	
ES2	0125140	125264	Guy St Stage 3 - Hunter to Port Drive	70,130		70,130		121785 125960	35,000		33,159		1,971		70,130	70,000	\$33,159 Footpath reserve alloc, \$35k Regional Bikeways grant & muni balance \$2k

SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME 2015-2016

RO	Account	Job	Account/Job	2015/2016 EXPENSE BUDGET			2015/2016 INCOME BUDGET										Expense and Income Budget Text	
				2015-2016 Budget Total	RENEWAL	NEW	UPGRADE	Account	Grant	Dev Contrib	Reserve Fund/Restricted Cash	Loan	Proceeds of Sale	MUNI CASH	Total Income Stream	LTFP Annual Alloc		
ES2	0125140	125268	Broome North Subdivision - Various Stages - Paths constructed as houses built - Concrete Pathway.	100,010		100,010		125960			100,010					100,010	100,010	Funded from Footpath reserve allocated
ES2	0125140	125269	Roebuck Estate Subdivision - Various Stages - Paths constructed as houses built - Concrete Pathway.	50,115		50,115		125960			50,115					50,115	50,115	Funded from Footpath reserve allocated
ES2	0125140	125279	Six Seasons Estate - Januburu Subdivision - Various Stages - Paths constructed as houses built - Concrete Pathway.	38,668		38,668		125960			38,668					38,668	38,668	Funded from Footpath reserve allocated
ES2	0125140	125289	Sunset Rise Subdivision - Whole Estate - Various Paths - Concrete Pathway.	20,170		20,170		125960			20,170					20,170	20,170	Funded from Footpath reserve allocated
ES2	0125140	125290	Old Broome Estate Subdivision - Whole Estate - Various Paths - Concrete Pathway.	8,806		8,806		125960			8,806					8,806	8,806	Funded from Footpath reserve allocated - Herbet St
ES2	0125140	DDFOOT	Dickson Drive Footpath - Capex	40,000		40,000		125960			20,000		20,000		40,000	40,000	-Dickson Drive between Germanus Kent (Aged Care) and Pembroke Road. \$20k unallocated portion footpath reserve	
ES2	0125140	VARFOOT	Various Renewals as Identified.	30,230	30,230						30,230				30,230	30,000	100% Footpath reserve	
ES2	0125140	JDFOOT	Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp	35,000		35,000		121785 125960	17,500		17,500				35,000		Project Brief -100 Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - 50% Footpath reserve & 50% Contribution from Pearl Coast Properties	
Road Construction 124																		
ES5	0121000	RC230	Lorrieket Extension thru One Mile - From Broome Road to Roebuck Estate - Construct new sealed access road. Acquire Road Reserve (All Contract)	23,000		23,000							23,000		23,000		Carry over - 2014/15	
	121000	RC222	New Roundabout at the intersection of Cable Beach East / Reid and TAFE - Cap Exp	580,000		580,000		121763	580,000						580,000	600,000	100% Funding black spot, project brief revised \$580k	
	121000	RC431	New Roundabout at the intersection of Hamersely and Haas Streets - Cap Exp	600,000		600,000		121763	600,000						600,000	600,000	100% Funding black spot, project brief revised \$600k	
ES7	121000	RC41	Frederick Street and Dampier St Connection - Urban New Infra - Cap Exp	600,000		600,000		121906 121960			600,000				600,000		Carry over - 2014/15 - Frederick Street and Dampier St Connection project funded with China town funds refer to the agenda items 2 June 2015 - Restricted cash reserve \$300k & Road reserve \$300k (TDDI Grant received 2014/15)	
	121100	RU224	Sanderling/ Spoonbil Pedestrian Improvements - Cap Exp	80,000			80,000	121771 121960	32,000		21,333		26,667		80,000	105,000	Project brief - Received \$21k in 2014/15 (Total funding \$53k black spot state \$36k Muni)	
	121101	RRU	Urban Reseals Renewal Program - Various (Sealing Contractor)	259,112	259,112								259,112		259,112	260,000	Project brief submitted - 100% muni funded	
ES5	0121501	RU120	Denham Road - Construct and Gravel Sheet (1 km) - Coconut Well (In House - if it goes ahead + some Contract to supplement crew resources)	401,602	401,602			121770	401,602						401,602		Deferred 2014-15 100% RTR Funded \$400k Grants	
	1254421		Access & Inclusion Improvements	81,250			81,250						81,250		81,250	20,000	Project brief - 100% muni - Disability Access and Inclusion Plan within resource capability	
ES5	0121501	RU12	Crab Creek Road	250,000		250,000		121757 121960	200,000						200,000		Carry over project 2014/15 - SLK 1.53 to 2.13 - New alignment from BR Ind. To Water treatment plant entrance - Full construction including sealing (All Contract + some In House)	
ES4	0121505	121506	Rural Maint Reseals Renewal Works Cap Exp	99,046	99,046								99,046		99,046	100,000	100% Muni funded - Project Brief - 12 mile - Fong Rd, Yamashita Rd	

SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME 2015-2016

RO	Account	Job	Account/Job	2015/2016 EXPENSE BUDGET			2015/2016 INCOME BUDGET											
				2015-2016 Budget Total	RENEWAL	NEW	UPGRADE	Account	Grant	Dev Contrib	Reserve Fund/Restricted Cash	Loan	Proceeds of Sale	MUNI CASH	Total Income Stream	LTFP Annual Alloc	Expense and Income Budget Text	
ES5	0121505	RRR	Rural Reseals Renewal Program (Cape Leveque Road) - Full top end program 92.5km started in 2011/12 at approx. 12km/year - Various (Sealing Contractor) - Shire to do TC for	268,894	268,894			121770	268,894							268,894	270,000	Project Brief - Funding \$269k
ES5	0121505	RR80	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)	88,000	88,000			121761	88,000							88,000	132,000	Rural unsealed Pindan Section Cape Leveque Rd - 100% AAR Funded - revised DLG grant \$88k
Street Lighting Construction 125																		
ES2	0125225	125232	Various Locations - Renewal of certain parts of lights on an annual basis	6,060	6,060								6,060		6,060			All Muni Funded
ES2	0125215	STANN1	Anne Street Upgrade - Tang, Dora Street	30,140			30,140						30,140		30,140			Project Brief 100% Muni Funded - 7 lamps upgrade
Tourism & Area Promotion 045																		
		132111	Roebuck Bay Caravan Pk Building Redevelopment Renewal- Const - Cap Exp	250,000			250,000						250,000		250,000		250,000	As per LTFP - Upgrade scope to be determined in coming months \$250K
Other Economic Services 049																		
ES7	1367402		Chinatown Revitalisation - Cap Exp	11,700,000		11,700,000		1367503 1367502	10,000,000			1,700,000			11,700,000		12,000,000	LTFP - Chinatown Revitaliation - Cap Exp - \$11.7M - Grant funding \$10M & Loan \$1.7M - Frederick Street and Dampier St Connection project \$600K allocated to Road Construction prog 125
DEPOT - 087																		
ES5	0148016	148017	Other Infrastructure New Const - Depot Ops - Cap Exp	31,000	31,000								31,000		31,000			Project Brief -Installation fuel bowser depot 100% Muni
Parks & Gardens Operations 052																		
ES1	0143610		Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	275,000	275,000			143601 143518					75,000	200,000	275,000		200,000	Replacement - (P9010, P907 & P6601) Sell - (p10509, P6910, P2610, P880507 & P6708)
ES1	0143610		Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	80,000	80,000			143601 143518					10,000	70,000	80,000			Carry over Squirrel / Self Propelled elevatored wk platform PO #66386 Purchase \$80k (Delivery and invoice July 2015)
Works Operations 084																		
ES1	0148611		Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	495,000	495,000			148600 148499					95,000	400,000	495,000		400,000	P8308 & P5110
ES1	0148611		Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	242,000	242,000			148600 148499					50,000	192,000	242,000			Carry over 2014/15 Water Truck Hino PO # 68629 \$230k Purchase & D-MAX Tilt Tray \$12k PO#69480 (delivery and invoice July 2015)
Corporate Governance & Support 141																		
PM1	0142558		Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	10,000	10,000			142790					10,000		10,000		100,000	LTFP - Renewal Admin Building / airconditioning Renewal - reduced to \$50k council workshop, reduced to \$10 EMG
Staff Housing 145																		

