

**SHIRE OF BROOME**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

*LOCAL GOVERNMENT ACT 1995*

**TABLE OF CONTENTS**

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Capital Expenditure	31
Schedule of Mobile Plant and Equipment Purchases	35
Schedule of Asset Disposals	36
Schedule of 23/24 Proposed Carried Forward Projects	37

**SHIRE'S VISION**

Broome - a future, for everyone.

**SHIRE OF BROOME**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	28,649,409	26,585,004	26,561,200
Grants, subsidies and contributions		2,483,917	868,332	3,997,267
Fees and charges	14	11,400,517	9,976,325	10,948,496
Interest revenue	10(a)	1,781,275	3,000,733	1,273,202
Other revenue		1,316,967	1,572,961	1,275,664
		45,632,085	42,003,355	44,055,829
<b>Expenses</b>				
Employee costs		(19,696,237)	(17,318,111)	(18,520,106)
Materials and contracts		(13,704,706)	(11,247,271)	(14,726,176)
Utility charges		(2,652,461)	(2,386,390)	(2,243,536)
Depreciation	6	(16,009,575)	(15,690,909)	(15,510,953)
Finance costs	10(d)	(450,931)	(279,978)	(279,008)
Insurance		(867,944)	(807,532)	(879,464)
Other expenditure		(1,586,394)	(1,428,613)	(1,763,771)
		(54,968,248)	(49,158,804)	(53,923,014)
		(9,336,163)	(7,155,449)	(9,867,185)
Capital grants, subsidies and contributions		10,794,394	6,535,114	10,650,596
Profit on asset disposals	5	248,908	94,645	103,734
Loss on asset disposals	5	(211,375)	(100,920)	(57,034)
		10,831,927	6,528,839	10,697,296
<b>Net result for the period</b>		<b>1,495,764</b>	<b>(626,610)</b>	<b>830,111</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,495,764</b>	<b>(626,610)</b>	<b>830,111</b>

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

**SHIRE OF BROOME**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 29,018,838	\$ 26,143,394	\$ 26,561,200
Grants, subsidies and contributions		2,483,917	955,434	3,997,267
Fees and charges		11,400,517	9,976,325	10,948,496
Interest revenue		1,781,275	3,000,733	1,273,202
Goods and services tax received		1,408,736	1,631,334	0
Other revenue		1,316,967	1,572,961	1,275,664
		47,410,250	43,280,181	44,055,829

**Payments**

Employee costs		(19,696,237)	(17,318,111)	(18,520,106)
Materials and contracts		(13,909,706)	(11,247,271)	(14,726,176)
Utility charges		(2,652,461)	(2,386,390)	(2,243,536)
Finance costs		(450,931)	(279,978)	(279,008)
Insurance paid		(867,944)	(807,532)	(879,464)
Goods and services tax paid		(1,408,736)	(1,390,100)	0
Other expenditure		(1,586,394)	(1,428,613)	(1,763,771)
		(40,572,409)	(34,857,995)	(38,412,061)

<b>Net cash provided by operating activities</b>	4	6,837,841	8,422,186	5,643,768
--	---	-----------	-----------	-----------

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(8,360,381)	(4,215,840)	(5,768,713)
Payments for construction of infrastructure	5(b)	(18,264,344)	(9,595,508)	(20,506,044)
Capital grants, subsidies and contributions		6,700,531	5,139,521	10,650,596
Proceeds from sale of property, plant and equipment	5(a)	729,394	494,745	718,644
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	96,154	96,154	96,154
<b>Net cash (used in) investing activities</b>		(19,098,646)	(8,080,928)	(14,809,363)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(955,389)	(551,032)	(551,027)
Payments for principal portion of lease liabilities	8	(137,144)	(102,858)	0
Proceeds from new borrowings	7(a)	3,963,081	0	2,350,507
<b>Net cash provided by (used in) financing activities</b>		2,870,548	(653,890)	1,799,480

<b>Net (decrease) in cash held</b>		(9,390,257)	(312,632)	(7,366,115)
Cash at beginning of year		50,164,617	50,477,249	47,236,454
<b>Cash and cash equivalents at the end of the year</b>	4	<b>40,774,360</b>	<b>50,164,617</b>	<b>39,870,339</b>

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

**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)	\$ 28,649,409	\$ 26,585,004	\$ 26,561,200
Grants, subsidies and contributions		2,483,917	868,332	3,997,267
Fees and charges	14	11,400,517	9,976,325	10,948,496
Interest revenue	10(a)	1,781,275	3,000,733	1,273,202
Other revenue		1,316,967	1,572,961	1,275,664
Profit on asset disposals	5	248,908	94,645	103,734
		<b>45,880,993</b>	<b>42,098,000</b>	<b>44,159,563</b>