SUMMARY OF PROPOSED CAPITAL EXPENDITURE & INCOME 2015-2016

RO	Account	Job	Account/Job	2015/2016 EXPENSE BUDGET			2015/2016 INCOME BUDGET										Expense and Income Budget Text		
				2015-2016 Budget Total	RENEWAL	NEW	UPGRADE	Account	Grant	Dev Contrib	Reserve Fund/Restricted Cash	Loan	Proceeds of Sale	MUNI CASH	Total Income Stream	LTFP Annual Alloc			
ES7	0095810 0095815		Building Staff Housing - Cap Exp - New Land Staff Housing - Cap Exp - New	750,000		750,000		95910 923503				750,000				750,000		Carry over to be confirmed \$750K - Construct Staff housing - (\$191,114 from Building Reserve & \$558,886 Restricted cash reserve)	
			IT & Records Operations 146																
CS6	0146120		Equip & H'Ware > \$5,000 Cap Exp - IT	318,261	240,261	60,000	18,000							318,261		318,261	398,000	As per ICT Plan: (Folding Machine Renewal \$13K; Plotter Renewal \$15K; Core Switch Renewal \$30K; Server Renewal \$15K; Admin Copier Renewal \$30K; Barker St Copier Renewal \$18K; BRAC Copier Renewal \$12K; = \$133k) + (Generator backup \$10k; GPS Fleet \$24k; mgmt print \$17k; Network redesign \$12k; storage area network \$96k = \$160k)	
CS6	0146122		Software >\$5,000 Cap Exp - IT	156,665	41,500	177,041	25,000							156,665		156,665	220,000	Project Briefs - Blink mobile service \$25k, budget mgmt software \$50k, Civic Centre POS \$5K, Customer service mod \$36.5k Events and mgmt system \$20k + Interplan intergrated project mgmt \$0 and \$20k Aero 3D Mapping	
CS6	0146122		Software >\$5,000 Cap Exp - IT	173,000		161,000	12,000							173,000		173,000		Carry over projects - BRAC website \$ 12k, Intranet upgrade \$95k, Payroll project \$66k	
			Unclassified General 150																
PM1	0147100		Building Capital > \$5k - Cap Exp - Unclassified General	50,000	50,000			147510				50,000				50,000		- Plant contingency renewal fund for failures. Including split Air Conditioning at Library 15 years, hot water systems, air con plant at Shire and KRO.	
			Community Facilities Leased - Unclassified 155																
ES7	0147702		Bme Motor Sports Complex Phase 1 - WIP Cap Exp - Comm Facility Leased														1,800,000	As per LTFP - Developer Contributions 100% - Removed from budget Landcorp to lead project, unlikely to be completed 2015/16.	
			Office Properties Leased - Unclassified 156																
ES7	1482446		Economic Development - KRO3 Building Upgrade	4,280,000		4,280,000		147355 147390 1486561				1,400,000	2,880,000			4,280,000	4,280,000	Construction of KRO3 (CBP 3.2.3) Project Brief being done. As per LTFP \$4.28M - Unspent funds to be carried over from the previous financial year whilst actual determination of the project development scope was being determined \$450K +\$950k building reserve	
	147375		KRO2 - Renewal Expense	185,000	185,000			147355				185,000				185,000	200,000	Project Brief - 100% Building reserve	
				29,578,535	3,155,845	21,267,190	5,141,509					13,847,622	1,035,000	6,408,177	5,076,722	230,000	2,931,014	29,528,535	27,307,928

EXISTING NO's	New	Asset No	PLANT / EQUIPMENT ASSET NAME	PURCH DATE	LICENSE NUMBER	YEAR	Calculated Optimum Replacement IPWEA Bench Mark	2015/2016		
								EST EXP	EST INC	NETT C/OVER
PLANT & ASSET NO	PLANT & ASSET NO									
Depot - Works										
P5110	5110	5110	ROAD SWEEPER MacDonald Johnston VT605 (WORKS) 1DTN237	17-Nov-11	1DTN237	2011	4yrs/6000hrs	\$350,000	\$50,000	\$300,000
P8308		8308	Truck Tipper Isuzu FRR 500 Tipper Single Cab BM21284	07-Jul-08	BM21284	2008	8yrs/200 000km	\$125,000	\$40,000	\$85,000
Depot P & G										
P9010	9010	9010	Turf Renovator Amazone GHS210 P&G	29-Jan-10		2010	4yrs	\$60,000	\$10,000	\$50,000
P907		907	JOHN DEERE 6130 TRACTOR AND 563 SL LOADER - P&G	10-Mar-08	BM21037	2008	8yrs/8000hrs	\$160,000	\$40,000	\$120,000
P11604		11604	Spreader Fertilizer Sitrex S400 (PTO driven)	31-Mar-04		2009	10yrs	\$8,000	\$1,000	\$7,000
P85807		1500	Trailer Dean No 17 Flatbed Tilting (Team 2) BM1679	27-Jun-00	BM1679	2000	10yrs	\$22,000	\$1,000	\$21,000
P6510	6612	6601	Trailer Polmac Caged/Tipper (Team 2) 1TCX086	24-May-01	1TCX086	2001	12yrs	\$25,000	\$1,000	\$24,000
P83705		10509	John Deere 1565 Front Deck Ride on Mower (P&Gs) 1DBV915	12-Jun-09	1DBV915	2009	3yrs/2000h	\$0	\$1,000	-\$1,000
	6910	6910	John Deere 1565 Front Deck Ride on Mower (P&Gs) 1ELL395	18-Mar-10	1ELL395	2008	3yrs/2000h	\$0	\$1,000	-\$1,000
P6913		2610	Kubota F3680 Mower Front Deck - P&Gs 1DOL 288	15-Feb-11	1DOL288	2011	3yrs/2000hrs	\$0	\$1,000	-\$1,000
P88507		88507	Jarrett Gang Mower			2007	6yrs	\$0	\$1,000	-\$1,000
P6708		6708	Jarrett Gang Mower			2008	6yrs	\$0	\$3,000	-\$3,000
								\$750,000	\$150,000	\$600,000



2015-2016 BUDGET

PART B - ADOPTED BUDGET

FOR THE YEAR ENDED 30 JUNE 2016

Adopted 13 August 2015

SHIRE OF BROOME
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

TABLE OF CONTENTS

Subject	Page
Statement of Comprehensive Income - By Nature or Type	1
Statement of Comprehensive Income - By Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Notes to and Forming Part of the Budget	5 to 38

SHIRE OF BROOME
STATEMENT OF COMPREHENSIVE INCOME - BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	20,905,834	20,216,295	19,696,295
Operating Grants, Subsidies and Contributions		4,469,987	11,326,449	5,579,769
Fees and Charges	11	11,160,612	10,230,613	10,471,810
Service Charges	10	0	0	0
Interest Earnings	2(a)	961,500	1,085,826	1,028,826
Other Revenue		26,500	25,000	25,000
		<u>37,524,433</u>	<u>42,884,183</u>	<u>36,801,700</u>
Expenses				
Employee Costs		(16,125,604)	(17,067,956)	(16,547,623)
Materials and Contracts		(11,515,263)	(10,596,602)	(10,444,636)
Utility Charges		(2,042,455)	(2,085,625)	(2,120,625)
Depreciation	2(a)	(5,659,800)	(6,052,000)	(6,052,000)
Interest Expenses	2(a)	(211,112)	(281,674)	(281,674)
Insurance Expenses		(735,169)	(692,897)	(692,897)
Other Expenditure		(2,241,296)	(5,914,056)	(1,140,507)
		<u>(38,530,699)</u>	<u>(42,690,810)</u>	<u>(37,279,962)</u>
Non-Operating Grants, Subsidies and Contributions		16,083,572	3,548,756	4,208,684
Profit on Asset Disposals	4	47,890	0	0
Loss on Asset Disposals	4	(113,688)	(92,676)	(92,676)
NET RESULT		<u>15,011,508</u>	<u>3,649,453</u>	<u>3,637,746</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>15,011,508</u>	<u>3,649,453</u>	<u>3,637,746</u>

NOTES : All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value, though profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF BROOME
STATEMENT OF COMPREHENSIVE INCOME - BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1, 2, 8 to 13)				
Governance		374,250	5,557,876	89,743
General Purpose Funding		22,148,718	22,632,045	22,030,045
Law, Order, Public Safety		147,183	149,623	100,123
Health		168,300	170,054	165,661
Education and Welfare		75,000	55,173	41,500
Housing		573,600	586,866	586,866
Community Amenities		8,539,200	6,939,391	7,308,910
Recreation and Culture		1,350,627	1,359,505	1,312,505
Transport		1,096,103	1,955,886	1,889,886
Economic Services		889,754	1,031,049	892,049
Other Property and Services		2,161,698	2,446,715	2,384,412
		<u>37,524,433</u>	<u>42,884,183</u>	<u>36,801,700</u>
Expenses Excluding Finance Costs (Refer Notes 1, 2 & 14)				
Governance		(3,740,625)	(8,767,829)	(3,372,450)
General Purpose Funding		(245,850)	(398,522)	(339,522)
Law, Order, Public Safety		(1,182,415)	(1,566,833)	(1,541,833)
Health		(780,115)	(754,738)	(740,731)
Education and Welfare		(783,060)	(806,139)	(801,139)
Housing		(625,900)	(626,680)	(626,680)
Community Amenities		(9,575,782)	(8,338,593)	(8,507,531)
Recreation and Culture		(10,473,477)	(10,376,013)	(10,224,566)
Transport		(7,406,557)	(8,063,701)	(8,103,701)
Economic Services		(1,706,010)	(1,460,112)	(1,244,549)
Other Property and Services		(1,799,796)	(13,174,598)	(1,495,586)
		<u>(38,319,587)</u>	<u>(54,333,758)</u>	<u>(36,998,288)</u>
Finance Costs (Refer Notes 2 & 5)				
Law, Order, Public Safety		0	(284)	(284)
Community Amenities		(2,155)	(4,883)	(4,883)
Recreation and Culture		(199,405)	(238,187)	(238,187)
Economic Services		(9,552)	(18,700)	(18,700)
Other Property and Services		0	(19,620)	(19,620)
		<u>(211,112)</u>	<u>(281,674)</u>	<u>(281,674)</u>
Non-Operating Grants, Subsidies and Contributions				
Housing		0	558,876	0
Community Amenities		161,200	194,000	240,000
Recreation and Culture		2,679,376	981,655	927,500
Transport		3,242,996	1,694,225	3,041,184
Economic Services		10,000,000	0	0
Other Property and Services		0	120,000	0
		<u>16,083,572</u>	<u>3,548,756</u>	<u>4,208,684</u>
Profit/(Loss) On Disposal Of Assets (Refer Note 4)				
Law, Order, Public Safety		0	(5,552)	(5,552)
Community Amenities		0	(34,216)	(34,216)
Other Property and Services		(65,798)	(52,908)	(52,908)
		<u>(65,798)</u>	<u>(92,676)</u>	<u>(92,676)</u>
NET RESULT		<u>15,011,508</u>	<u>(8,275,169)</u>	<u>3,637,746</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>15,011,508</u>	<u>-8,275,169</u>	<u>3,637,746</u>

NOTES : All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value, though profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF BROOME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		21,455,834	19,878,484	19,596,295
Operating Grants, Subsidies and Contributions		4,469,987	11,326,449	5,579,769
Fees and Charges		11,460,612	10,113,427	10,671,810
Service Charges		0	0	0
Interest Earnings		961,500	1,085,826	1,028,826
Goods and Services Tax		3,201,417	2,452,101	2,046,026
Other		26,500	25,000	25,000
		<u>41,575,850</u>	<u>44,881,287</u>	<u>38,947,726</u>
Payments				
Employee Costs		(16,125,604)	(16,833,342)	(16,547,623)
Materials and Contracts		(11,305,263)	(10,648,345)	(10,234,636)
Utility Charges		(2,042,455)	(2,085,625)	(2,120,625)
Interest Expenses		(211,112)	(281,674)	(281,674)
Insurance Expenses		(735,169)	(692,897)	(692,897)
Goods and Services Tax		(3,001,417)	(2,452,293)	(2,076,026)
Other		(2,241,296)	(5,914,056)	(1,140,507)
		<u>(35,662,316)</u>	<u>(38,908,232)</u>	<u>(33,093,988)</u>
Net Cash Provided by Operating Activities	15(b)	<u>5,913,534</u>	<u>5,973,055</u>	<u>5,853,738</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant and Equipment	3	(11,122,385)	(3,580,545)	(3,115,500)
Payments for Construction of Infrastructure	3	(19,835,117)	(7,398,708)	(8,407,624)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development Assets		16,083,572	3,548,756	4,208,684
Proceeds from Sale of Plant & Equipment	4	230,000	278,000	278,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(14,643,929)</u>	<u>(7,152,497)</u>	<u>(7,036,440)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(988,046)	(1,273,805)	(1,273,805)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	9,900	9,900
Proceeds from New Debentures	5	5,076,722	0	0
Net Cash Provided By (Used In) Financing Activities		<u>4,088,676</u>	<u>(1,263,905)</u>	<u>(1,263,905)</u>
Net Increase (Decrease) in Cash Held		(4,641,719)	(2,443,347)	(2,446,607)
Cash at Beginning of Year		25,845,909	27,339,666	27,339,666
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>21,204,189</u></u>	<u><u>24,896,319</u></u>	<u><u>24,893,059</u></u>

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

SHIRE OF BROOME
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		374,250	5,557,876	89,743
General Purpose Funding		1,282,884	3,093,004	2,182,795
Law, Order, Public Safety		147,183	149,623	100,123
Health		168,300	170,054	165,661
Education and Welfare		75,000	55,173	41,500
Housing		573,600	586,866	586,866
Community Amenities		8,700,400	7,939,391	7,548,910
Recreation and Culture		4,030,003	1,359,505	2,240,005
Transport		4,339,099	4,955,886	4,931,070
Economic Services		10,889,754	1,031,049	892,049
Other Property and Services		2,209,588	2,446,715	2,384,412
		<u>32,790,061</u>	<u>27,345,142</u>	<u>21,163,134</u>
Expenses	1,2			
Governance		(3,740,625)	(4,552,250)	(3,372,450)
General Purpose Funding		(245,850)	(398,522)	(339,522)
Law, Order, Public Safety		(1,182,415)	(1,572,669)	(1,547,669)
Health		(780,115)	(754,738)	(740,731)
Education and Welfare		(783,060)	(806,139)	(801,139)
Housing		(625,900)	(626,680)	(626,680)
Community Amenities		(9,577,937)	(8,377,692)	(8,546,630)
Recreation & Culture		(10,672,882)	(10,614,200)	(10,462,753)
Transport		(7,406,557)	(8,063,701)	(8,103,701)
Economic Services		(1,715,562)	(1,478,812)	(1,263,249)
Other Property and Services		(1,913,484)	(1,826,863)	(1,568,114)
		<u>(38,644,387)</u>	<u>(39,072,266)</u>	<u>(37,372,638)</u>
Net Operating Result Excluding Rates		(5,854,326)	(11,727,124)	(16,209,504)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	65,798	92,676	92,676
Accrued (Income)/Expenses		0		0
Depreciation on Assets	2(a)	5,659,800	6,052,000	6,052,000
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(5,970,500)	(1,992,545)	(1,530,500)
Purchase Infrastructure Assets - Drainage	3	(931,367)	(1,264,500)	(1,424,500)
Purchase Infrastructure Assets - Roads	3	(5,236,818)	(3,033,451)	(4,267,992)
Purchase Infrastructure Assets - Recreation Areas	3	(140,883)	(1,271,132)	(961,132)
Purchase Infrastructure Assets - Other	3	(13,526,048)	(1,829,625)	(1,754,000)
Purchase Plant and Equipment	3	(4,494,959)	(1,288,500)	(1,296,500)
Purchase Furniture and Equipment	3	(656,926)	(299,500)	(288,500)
Proceeds from Disposal of Assets	4	230,000	278,000	278,000
Repayment of Debentures	5	(988,046)	(1,273,805)	(1,273,805)
Proceeds from New Debentures	5	5,076,722	0	0
Proceeds from Self-Supporting Loan Principal		0	9,900	9,900
Transfers to Reserves (Restricted Assets)	6	(3,812,439)	(4,501,394)	(3,362,009)
Transfers from Reserves (Restricted Assets)	6	7,350,187	3,550,283	5,656,555
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,305,519	587,941	434,228
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(58,451)	(2,305,519)	0
Amount Required to be Raised from Rates	8	<u>20,982,738</u>	<u>20,216,295</u>	<u>19,845,083</u>