**Expenditure from operating activities**

Employee costs		(19,696,237)	(17,318,111)	(18,520,106)
Materials and contracts		(13,704,706)	(11,247,271)	(14,726,176)
Utility charges		(2,652,461)	(2,386,390)	(2,243,536)
Depreciation	6	(16,009,575)	(15,690,909)	(15,510,953)
Finance costs	10(d)	(450,931)	(279,978)	(279,008)
Insurance		(867,944)	(807,532)	(879,464)
Other expenditure		(1,586,394)	(1,428,613)	(1,763,771)
Loss on asset disposals	5	(211,375)	(100,920)	(57,034)
		<b>(55,179,623)</b>	<b>(49,259,724)</b>	<b>(53,980,048)</b>

Non cash amounts excluded from operating activities

	3(c)	15,972,042	15,697,184	15,497,961
<b>Amount attributable to operating activities</b>		<b>6,673,412</b>	<b>8,535,460</b>	<b>5,677,476</b>

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		10,794,394	6,535,114	10,650,596
Proceeds from disposal of assets	5	729,394	494,745	718,644
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	96,154	96,154	96,154
		<b>11,619,942</b>	<b>7,126,013</b>	<b>11,465,394</b>

**Outflows from investing activities**

Right of use assets recognised	5(c)	0	(468,527)	0
Payments for property, plant and equipment	5(a)	(8,360,381)	(4,215,840)	(5,768,713)
Payments for construction of infrastructure	5(b)	(18,264,344)	(9,595,508)	(20,506,044)
		<b>(26,624,725)</b>	<b>(14,279,875)</b>	<b>(26,274,757)</b>

Non-cash amounts excluded from investing activities

	3(d)	0	468,527	0
<b>Amount attributable to investing activities</b>		<b>(15,004,783)</b>	<b>(6,685,335)</b>	<b>(14,809,363)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	3,963,081	0	2,350,507
Leases liabilities recognised	8	0	468,527	0
Transfers from reserve accounts	9(a)	5,567,720	3,232,628	6,130,711
		<b>9,530,801</b>	<b>3,701,155</b>	<b>8,481,218</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(955,389)	(551,032)	(551,027)
Payments for principal portion of lease liabilities	8	(137,144)	(102,858)	0
Transfers to reserve accounts	9(a)	(4,234,917)	(8,085,951)	(4,445,042)
		<b>(5,327,450)</b>	<b>(8,739,841)</b>	<b>(4,996,069)</b>

Non-cash amounts excluded from financing activities

	3(e)	0	(468,527)	0
<b>Amount attributable to financing activities</b>		<b>4,203,351</b>	<b>(5,507,213)</b>	<b>3,485,149</b>

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	4,128,020	7,785,108	5,646,738
Amount attributable to investing activities		6,673,412	8,535,460	5,677,476
Amount attributable to financing activities		(15,004,783)	(6,685,335)	(14,809,363)
		<b>4,203,351</b>	<b>(5,507,213)</b>	<b>3,485,149</b>
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>4,128,020</b>	<b>0</b>

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

**SHIRE OF BROOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	14
Note 4	Reconciliation of cash	17
Note 5	Property, Plant and Equipment	18
Note 6	Depreciation	19
Note 7	Borrowings	20
Note 8	Lease Liabilities	22
Note 9	Reserve Accounts	23
Note 10	Other Information	25
Note 11	Elected Members Remuneration	26
Note 12	Revenue and Expenditure	27
Note 13	Program Information	29
Note 14	Fees and Charges	30