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

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at **Note 16** to this budget document.

(b) Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (continued)

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

Item	Estimated Useful Life	Annual Dep'n Rate
Vehicles (High Use 1 year replacement program)	4 years	25.00%
Ride on Mowers	5 years	20.00%
Cars & Light Vehicles (2 to 3 replacement program)	6.67 years	15.00%
Trucks Small 2-5 tonne	6.67 years	15.00%
Trucks Medium 6-12 tonne	8 years	12.50%
Trucks Heavy >12 tonne & Medium Plant	10 years	10.00%
Plant Heavy, Graders, Scrapers, Dozers, etc	12 years	8.33%
Plant Portable (regular use)	5 years	20.00%
Plant Other (low use and/or long life)	16 years	6.25%
Computer Equipment (hardware/software)	4 years	25.00%
Furniture & Equipment	10 years	10.00%
Building Plant & Air Conditioning	15 years	6.67%
Buildings	40 years	2.50%
Buildings - Long Life Structures	50 years	2.00%
Infrastructure Fixed:		
Formation & Earthworks (roads, reserves, landfill)	100 years	1.00%
Pavement (roads, car parks, reserves, landfill)	40 years	2.50%
Seals Asphalt	25 Years	4.00%
Seals Bitumen	15 Years	6.67%
Road Plant & Bus Shelters	20 years	5.00%
Bridges	80 years	1.25%
Drainage facilities	60 years	1.67%
Footpaths, Dual Use Paths	50 years	2.00%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (continued)

Capitalisation Threshold

In order to enable effective asset management, recognition thresholds have been set according to the following

Infrastructure - New, Upgrade or Renewal	\$5,000
Land	\$5,000
Buildings - New, Upgrade or Renewal	\$5,000
Plant & Equipment - New, Upgrade or Renewal	\$5,000
Furniture & Equipment - New, Upgrade or Renewal	\$5,000

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(t) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES

(a) Net Result from Ordinary Activities was arrived at after:

(i) Charging as Expenses:

Auditors Remuneration

Audit Services	45,000	59,933	40,000
Other Services	0	1,067	0

Depreciation

By Program

Governance	1,000	1,400	1,400
General Purpose Funding	0	0	0
Law, Order, Public Safety	58,500	83,300	83,300
Health	2,600	2,600	2,600
Education and Welfare	300	400	400
Housing	39,300	47,800	47,800
Community Amenities	222,900	234,500	234,500
Recreation and Culture	1,316,900	1,283,500	1,283,500
Transport	2,348,600	2,341,800	2,341,800
Economic Services	161,400	175,300	175,300
Other Property and Services	1,508,300	1,881,400	1,881,400
	<u>5,659,800</u>	<u>6,052,000</u>	<u>6,052,000</u>

By Class

Land and Buildings	1536947	1,986,300	1,986,300
Furniture and Equipment	352319	432,100	432,100
Plant and Equipment	793539	672,300	672,300
Drainage	148272	145,800	145,800
Parks and Reserves	389203	395,200	395,200
Roads, Footpaths & Transport Infrastructure	2291526	2,225,400	2,225,400
Other Infrastructure	147994	194,900	194,900
	<u>5,659,800</u>	<u>6,052,000</u>	<u>6,052,000</u>

Interest Expenses (Finance Costs)

- Debentures (<i>refer note 5(a)</i>)	211,112	271,432	281,674
	<u>211,112</u>	<u>271,432</u>	<u>281,674</u>

Rental Charges

- Operating Leases	556,300	672,380	546,680
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Operating Lease Calculations

Community Storage Shed Expenditure	36,300	45,700	45,700
Staff Housing =Sub Prog Exp - Non Lease Accts	520,000	626,680	500,980

(ii) Crediting as Revenues:

Interest Earnings

Investments			
- Reserve Funds	567,500	683,542	671,542
- Other Funds	177,000	186,000	186,000
Other Interest Revenue (<i>refer note 13</i>)	217,000	216,284	171,284
	<u>961,500</u>	<u>1,085,826</u>	<u>1,028,826</u>

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

SHIRE MISSION STATEMENT

"To provide a quality range of affordable and sustainable services to our community with a strong commitment to customer focus so that our citizens and visitors enjoy a quality lifestyle"

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality, eating house inspection, pest control and child health clinics.

EDUCATION AND WELFARE

Facilities for senior citizens aged care, infant, day care centres, pre-school; assistance to play group and other community services and development activities.

HOUSING

Provision of staff housing.

COMMUNITY AMENITIES

Rubbish collection services, tip operation, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance, sanitation maintenance and environmental protection.

RECREATION AND CULTURE

Operation/maintenance of halls, Broome Recreation and Aquatic Centre (BRAC), various parks and reserves, beaches, library, museum and other cultural activities.

TRANSPORT

Construction and maintenance of streets, roads, bridges, footpaths and street lighting.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

The regulation and provision of tourism facilities, area promotion and building control.

OTHER PROPERTY & SERVICES

Private works and provision of unclassified civic building facilities. General Administration support for Council's operations, allocated to other functions. Engineering, works and parks and gardens management, allocated to construction and maintenance jobs. Plant and depot operation and maintenance, allocated to construction and maintenance jobs.

3. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

2015/16
Budget
\$

By Program

Governance

Law, Order, Public Safety

Health

Education and Welfare

Housing

Land & Buildings 750,000

Community Amenities

Drainage Infrastructure 931,367
 Other Infrastructure 1,574,908
 Fixed Plant & Equipment 29,333

Recreation and Culture

Land & Buildings 445,500
 Recreation Infrastructure 140,883
 Other Infrastructure 190,000
 Fixed Plant & Equipment 3,320,000
 Mobile Plant & Equipment 47,500
 Furniture and Equipment 9,000

Transport

Road Infrastructure 5,236,818
 Other Infrastructure 30,140
 Fixed Plant & Equipment 6,060

Economic Services

Land & Buildings 250,000
 Other Infrastructure 11,700,000

Other Property and Services

Land & Buildings 4,525,000
 Other Infrastructure 31,000
 Mobile Plant & Equipment 1,092,066
 Furniture and Equipment 647,926

30,957,501

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3. ACQUISITION OF ASSETS (Continued)	2015/16
<u>By Class</u>	Budget
	\$
Land Held for Resale	
Land & Buildings	
Land & Buildings - New	5,380,000
Land & Buildings - Renewal	590,500
Drainage Infrastructure	
Drainage Infrastructure - Upgrade	911,367
Drainage Infrastructure - Renewal	20,000
Road Infrastructure	
Road Infrastructure - New	2,294,369
Road Infrastructure - Upgrade	766,602
Road Infrastructure - Renewal	2,175,848
Recreation Infrastructure	
Recreation Infrastructure - New	124,858
Recreation Infrastructure - Renewal	16,025
Other Infrastructure	
Other Infrastructure - New	12,202,075
Other Infrastructure - Upgrade	1,163,701
Other Infrastructure - Renewal	160,272
Mobile Plant & Equipment	
Mobile Plant & Equipment - New	47,500
Mobil Plant & Equipment - Renewal	1,092,068
Fixed Plant & Equipment	
Fixed Plant & Equipment - New	29,333
Fixed Plant & Equipment - Renewal	3,326,060
Furniture and Equipment	
Furniture and Equipment - New	656,926
	<u>30,957,501</u>

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

4. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16	2015/16	2015/16
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Governance	0	0	0
General Purpose Funding	0	0	0
Law, Order, Public Safety	0	0	0
Health	0	0	0
Education and Welfare	0	0	0
Housing	0	0	0
Community Amenities	0	0	0
Recreation and Culture	0	0	0
Transport	0	0	0
Economic Services	0	0	0
Other Property and Services	295,798	230,000	(65,798)
	295,798	230,000	(65,798)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16	2015/16	2015/16
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Land And Buildings	0	0	0
Plant And Equipment	295,798	230,000	(65,798)
Furniture & Equipment	0	0	0
	295,798	230,000	(65,798)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2015/16
BUDGET
\$
47,890
(113,688)
<u>(65,798)</u>

SHIRE OF BROOME
SHIRE OF BROOME NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan #	Principal 01/07/2015	New Loans	Interest Repayments		Principal Repayments		Principal 30/06/2016
				2015/16 Budget	2014/15 Actual	2015/16 Budget	2014/15 Actual	2015/16 Budget
			\$	\$	\$	\$	\$	\$
Law Order & Public Safety								
New SES Shed (FESA Self Supporting)	176	0		0	253	0	9,900	0
Community Amenities								
Millington Road Drainage Construction	181	45,294		2,155	4,868	45,294	42,566	0
Recreation & Culture								
BRAC (Recreation Centre) Stage 1	171	209,066		12,342	18,616	101,089	94,642	107,977
BRAC Stage 2A	186	303,751		16,693	23,341	147,211	138,437	156,540
BRAC Stage 2B (Car Park & Oval Completion)	191	221,661		13,415	16,465	50,286	47,211	171,375
Civic Centre Redevelopment	193	3,165,270		121,108	136,319	400,887	385,509	2,764,383
BRAC Pavillion	194	634,152		35,847	40,418	91,038	85,929	543,114
Transport								
Economic Services								
Visitors Centre Construction	182	117,156		5,573	12,592	117,156	110,099	0
Visitor Centre Stage 2	185	72,394		3,979	5,563	35,085	32,994	37,309
Other Property & Services								
Administration Building	168	0		0	12,998	0	326,519	0
Additional Street Sweeper	192	0		0	0	0	0	0
		4,768,744	-	211,112	271,432	988,046	1,273,806	3,780,698

All debenture repayments are to be financed by general purpose revenue except for those loans designed "Self Supporting".

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures 2015/2016

Particulars/Purpose	Loan # (Proposed)	Borrowing Quarter Ending	Estimated	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used Budget	Unspent \$ Budget
			Amount to Budget							
Broome Aquatic and Recreation Centre upgrade construction - 2015/16	195	3rd QTR 2016	\$ 496,722	Unknown	Semi-annual	10 years	191,232	3.15%	496,722	
Chinatown Revitalisation Construction	196	3rd QTR 2016	\$ 1,700,000	Unknown	Semi-annual	10 years	654,500	3.15%	1,700,000	
Kimberley Regional Offices - Building Construction	197	3rd QTR 2016	\$ 2,880,000	Unknown	Semi-annual	10 years	1,108,800	3.15%	2,880,000	
Totals			5,076,722				1,763,300		5,076,722	

(c) Unspent Debentures

Particulars/Purpose	Loan #	Amount Unspent 01/07/2015	Amount Used Budget	Amount Unspent 30/06/2016
Original Purpose- Civic Centre Redevelopment - Project Complete 2014-2015 Kimberley Regional Office Building Upgrade	193	1,954,253	600,000	1,354,253
**2014-2015 Frederick St New Truck Drain Construction			800,000	554,253
Broome Aquatic and Recreation Centre upgrade construction - 2015/16			538,278	15,975
Totals		1,954,253	1,938,278	15,975

****Project carry over from 2014/15**

(d) Overdraft

Account	Year Established	Balance 01/07/2015	Budget Adjustment Increase/(Decrease)	Balance 30/06/2016
Municipal Fund Bank Account	1990	-	-	-
Credit Card	2003	-	-	-

Council has utilised an overdraft facility during previous financial years with a maximum amount of \$1,800,000 with the Commonwealth Bank. The overdraft is established to cover periods when there are delays in receiving funding at the beginning/end of financial years or in the event of uncleared or undeposited funds. It is anticipated that this facility will not be required to be utilised during budget year prior to the due date of the rates.

Shire holds one Corporate Credit Card with a maximum limit of \$25,000 from the Commonwealth Bank and is used to procure goods & services typically requiring a credit card such as travel, accommodation and IT equipment.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES	Reserve	2015/16	2014/15	2014/15
Cash Backed Reserves	Number	Budget \$	Actual \$	Budget \$
(a) Leave Reserve	7			
Opening Balance		1,789,986	1,725,163	1,684,468
Amount Set Aside / Transfer to Reserve		51,200	64,823	58,956
Amount Used / Transfer from Reserve				35,782
		1,841,186	1,789,986	1,707,642
(b) Building Reserve	12			
Opening Balance		3,565,435	2,832,185	2,665,193
Amount Set Aside / Transfer to Reserve		114,400	744,762	93,282
Amount Used / Transfer from Reserve		1,576,114	11,512	255,000
		2,103,721	3,565,435	2,503,475
(c) Public Open Space Reserve	9			
Opening Balance		783,554	1,195,098	947,046
Amount Set Aside / Transfer to Reserve		22,200	44,961	27,088
Amount Used / Transfer from Reserve		0	456,505	233,904
		805,754	783,554	740,230
(d) Drainage Reserve	10			
Opening Balance		1,583,245	1,729,997	1,676,487
Amount Set Aside / Transfer to Reserve		44,600	65,248	58,677
Amount Used / Transfer from Reserve		70,000	212,000	247,500
		1,557,845	1,583,245	1,487,664
(e) Plant Reserve	11			
Opening Balance		1,047,873	1,055,259	997,261
Amount Set Aside / Transfer to Reserve		224,600	39,614	34,904
Amount Used / Transfer from Reserve			47,000	47,000
		1,272,473	1,047,873	985,165
(f) BRAC (Leisure Centre) Reserve	8			
Opening Balance		61,079	58,867	57,620
Amount Set Aside / Transfer to Reserve		100	2,212	2,017
Amount Used / Transfer from Reserve			0	57,000
		61,179	61,079	2,637
(g) Road Reserve	15-22			
Opening Balance		1,189,712	1,146,835	1,089,254
Amount Set Aside / Transfer to Reserve		29,300	87,613	38,124
Amount Used / Transfer from Reserve		371,333	44,736	150,409
		847,679	1,189,712	976,969
(h) Footpath Reserve	23			
Opening Balance		2,376,060	2,818,310	2,683,769
Amount Set Aside / Transfer to Reserve		65,300	105,980	93,932
Amount Used / Transfer from Reserve		318,748	548,230	599,784
		2,122,612	2,376,060	2,177,917
(i) Car Park Reserve	13&14			
Opening Balance		384,840	397,832	394,076
Amount Set Aside / Transfer to Reserve		11,300	14,978	13,793
Amount Used / Transfer from Reserve			27,970	30,000
		396,140	384,840	377,869