## 1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value,

except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

### 2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

### Budget comparative figures

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

### Comparative figures

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

### Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

### Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

### Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

### New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

### Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>General rates</b>									
Residential	Gross rental valuation	0.092478	5,118	166,098,639	15,360,470	207,979	15,568,449	14,608,121	14,573,585
Vacant	Gross rental valuation	0.200813	173	3,246,770	651,994	0	651,994	535,082	535,082
Commercial	Gross rental valuation	0.126712	558	59,937,332	7,594,779	0	7,594,779	7,075,589	7,075,589
Tourism	Gross rental valuation	0.149846	605	22,611,039	3,388,174	0	3,388,174	3,076,935	3,076,935
Commercial Rural	Unimproved valuation	0.037704	22	11,152,293	420,486	0	420,486	384,653	384,653
Mining	Unimproved valuation	0.152538	29	1,501,724	229,070	0	229,070	201,532	201,532
Rural	Unimproved valuation	0.009019	54	19,691,000	177,593	0	177,593	151,563	151,563
<b>Total general rates</b>			<b>6,559</b>	<b>284,238,797</b>	<b>27,822,566</b>	<b>207,979</b>	<b>28,030,545</b>	<b>26,033,475</b>	<b>25,998,939</b>
<b>Minimum payment</b>									
		Minimum							
		\$							
Residential	Gross rental valuation	1,344	44	578,580	59,136	0	59,136	57,060	57,060
Vacant	Gross rental valuation	1,264	171	795,308	216,144	0	216,144	195,272	195,272
Commercial	Gross rental valuation	1,344	22	153,862	29,568	0	29,568	27,896	27,896
Tourism	Gross rental valuation	1,344	247	782,931	331,968	0	331,968	313,196	313,196
Commercial Rural	Unimproved valuation	1,344	1	3,300	1,344	0	1,344	1,268	1,268
Mining	Unimproved valuation	958	28	79,959	26,824	0	26,824	10,400	10,400
Rural	Unimproved valuation	1,344	4	196,300	5,376	0	5,376	5,072	5,072
<b>Total minimum payments</b>			<b>517</b>	<b>2,590,240</b>	<b>670,360</b>	<b>0</b>	<b>670,360</b>	<b>610,164</b>	<b>610,164</b>
<b>Total general rates and minimum payments</b>			<b>7,076</b>	<b>286,829,037</b>	<b>28,492,926</b>	<b>207,979</b>	<b>28,700,905</b>	<b>26,643,639</b>	<b>26,609,103</b>
					<b>28,492,926</b>	<b>207,979</b>	<b>28,700,905</b>	<b>26,643,639</b>	<b>26,609,103</b>
Discounts (Refer note 2(f))					0	0	0	0	0
Concessions (Refer note 2(f))					0	0	(51,496)	(58,635)	(47,903)
<b>Total rates</b>					<b>28,492,926</b>	<b>207,979</b>	<b>28,649,409</b>	<b>26,585,004</b>	<b>26,561,200</b>

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 local government services/facilities.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 10 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 10 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and half the current rates and charges; and

Second instalment to be made on or before 13 February 2025, or 2 months after the due date of the first instalment, whichever is later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 10 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and a quarter of the current rates and charges; and

Second instalment to be made on or before 12 December 2024, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 13 February 2025, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 17 April 2025, or 2 months after the due date of the third instalment, whichever is later.



SHIRE OF BROOME  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	10 October 2024	Nil	0.00%	11.00%
<b>Option two</b>				
First instalment	10 October 2024	Nil	0.00%	11.00%
Second instalment	13 February 2025	\$11.50	5.50%	11.00%
<b>Option three</b>				
First instalment	10 October 2024	Nil	0.00%	11.00%
Second instalment	12 December 2024	\$11.50	5.50%	11.00%
Third instalment	13 February 2025	\$11.50	5.50%	11.00%
Fourth instalment	17 April 2025	\$11.50	5.50%	11.00%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		57,006	54,483	56,100
Instalment plan interest earned		133,831	130,025	120,000
Unpaid rates and service charge interest earned		130,000	158,465	150,000
		320,837	342,973	326,100