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	Reserve Number	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Backed Reserves (Continued)				
(j) IT and Equipment Reserve	25			
Opening Balance		303,028	291,662	285,735
Amount Set Aside / Transfer to Reserve		8,500	11,366	10,001
Amount Used / Transfer from Reserve		0		12,000
		311,528	303,028	283,736
(k) Refuse Site Reserve	26			
Opening Balance		3,798,887	4,640,534	4,333,883
Amount Set Aside / Transfer to Reserve		90,900	758,353	741,286
Amount Used / Transfer from Reserve		1,363,708	1,600,000	2,044,000
		2,526,079	3,798,887	3,031,169
(l) Resource Recovery Park Reserve	29			
Opening Balance		3,676,789	2,005,562	1,971,533
Amount Set Aside / Transfer to Reserve		3,129,139	1,851,227	2,178,306
Amount Used / Transfer from Reserve		600,000	180,000	200,000
		6,205,928	3,676,789	3,949,839
(m) Restricted Cash Reserve	27			
Opening Balance		2,698,758	2,769,059	2,484,434
Amount Set Aside / Transfer to Reserve			300,000	0
Amount Used / Transfer from Reserve		2,698,758	370,301	1,664,176
		0	2,698,758	820,258
(o) Community Sponsorship Reserve	30			
Opening Balance		11,923	11,498	5,142
Amount Set Aside / Transfer to Reserve		200	425	539
Amount Used / Transfer from Reserve		0		0
		12,123	11,923	5,681
(p) EDL Reserve	28			
Opening Balance		318,826	357,425	317,262
Amount Set Aside / Transfer to Reserve		7,500	13,430	11,104
Amount Used / Transfer from Reserve		80,000	52,029	80,000
		246,326	318,826	248,366
(q) Kimberley Zone Reserve	31			
Opening Balance		417,247	175,000	220,300
Amount Set Aside / Transfer to Reserve		13,200	242,247	0
Amount Used / Transfer from Reserve		266,526		0
		163,921	417,247	220,300
(r) Public Art Reserve	32			
Opening Balance		154,155		0
Amount Set Aside / Transfer to Reserve			154,155	29,155
Amount Used / Transfer from Reserve		5,000		0
		149,155	154,155	29,155
(s) Tourism Reserve	33			
Opening Balance		0		0
Amount Set Aside / Transfer to Reserve				0
Amount Used / Transfer from Reserve				0
		0	0	0
Total Cash Backed Reserves		20,623,649	24,161,397	19,548,072

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2016 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	Reserve Number	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Backed Reserves (Continued)				
Summary of Transfers To/From Cash Backed Reserves				
Transfers to Reserves				
Leave Reserve	7	51,200	64,823	58,956
Building Reserve	12	114,400	744,762	93,282
Public Open Space Reserve	9	22,200	44,961	27,088
Drainage Reserve	10	44,600	65,248	58,677
Plant Reserve	11	224,600	39,614	34,904
BRAC (Leisure Centre) Reserve	8	100	2,212	2,017
Road Reserve	15-22	29,300	87,613	38,124
Footpath Reserve	23	65,300	105,980	93,932
Car Park Reserve	13&14	11,300	14,978	13,793
IT and Equipment Reserve	25	8,500	11,366	10,001
Refuse Site Reserve	26	90,900	758,353	741,286
Resource Recovery Park Reserve	29	3,129,139	1,851,227	2,178,306
Restricted Cash Reserve	27	0	300,000	0
Community Sponsorship Reserve	30	200	425	539
EDL Reserve	28	7,500	13,430	11,104
Kimberley Zone Reserve	31	13,200	242,247	0
Public Art Reserve	32	0	154,155	29,155
Tourism Reserve				
		<u>3,812,439</u>	<u>4,501,394</u>	<u>3,362,009</u>
Transfers from Reserves				
Leave Reserve	7	0	0	35,782
Building Reserve	12	1,576,114	11,512	255,000
Public Open Space Reserve	9	0	456,505	233,904
Drainage Reserve	10	70,000	212,000	247,500
Plant Reserve	11	0	47,000	47,000
BRAC (Leisure Centre) Reserve	8	0	0	57,000
Road Reserve	15-22	371,333	44,736	150,409
Footpath Reserve	23	318,748	548,230	599,784
Car Park Reserve	13&14	0	27,970	30,000
IT and Equipment Reserve	25	0	0	12,000
Refuse Site Reserve	26	1,363,708	1,600,000	2,044,000
Resource Recovery Park Reserve	29	600,000	180,000	200,000
Restricted Cash Reserve	27	2,698,758	370,301	1,664,176
Community Sponsorship Reserve	30	0	0	0
EDL Reserve	28	80,000	52,029	80,000
Kimberley Zone Reserve	31	266,526	0	0
Public Art Reserve	32	5,000	0	0
Tourism Reserve				
		<u>7,350,187</u>	<u>3,550,283</u>	<u>5,656,555</u>
Total Transfer to/(from) Reserves		<u>(3,537,748)</u>	<u>951,111</u>	<u>(2,294,546)</u>

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

Purpose Of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

Leave Reserve

To be used to fund annual and long service leave requirements.

Building Reserve

To be used for renewal, upgrade, replacement or new building construction and associated infrastructure.

Public Open Space Reserve

To be used for renewal, upgrade, replacement or new public open space facilities and garden areas associated with buildings and other freely accessible public recreational facilities.

Any contributions from developers are held in Trust.

Drainage Reserve

To be used for the renewal, upgrade or construction of drainage services.
Typically funds are from contributions made by developers.

Plant Reserve

To be used for the renewal, upgrade or purchase of new mobile plant and engineering equipment.

BRAC (Leisure Centre) Reserve

To be used for the construction of recreation infrastructure and facilities.

Road Reserve

To be used for renewal, upgrade or new streets and roads.

Footpath Reserve

To be used for renewal, upgrade or new footpaths.
Typically funds are from contributions made by developers.

Carpark Reserve

To be used for renewal, upgrade or new carparks.
Typically funds are from "Cash In Lieu" payments from developers.

IT and Equipment Reserve

To be used for renewal, upgrade or new office equipment, IT hardware and software.

Refuse Site Reserve

To be used for the current and future costs of maintaining and closing the refuse site in accordance with operational needs and environmental guidelines.

Resource Recovery Park Reserve

To hold funds set aside annually and any year end operational profit generated from refuse site business unit to fund:

- i) The future construction of a new facility;
- ii) the future subsequent and ongoing costs of maintaining the site in accordance with operational requirements and environmental guidelines; or
- iii) the costs of future rehabilitation of the site.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

Purpose Of Reserves (Continued)

Restricted Cash Reserve

To be used for unspent grant and loan funds.

Community Sponsorship Reserve

To hold funds remaining as at 30 June after allocation of both Annual and Ad-hoc sponsorships and external donations to be spent on both annual and ad-hoc sponsorships in accordance with the Community Sponsorship Program Policy.

EDL Reserve

To hold funds to be spent on community projects as approved by Energy Development Limited.

Kimberley Zone Reserve

To hold funds set aside annually to fund future projects and initiatives for the Kimberley Zone of WALGA and/or Regional Collaborative Groups.

Public Art Reserve

To hold funds set aside annually to fund future public art projects and initiatives within the Shire.

Tourism Reserve

To hold funds set aside annually to fund future tourism projects and initiatives within the Shire.