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV – Residential	This rating category consists of properties located within the townsite boundaries which have a predominantly residential use.	This is the base rate by which all other GRV rated properties are assessed.	To reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas.
GRV – Vacant	This rating category consists of vacant properties located within the townsite boundaries, including land zoned as Residential, Tourist, Commercial or Industrial under the Shire's Local Planning Scheme.	The object of the rate for this category is to signify the Council's preference for land to be developed rather than leaving it vacant. Development is encouraged due to its importance and positive effect on local employment and economic diversity. Further community returns are also expected from population-linked investment in the region by both State and Federal funding bodies.	The rate is higher than the base rate to distribute the rates burden equitably considering the different method used for the valuation of vacant land as compared to other GRV properties. The rate is also intended to discourage land investors from land banking and discourage excessive vacant land leaving subdivisions barren and aesthetically unappealing which may provide prospects for potential antisocial behaviour. The rate in the dollar for this category is 117.15% higher than the GRV – Residential base rate.
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.	To raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category. This rating category recognises the impact of commercial properties on infrastructure and the environment within the Shire.	This category recognises the more significant share of costs associated with providing additional services like economic development, maintaining car park infrastructure, landscaping, environmental health, light industrial area infrastructure and other amenities. The total rate in the dollar has increase 6.93% in this category. The rate in the dollar for this category is 37.02% higher than the GRV – Residential base rate.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV – Tourism	This rating category consists of properties with operations related to tourism inclusive of un-hosted Holiday Homes, within the townsite.	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. This rating category recognises the more significant share of costs associated with the provision of services in addition to the services provided in the GRV Commercial category.	This category is rated higher than the base rate for GRV to fund costs associated with the heavier use of infrastructure and other Council assets and services in addition to contribution toward tourism promotion activities. Some additional costs contribute to economic development, tourism promotion, marketing activities, environmental health, public safety and law enforcement during the tourist season. The rate in the dollar for this category is 62.03% higher than the GRV – Residential base rate.
UV - Rural	This rating category consists of properties that are exclusively for rural use.	This is the base rate by which all other UV rated properties are assessed.	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.	This category recognises the increased rates required to operate efficiently and provide for rural infrastructure and services.	The Shire incurs higher costs of infrastructure maintenance and renewal of the rural road network due to its vulnerability to extreme weather conditions, further increasing due to extra vehicle movements and activities associated with these properties. The rate in the dollar for this category is 318.05% higher than the UV – Rural base rate.
UV – Mining	This rating category consists of properties that are used for mining, exploration or prospecting purposes.	To reflect the impact on utilisation of rural infrastructure (compared to pastoral) by heavy transport and associated higher traffic volumes. Also, these properties have access to all other services and facilities provided by the Shire.	This category is rated higher than UV - Commercial due to the higher road infrastructure maintenance costs to the Shire from frequent heavy vehicle use over extensive lengths of Shire roads throughout the year. The rate in the dollar for this category is 1591.30% higher than the UV – Rural base rate.

SHIRE OF BROOME  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

A minimum payment of \$1,344 is proposed for all categories except the GRV – Vacant category, for which a minimum payment of \$1,264 is proposed and the UV – Mining category, for which a minimum payment of \$958 is proposed.

UV of mining properties ranges from \$260 to over \$588,000, with an average of \$24,351. The \$958 minimum rate for the UV-Mining category is set at a lower level than the other rating categories to ensure compliance with section 6.35 of the Local Government Act 1995 which requires that less than 50% of the properties in any category are on the minimum rate. Given the lower valuation figure assigned to small mining tenements, a lower minimum payment will also ensure that the rate burden is distributed equitably between all other property owners paying the minimum amount.

Adopted differential rates did not vary from the differential rates as per the local public notice.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted
					\$	\$	\$	
GRV – Residential	Rate	Concession	50-90%	N/A	51,496	58,635	47,903	As per the Deed of Settlement between Nyamba Buru Yawuru Ltd and the Shire of Broome for agreed concessions on the assessments specified, based on the purpose of each property. These are reviewed annually.
					51,496	58,635	47,903	

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories  
Other assets

**Less: current liabilities**

Trade and other payables  
Capital grant/contribution liability - Developer Contributions  
Capital grant/contribution liability  
Lease liabilities  
Long term borrowings  
Employee provisions  
Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
- Current financial assets at amortised cost - self supporting loans  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities  
- Current portion of developer contributions held in reserve  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	40,774,360	50,164,617	39,870,339
	96,154	96,154	96,154
	1,557,292	1,926,721	901,245
	5,354	30,354	39,712
	160,912	160,912	10,349
	42,594,072	52,378,758	40,917,799
	(3,034,285)	(3,264,285)	(2,182,038)
	(1,867,402)	(1,867,402)	(1,881,760)
	0	(4,093,863)	(4,135,725)
8	(137,144)	(137,144)	0
7	(3,963,081)	(955,389)	(608,961)
	(1,772,619)	(1,772,619)	(2,783,876)
	(234,420)	(234,420)	(91,147)
	(11,008,951)	(12,325,122)	(11,683,507)
	31,585,121	40,053,636	29,234,292
3(b)	(31,585,121)	(35,925,616)	(29,234,292)
	0	4,128,020	0
9	(38,657,681)	(39,990,484)	(33,012,780)
	(96,154)	(96,154)	(96,154)
	3,963,081	955,389	608,961
	137,144	137,144	0
	1,701,173	1,701,173	1,881,760
	1,367,316	1,367,316	1,383,921
	(31,585,121)	(35,925,616)	(29,234,292)

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

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

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(248,908)	(94,645)	(103,734)
5	211,375	100,920	57,034
6	16,009,575	15,690,909	15,510,953
	0	0	33,708
	15,972,042	15,697,184	15,497,961

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

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to investing activities**

Right of use assets recognised

**Non cash amounts excluded from investing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	468,527	0
	0	468,527	0

**(e) Non-cash amounts excluded from financing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(468,527)	0
	0	(468,527)	0

### 3. NET CURRENT ASSETS

#### (f) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a

current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

##### PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

##### 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.

###### Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

##### 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 resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

##### 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.

##### CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

##### 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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

##### PROVISIONS

Provisions are recognised when the Shire has a present 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.

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

Provision is made for the Shire'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 Shire'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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

###### Other long-term employee benefits

Long-term employee benefits provisions 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 of 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.



**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 2,116,679	\$ 10,174,133	\$ 39,870,339
Term deposits		38,657,681	39,990,484	0
<b>Total cash and cash equivalents</b>		<b>40,774,360</b>	<b>50,164,617</b>	<b>39,870,339</b>
Held as				
- Unrestricted cash and cash equivalents		2,116,679	6,080,270	2,819,090
- Restricted cash and cash equivalents		38,657,681	44,084,347	37,051,250
	3(a)	<b>40,774,360</b>	<b>50,164,617</b>	<b>39,870,339</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	4,093,863	37,051,250
- Restricted financial assets at amortised cost - term deposits		38,657,681	39,990,484	97,255
		<b>38,657,681</b>	<b>44,084,347</b>	<b>37,148,505</b>
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	38,657,681	39,990,484	33,012,780
Unspent capital grants, subsidies and contribution liabilities		0	4,093,863	4,135,725
		<b>38,657,681</b>	<b>44,084,347</b>	<b>37,148,505</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>1,495,764</b>	<b>(626,610)</b>	<b>830,111</b>
Depreciation	6	16,009,575	15,690,909	15,510,953
(Profit)/loss on sale of asset	5	(37,533)	6,275	(46,700)
(Increase)/decrease in receivables		369,429	(113,274)	0
(Increase)/decrease in inventories		25,000	0	0
Increase/(decrease) in payables		(230,000)	0	0
Increase/(decrease) in unspent capital grants		(4,093,863)	(1,395,593)	0
Capital grants, subsidies and contributions		(6,700,531)	(5,139,521)	(10,650,596)
<b>Net cash from operating activities</b>		<b>6,837,841</b>	<b>8,422,186</b>	<b>5,643,768</b>

**MATERIAL ACCOUNTING POLICES**

**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 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - non-specialised	5,426,685	0	0	0	0	1,905,686	0	0	0	0	2,294,292	0	0	0	0
Furniture and equipment	123,926	0	0	0	0	237,903	0	0	0	0	155,500	0	0	0	0
Plant and equipment	2,809,770	691,861	729,394	248,908	(211,375)	2,072,251	501,020	494,745	94,645	(100,920)	3,318,921	671,944	718,644	103,734	(57,034)
Total	8,360,381	691,861	729,394	248,908	(211,375)	4,215,840	501,020	494,745	94,645	(100,920)	5,768,713	671,944	718,644	103,734	(57,034)
(b) Infrastructure															
Infrastructure - roads	2,994,531	0	0	0	0	2,820,083	0	0	0	0	4,057,625	0	0	0	0
Infrastructure - footpaths, carparks & bridges	806,689	0	0	0	0	302,509	0	0	0	0	0	0	0	0	0
Infrastructure - drainage	10,000	0	0	0	0	15,000	0	0	0	0	25,000	0	0	0	0
Infrastructure - recreation areas	14,266,869	0	0	0	0	6,104,122	0	0	0	0	15,341,069	0	0	0	0
Infrastructure - others	186,255	0	0	0	0	353,794	0	0	0	0	1,082,350	0	0	0	0
Total	18,264,344	0	0	0	0	9,595,508	0	0	0	0	20,506,044	0	0	0	0
(c) Right of Use Assets															
Right of use - IT Equipment Leasing	0	0	0	0	0	468,527	0	0	0	0					
	0	0	0	0	0	468,527	0	0	0	0	0	0	0	0	0
Total	26,624,725	691,861	729,394	248,908	(211,375)	14,279,875	501,020	494,745	94,645	(100,920)	26,274,757	671,944	718,644	103,734	(57,034)

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised  
 Furniture and equipment  
 Plant and equipment  
 Right of Use Assets  
 Infrastructure - roads  
 Infrastructure - footpaths, carpark & bridges

Infrastructure - drainage  
 Infrastructure - recreation areas  
 Infrastructure - others

**By Program**

Law, order, public safety  
 Health  
 Housing  
 Community amenities  
 Recreation and culture  
 Transport  
 Economic services  
 Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
2,844,342	2,793,381	2,779,565
253,299	248,760	247,530
1,237,723	1,215,547	1,209,535
137,144	102,858	0
4,799,108	4,713,124	4,689,813
823,136	808,388	804,390
684,892	672,621	669,294
3,856,652	3,787,554	3,768,821
1,373,279	1,348,676	1,342,005
16,009,575	15,690,909	15,510,953
485,896	481,165	147,330
1,230	1,218	1,218
63,148	62,536	62,536
1,470,045	1,288,723	1,506,060
5,212,612	5,162,102	5,142,300
5,981,138	5,923,181	5,859,633
323,654	320,517	316,791
2,471,852	2,451,467	2,475,085
16,009,575	15,690,909	15,510,953

**MATERIAL ACCOUNTING POLICIES**

**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.

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.