Cash Backing

All of the above reserve amounts are supported by money held in financial institutions.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

7. NET CURRENT ASSETS	Note	2015/16 Budget \$	2014/15 Actual \$
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash Assets			
Cash on hand		3,960	3,960
Cash - Unrestricted	15(a)	1,084,574	1,684,512
Cash - Restricted Reserves	15(a)	20,623,649	24,161,397
Total Cash Assets		21,712,183	25,849,869
Receivables			
Sundry Debtors		1,263,000	1,813,000
Rates & Rubbish Debtors		700,000	1,000,000
Total Receivables		1,963,000	2,813,000
Other Assets			
Sundry Provisions and Accruals		44,516	244,516
Inventories		38,560	28,560
Self Supporting Loan Principle Receivable			0
Total Other Assets		83,076	273,076
Total Unadjusted Current Assets		23,758,259	28,935,945
Excluded Assets & Adjustments			
Reserves & Other Restricted Cash		(20,623,649)	(24,161,397)
Self Supporting Loans Principal Receivable		0	0
Total Excluded Assets & Adjustments		(20,623,649)	(24,161,397)
TOTAL CURRENT ASSETS		3,134,610	4,774,548
LESS: CURRENT LIABILITIES			
Cash Liabilities			
Bank overdraft		0	0
Loan Borrowings Principal Repayments		868,715	988,046
Total Cash Liabilities		868,715	988,046
Creditors and Payables			
Creditors		2,242,762	1,822,762
Other Payables		668,843	364,811
Total Creditors and Payables		2,911,605	2,187,573
Provisions			
Employee Provisions		1,818,272	1,818,272
Other Provisions and Accruals		253,169	253,169
Total Provisions		2,071,441	2,071,441
Total Unadjusted Current Liabilities		5,851,761	5,247,060
Excluded Liabilities & Adjustments			
Loan Principal Payable		(868,715)	(988,046)
Employee Liabilities Cash Backed in Reserves		(1,789,985)	(1,789,985)
Total Excluded Liabilities & Adjustments		(2,658,700)	(2,778,031)
TOTAL CURRENT LIABILITIES		3,193,061	2,469,029
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>(58,451)</u>	<u>2,305,519</u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit)
The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit)
brought forward as at 1 July 2016.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate								
<u>Gross Rental Valuations</u>								
GRV - Residential	9.3990	4,511	114,429,662	10,755,244	0	40,000	10,795,244	10,211,687
GRV - Residential - Vacant	15.2200	144	2,507,860	381,696	0	0	381,696	588,734
GRV - Commercial/Industrial	10.3800	575	53,079,692	5,509,672	0	0	5,509,672	5,340,538
GRV - Tourism	14.7150	447	16,670,610	2,453,080	0	0	2,453,080	2,213,161
<u>Unimproved Value Valuations</u>							0	
UV - Rural	0.5836	136	86,504,300	504,839	0	0	504,839	374,057
UV - Mining	12.2250	46	1,660,509	202,997	0	0	202,997	144,132
UV - Commercial Rural	2.9656	31	7,684,346	227,887	0	0	227,887	207,359
Sub-Total Differential General Rate		5,890	282,536,979	20,035,415	0	40,000	20,075,415	19,079,668

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR (Continued)

RATE TYPE	Minimum \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Minimum Rates								
<u>Gross Rental Valuations</u>								
GRV - Residential	1,224	90	1,020,108	110,160	0	0	110,160	124,800
GRV - Residential - Vacant	1,224	247	1,498,475	302,328	0	0	302,328	82,800
GRV - Commercial/Industrial	1,224	15	102,054	18,360	0	0	18,360	14,400
GRV - Tourism	1,224	412	1,880,840	504,288	0	0	504,288	524,400
<u>Unimproved Value Valuations</u>								
UV - Rural	1,224	4	499,000	4,896	0	0	4,896	2,400
UV - Mining	1,224	39	130,061	47,736	0	0	47,736	43,200
UV - Commercial Rural	1,224	13	75,800	15,912	0	0	15,912	6,000
Sub-Total Minimum Rates		820	5,206,338	1,003,680	0	0	1,003,680	798,000
Sub-Total Differential General Rate & Minimum Rates							21,079,095	19,877,668
Ex-Gratia Rates								
Specified Area Rates (Note 9)								
Total Rates Before Discount Expenses							21,079,095	19,877,668
Discounts								0
Total							21,079,095	19,877,668

Basis Of Rating

All land except exempt land in the Shire of Broome is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. Additional differential rates, for properties carrying out commercial and tourist related activities, have been established to raise funds for the support of tourism initiatives.

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

9. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS - 2015/16 FINANCIAL YEAR

RATE TYPE	New	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Concession \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
	Rate in \$							
Concessions								
* ⁽¹⁾ UV Coconut Well	0.5836	35	42,672,000	249,034	-119,536		129,498	179,771
* ⁽²⁾ UV Twelve Mile	0.5836	84	32,683,000	190,738	-51,499		139,239	157,617
* ⁽³⁾ UV Horticulture Land Use	0.5836	7	3,466,000	20,228	-2,225		18,003	17,845
Sub-Totals Concessions		126	78,821,000	460,000	-173,261	0	286,739	355,233
Total Budgeted Rate Revenue before Concessions							21,079,095	19,877,668
Concessions							-173,261	
Grand Total Rate Revenue after Concessions							20,905,834	19,877,668

Discounts, Incentives, Concessions and Write-Offs

Council, in accordance with Section 6.47 of the Local Government Act 1995 as amended, has granted the following concessions:

- *⁽¹⁾ 48% concession on all properties on unimproved values (UV) in the locality of Coconut Well.
- *⁽²⁾ 27% concession on all properties on unimproved values (UV) in the locality of Twelve Mile.
- *⁽³⁾ 11% concession on all properties on unimproved values (UV) with Horticulture Land Use.

These concessions do not apply on minimum rates.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015-2016 FINANCIAL YEAR (Continued)

Objectives and Reasons for Proposed Differential Rates and Minimum Payments for the 2015/2016 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Broome is required to publish its Objects and Reasons for implementing Differential Rates.

Overall Objective

The purpose of the levying of rates is to meet Council's budget requirements in each financial year in order to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Broome. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Broome every three years and assigns a GRV. The current valuation is effective from 1 July 2015. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates

GRV – Residential

This rating category consists of properties located within the townsite boundaries which have a predominantly residential use. The object of the rate for this category is to be the base rate by which all other GRV rated properties are assessed. The reason is that the other GRV rating categories have a higher demand on Shire resources and vacant land is encouraged to be developed.

GRV – Residential Vacant

This rating category consists of vacant properties located within the townsite boundaries, excepting land zoned as Tourist, Commercial or Industrial. The object of the rate for this category is to encourage land owners to develop residential vacant land and to reflect the different method used for the valuation of vacant residential land as compared to the GRV-Residential rate category. The reason is that excessive vacant land leaves subdivisions appearing barren and unsightly, to the detriment of the aesthetics of the area. The rate in the dollar for this category is 62% higher than the

GRV – Commercial

This rating category consists of properties used for Commercial, Town Centre or Industrial purposes and non residential vacant land, excluding properties with a tourism use. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category. The reason is that the Shire incurs higher costs to service these areas including car park infrastructure, landscaping and other amenities. In addition, extra costs are also associated with tourism and economic development activities that have a benefit to these ratepayers. The rate in the dollar for this category is 10% higher than the GRV –Residential base rate.

GRV – Tourism

This rating category consists of properties with a tourism use within the townsite. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher reliance on Shire resources and the higher level of service provided to properties in this category. The reason this category is rated higher than the base rate for GRV is to fund costs associated with the heavier use of infrastructure and other Council assets and services in addition to contribution toward tourism promotion activities. The rate in the dollar for this category is 56% higher than the GRV

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015-2016 FINANCIAL YEAR (Continued)

Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates

UV - Rural (The base rate for Unimproved Value)

This rating category consists of properties that are exclusively for rural use. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is that the other UV rating categories have a higher demand on Shire resources.

UV - Commercial Rural

This rating category consists of properties that are outside of the townsite that have a commercial use inclusive of:

- Pearling Leases;
- Pastoral leases or Pastoral use;
- Caravan Parks; and
- Short Stay Accommodation

The object of the rate for this category is to raise additional revenue to fund the additional cost impacts attributed to the servicing of these properties. The reason is that the Shire incurs higher costs in infrastructure maintenance as a result of extra vehicle movements on the shire's road network due to the activities associated with these properties

UV – Mining

This rating category consists of properties that are used for mining, exploration or prospecting purposes. The object of the rate for this category is to raise additional revenue to fund the additional cost impacts to the Shire. The reason this category is rated higher than UV-Commercial is to reflect the higher road infrastructure maintenance costs to Council as a result of frequent heavy vehicle use over extensive lengths of shire roads throughout the year.

Minimum Payments

The proposed minimum payment of \$1,224 has been applied to all rating categories.

The object and reason for this minimum payment is to ensure that all property owners in the Shire of Broome are levied a unified and equitable minimum amount. It is also recognition that every property receives some minimum level of benefit of the works and services provided by the Shire.

SHIRE OF BROOME

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire of Broome does not levy any Specified Area Rates.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire of Broome does not levy any FM Regulation 54 prescribed service charges.

11. FEES & CHARGES REVENUE

	2015/16 Budget \$	2014/15 Actual \$
Governance	100	72
General Purpose Funding	64,000	61,488
Law, Order, Public Safety	129,000	72,124
Health	152,800	134,380
Education and Welfare	0	0
Housing	569,400	435,303
Community Amenities	7,308,700	5,629,386
Recreation & Culture	1,061,827	826,016
Transport	25,000	18,738
Economic Services	699,452	611,105
Other Property & Services	1,150,333	860,483
	<u>11,160,612</u>	<u>8,649,095</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2015/16 FINANCIAL YEAR**

The budget makes the following provisions for doubtful debts which may be irrecoverable and subsequently written off:

Rates Debts	2,000
Sundry Debts	8,000

SHIRE OF BROOME

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

(a) Rates Instalment Plans

By one, two or four equal instalments, issued 31 August 2015, due on:

- 5 October 2015 (All instalment options)
- 7 December 2015 (Four instalment option)
- 8 February 2016 (Two and four instalment options)
- 8 April 2016 (Four instalment option)

(b) Rates Interest and Charges

	2015/16 Budget \$ Charge/%	2015/16 Budget \$ Revenue
Interest on Rates Unpaid	11.00%	120,000
Interest on Instalments Plan	5.50%	97,000
Charges on Instalments Plan - Per Instalment After the First	\$7.00	36,000
Charges on Approved Payment Plan per Plan or Variation	\$0.00	
Reissue Rate Notice	\$25.00	1,000
Notice of Discontinuance	Actual Cost	
Debt Clearance Letter	\$25.00	250
* Pensioner Deferred Rate Interest Income		
		254,250

* The Rates and Charges (Rebates and Deferments) Act 1992 prescribes the interest on deferred rates to be the bench mark of the average market yield for that year of Commonwealth Bonds with a maturity of approximately 10 years.

(c) Other Interest and Charges Revenue

Interest on Sundry Outstanding Debts	11.00%	0
Interest from Self Supporting Loans	0	0

14. COUNCILLORS' REMUNERATION

The following sitting fees, expenses and allowances are provided to council members and/or the president.

	2015/16 Budget \$	2014/15 Actual \$
Attendance Fees Broome Council and Local Government Association	158,749	158,749
President's Allowance	46,350	46,350
Deputy President's Allowance	11,587	11,587
Travelling and Conference Expenses	58,000	55,450
Telecommunications and IT Allowances	31,950	31,950
	306,636	304,086

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	1,088,534	1,684,512	374,415
Cash - Restricted	20,623,649	24,161,397	19,548,072
	<u>21,712,183</u>	<u>25,845,909</u>	<u>19,922,487</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Unspent Loans	15,975	1,954,253	454,253
Leave Reserve	1,841,186	1,789,986	1,707,642
Building Reserve	2,103,721	3,565,435	2,503,475
Public Open Space Reserve	805,754	783,554	740,230
Drainage Reserve	1,557,845	1,583,245	1,487,664
Plant Reserve	1,272,473	1,047,873	985,165
BRAC (Leisure Centre) Reserve	61,179	61,079	2,637
Road Reserve	847,679	1,189,712	976,969
Footpath Reserve	2,122,612	2,376,060	2,177,917
Car Park Reserve	396,140	384,840	377,869
IT and Equipment Reserve	311,528	303,028	283,736
Refuse Site Reserve	2,526,079	3,798,887	3,031,169
Resource Recovery Park Reserve	6,205,928	3,676,789	3,949,839
Restricted Cash Reserve	(15,975)	744,505	366,005
Community Sponsorship Reserve	12,123	11,923	5,681
EDL Reserve	246,326	318,826	248,366
Kimberley Zone Reserve	163,921	417,247	220,300
Public Art Reserve	149,155	154,155	29,155
	<u>20,623,649</u>	<u>24,161,397</u>	<u>19,548,072</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	15,011,508	(8,275,169)	3,637,746
Accrued (Income)/Expense	0	0	0
Depreciation	5,659,800	6,052,000	6,052,000
(Profit)/Loss on Sale of Asset	65,798	92,676	92,676
(Increase)/Decrease in Receivables - Rates & Rubbish	550,000	(337,811)	(100,000)
(Increase)/Decrease in Receivables - Sundry	300,000	(117,186)	200,000
(Increase)/Decrease in Receivables - Sundry Provisions	200,000	(192)	(30,000)
(Increase)/Decrease in Inventories	(10,000)	18,268	(10,000)
Increase/(Decrease) in Payables - Creditors	220,000		220,000
Increase/(Decrease) in Payables - Other		(70,011)	
Increase/(Decrease) in Employee Provisions		234,614	
Increase/(Decrease) in Other Provisions			
Grants/Contributions for the Development of Assets	(16,083,572)	(3,548,756)	(4,208,684)
Net Cash from Operating Activities	<u>5,913,534</u>	<u>(5,951,567)</u>	<u>5,853,738</u>

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	1,800,000	700,000	701,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	25,000	25,000	25,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>1,825,000</u>	<u>725,000</u>	<u>726,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>4,801,599</u>	<u>4,801,599</u>	<u>6,042,548</u>
Unused Loan Facilities at Balance Date	<u>15,975</u>	<u>1,954,253</u>	<u>1,254,253</u>

SHIRE OF BROOME

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Estimated Balance 01/07/2015 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30/06/2016 \$
Verge Bonds	32276	200	(200)	32,276
Library Transient Borrower Deposits	2950	300	(1,500)	1,750
Election Nomination Deposits	0	0	0	0
Key & Other General Purpose Deposits	8493	0	0	8,493
BCITF Collection & Refund Deposits	8587	117,068	(122,332)	3,323
Japanese Cemetery Improvements Deposit	0	0	0	0
Town Planning Related Bond Deposits	146207	0	(41,546)	104,661
Cemetery Plot Reservation Deposits	19453	3,896	(60)	23,289
Recreation Facility use Bond Deposits	11573	32,061	(34,130)	9,504
Cash In Lieu Of Public Open Space	99876	0	0	99,876
Parking Facilities Bond Deposits	0	0	0	0
Road & Footpath Facilities Bond Deposits	758505	0	0	758,505
Capital Works Bond Deposits	3060	0	0	3,060
Bank Guarantee Deposits Received	52618	0	0	52,618
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	19719	624	0	20,343
BRB Levy	5797	53,868	(56,166)	3,499
Staff Rental Bonds	40844	14,100	(16,344)	38,600
Key Deposits	2020	227	(676)	1,571
	<u>1,211,978</u>	<u>222,344</u>	<u>(272,954)</u>	<u>1,161,368</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2015/16.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.