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

Asset Class / Sub Class	Years
Buildings	40
Buildings - Long Life Structures Infrastructure Fixed	50
Building Plant & Air Conditioning	15
Furniture & Equipment	10
Computer Equipment (hardware/software)	4
Vehicles (High Use 1 year replacement program)	4
Ride on Mowers	5
Cars & Light Vehicles (2 to 3 replacement program)	6.67
Trucks Small 2-5 tonne	6.67
Trucks Medium 6-12 tonne	8
Trucks Heavy >12 tonne & Medium Plant	10
Plant Heavy, Graders, Scrapers, Dozers, etc	12
Plant Portable (regular use)	5
Plant Other (low use and/or long life)	16
Formation & Earthworks (roads, reserves, landfill)	100
Pavement (roads, car parks, reserves, landfill)	40
Seals Asphalt	25
Seals Bitumen	15
Footpaths, Dual Use Paths	50
Bridges, jetties & long-life coastal infrastructure	80
Drainage facilities	60
Other Recreation Infrastructure	33
Other Infrastructure	33

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Beach Redevelopment	197	WATC	1.62%	1,096,897	0	(91,886)	1,005,011	(17,362)	1,187,316	0	(90,419)	1,096,897	(18,829)	1,187,316	0	(90,419)	1,096,897	(18,829)
Chinatown Revitalisation Project Stage 1	196	WATC	1.89%	889,945	0	(171,356)	718,589	(16,014)	1,058,108	0	(168,163)	889,945	(19,207)	1,058,108	0	(168,163)	889,945	(19,207)
Chinatown Revitalisation Project Stage 2	198	WATC	1.95%	1,468,313	0	(109,726)	1,358,587	(28,099)	1,575,930	0	(107,617)	1,468,313	(30,209)	1,575,930	0	(107,617)	1,468,313	(30,209)
Chinatown Contingency	201	WATC	4.75%	1,626,712	0	(92,946)	1,533,766	(76,252)	1,715,391	0	(88,679)	1,626,712	(80,518)	1,715,391	0	(88,674)	1,626,717	(80,524)
Cable Beach Stage 1	NEW	WATC	4.56%	0	997,717	(49,886)	947,831	(34,122)	0	0	0	0	0	0	2,350,507	0	2,350,507	0
Shire Key Worker Accommodation	NEW	WATC	4.56%	0	2,965,364	(296,536)	2,668,828	(135,221)	0	0	0	0	0	0	0	0	0	0
Broome Surf Life Saving Club (BSLSC)	200	WATC	4.78%	1,000,000	0	(46,899)	953,101	(47,289)	1,000,000	0	0	1,000,000	(47,843)	1,000,000	0	0	1,000,000	(47,843)
				6,081,867	3,963,081	(859,235)	9,185,713	(354,359)	6,536,745	0	(454,878)	6,081,867	(196,606)	6,536,745	2,350,507	(454,873)	8,432,379	(196,612)
Self Supporting Loans																		
Broome Golf Club	199	WATC	1.95%	1,153,846	0	(96,154)	1,057,692	(22,076)	1,250,000	0	(96,154)	1,153,846	(23,955)	1,250,000	0	(96,154)	1,153,846	(23,955)
				1,153,846	0	(96,154)	1,057,692	(22,076)	1,250,000	0	(96,154)	1,153,846	(23,955)	1,250,000	0	(96,154)	1,153,846	(23,955)
				7,235,713	3,963,081	(955,389)	10,243,405	(376,435)	7,786,745	0	(551,032)	7,235,713	(220,561)	7,786,745	2,350,507	(551,027)	9,586,225	(220,567)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Cable Beach Stage 1	WATC	Debenture	30	4.56%	997,717	835,017	997,717	0
Shire Key Worker Accommodation	WATC	Debenture	20	4.56%	2,965,364	1,560,204	2,965,364	0
					3,963,081	2,395,221	3,963,081	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	700,000	700,000	700,000
Credit card limit	200,000	200,000	200,000
Credit card balance at balance date	(20,000)	(29,778)	0
<b>Total amount of credit unused</b>	880,000	870,222	900,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	10,243,405	7,235,713	9,586,225
Unused loan facilities at balance date	0	0	0

MATERIAL ACCOUNTING POLICIES

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.

8. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal Repayments	Actual Lease Principal Outstanding 30 June 2024	2023/24 Actual Lease Interest Repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments
				1 July 2024	\$	\$	\$	\$	1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$
ICT Desktop & Laptop Replacement	Vestone Capital	3.15%	3	244,339	0	(108,596)	135,743	(3,416)	0	325,786	(81,447)	244,339	(2,562)	0	0	0	0	0
ICT Networking & Switching	Vestone Capital	22.78%	5	121,330	0	(28,548)	92,782	(6,504)	0	142,741	(21,411)	121,330	(4,878)	0	0	0	0	0
				365,669	0	(137,144)	228,525	(9,920)	0	468,527	(102,858)	365,669	(7,440)	0	0	0	0	0

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Developer Contributions - Roads Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(b) Developer Contributions - Footpaths Reserve	604,206	0	(182,364)	421,842	0	782,630	(178,424)	604,206	0	551,696	(210,000)	341,696
(c) Developer Contributions - Drainage Reserve	91,243	0	0	91,243	0	91,243	0	91,243	0	34,423	0	34,423
(d) Cash-in-lieu of Carparking Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(e) Cash-in-lieu of Public Open Space Reserve	180,587	0	0	180,587	0	180,587	0	180,587	0	180,587	0	180,587
	876,036	0	(182,364)	693,672	0	1,054,460	(178,424)	876,036	0	766,706	(210,000)	556,706
<b>Restricted by council</b>												
(f) Leave Reserve	1,403,925	25,266	0	1,429,191	1,367,316	60,175	(23,566)	1,403,925	1,350,213	33,708	0	1,383,921
(g) Restricted Cash Reserve	445,042	0	(445,042)	0	65,000	380,042	0	445,042	65,000	0	0	65,000
(h) Community Sponsorship Reserve	87,999	1,558	0	89,557	84,289	3,710	0	87,999	83,235	2,080	0	85,315
(i) EDL Sponsorship Reserve	29,371	520	0	29,891	28,133	1,238	0	29,371	27,781	1,584	0	29,365
(j) Road Reserve	3,233,510	285,723	(151,981)	3,367,252	2,451,865	820,290	(38,645)	3,233,510	2,421,195	680,537	(231,981)	2,869,751
(k) Public Art Reserve	6,711	119	0	6,830	6,428	283	0	6,711	6,347	159	0	6,506
(l) Carpark Reserve	499,597	303,187	(105,188)	697,596	424,719	74,878		499,597	419,406	66,147	(105,188)	380,365
(m) Footpath Reserve	1,605,659	194,225	(108,832)	1,691,052	2,032,606	224,749	(651,696)	1,605,659	2,007,180	182,478	(760,528)	1,429,130
(n) BRAC (Leisure Centre) Reserve	22,092	1,119	0	23,211	60,541	2,665	(41,114)	22,092	59,784	1,494	(41,114)	20,164
(o) Public Open Space Reserve	6,959,279	1,089,440	(2,797,472)	5,251,247	5,126,978	1,975,640	(143,339)	6,959,279	5,062,846	96,451	(1,629,053)	3,530,244
(p) Drainage Reserve	1,720,683	54,255	0	1,774,938	1,659,384	95,722	(34,423)	1,720,683	1,638,627	64,103	(34,423)	1,668,307
(q) Plant Reserve	2,279,786	314,471	(55,747)	2,538,510	1,446,090	1,186,980	(353,284)	2,279,786	1,428,001	1,160,068	(353,284)	2,234,785
(r) Buildings Reserve	4,002,171	999,457	(878,163)	4,123,465	3,556,699	728,540	(283,068)	4,002,171	3,512,209	655,730	(1,024,819)	3,143,120
(s) Refuse Site Reserve	2,162,463	43,748	(698,050)	1,508,161	2,367,508	404,745	(609,790)	2,162,463	2,337,893	65,521	(1,321,141)	1,082,273
(t) Regional Resource Recovery Park Reserve	13,239,766	579,579	(32,175)	13,787,170	13,313,641	785,934	(859,809)	13,239,766	13,147,103	398,903	(419,180)	13,126,826
(u) IT & Equipment Reserve	1,209,183	240,290	0	1,449,473	1,039,887	184,766	(15,470)	1,209,183	1,026,879	162,834	0	1,189,713
(v) Kimberley Zone Reserve	110,746	1,960	(112,706)	0	106,077	4,669	0	110,746	104,750	10,075	0	114,825
(w) Resilience Reserve	96,465	100,000	0	196,465	0	96,465	0	96,465	0	96,465	0	96,465
(x) Staff Housing Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	39,114,448	4,234,917	(5,385,356)	37,964,009	35,137,161	7,031,491	(3,054,204)	39,114,448	34,698,449	3,678,336	(5,920,711)	32,456,074
	39,990,484	4,234,917	(5,567,720)	38,657,681	35,137,161	8,085,951	(3,232,628)	39,990,484	34,698,449	4,445,042	(6,130,711)	33,012,780

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Developer Contributions - Roads Reserve	Ongoing	To hold developer contributions for roads as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(b) Developer Contributions - Footpaths Reserve	Ongoing	To hold developer contributions for footpaths as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(c) Developer Contributions - Drainage Reserve	Ongoing	To hold developer contributions for drainage as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(d) Cash-in-lieu of Carparking Reserve	Ongoing	To hold cash-in-lieu of carparking.
(e) Cash-in-lieu of Public Open Space Reserve	Ongoing	Maintained for the purpose of retaining and using funds in accordance with section 154 (2) of the <i>Planning and Development Act 2005</i> .
(f) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(g) Restricted Cash Reserve	Ongoing	To be used for unspent grant and loan funds.
(h) Community Sponsorship Reserve	Ongoing	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.
(i) EDL Sponsorship Reserve	Ongoing	To hold funds to be spent on community projects as approved by Energy Development Limited.
(j) Road Reserve	Ongoing	To be used for renewal, upgrade or new streets and roads.
(k) Public Art Reserve	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire.
(l) Carpark Reserve	Ongoing	To be used for renewal, upgrade or new carparks.
(m) Footpath Reserve	Ongoing	To be used for renewal, upgrade or new footpaths.
(n) BRAC (Leisure Centre) Reserve	Ongoing	To be used for the construction of recreation infrastructure facilities.
(o) Public Open Space Reserve	Ongoing	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.
(p) Drainage Reserve	Ongoing	To be used for the renewal, upgrade or construction of drainage services.
(q) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new mobile plant and engineering equipment.
(r) Buildings Reserve	Ongoing	To be used for renewal, upgrade, replacement or new building construction and associated infrastructure.
(s) Refuse Site Reserve	Ongoing	To be used for the current and future costs of maintaining and closing the refuse site in accordance with operational and environmental needs.
(t) Regional Resource Recovery Park Reserve	Ongoing	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.
(u) IT & Equipment Reserve	Ongoing	To be used for renewal, upgrade or new office equipment, IT hardware and software.
(v) Kimberley Zone Reserve	Ongoing	To hold funds set aside annually to fund future projects and initiatives for the Kimberley Zone of WALGA and/or Regional Collaborative Groups.
(w) Resilience Reserve	Ongoing	To provide a level of self insurance for claims falling outside of Council's insurance coverage, particularly miscellaneous infrastructure.
(x) Staff Housing Reserve	Ongoing	To hold funds set aside for new housing for key workers.



**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve accounts	648,079	1,544,241	700,967
- Other funds	869,365	1,168,002	302,235
Late payment of fees and charges *	0	0	0
Other interest revenue	263,831	288,490	270,000
	<b>1,781,275</b>	<b>3,000,733</b>	<b>1,273,202</b>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11% per annum.

**(b) Other revenue**

Reimbursements and recoveries	1,046,340	1,312,419	1,103,342
Other	270,627	260,542	172,322
	<b>1,316,967</b>	<b>1,572,961</b>	<b>1,275,664</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	169,000	168,645	140,000
Other services	5,000	4,872	8,000
	<b>174,000</b>	<b>173,517</b>	<b>148,000</b>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	376,435	220,561	220,567
Interest on lease liabilities (refer Note 8)	9,920	7,440	0
Other finance costs	64,576	51,977	58,441
	<b>450,931</b>	<b>279,978</b>	<b>279,008</b>

**(e) Write offs**

General rate	5,000	557	0
	<b>5,000</b>	<b>557</b>	<b>0</b>

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

**Cr Chris Mitchell JP**

President's allowance	68,552	45,715	0
Deputy President's allowance	0	5,050	16,479
Meeting attendance fees	33,706	29,885	24,170
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	100	100

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
105,858	84,250	44,249

**Cr Desiree Male**

President's allowance	0	20,200	65,915
Deputy President's allowance	17,138	11,429	
Meeting attendance fees	25,137	26,695	32,410
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	100	100

45,875	61,924	101,925
--------	--------	---------

**Cr Philip Matsumoto**

Meeting attendance fees	25,137	24,170	24,170
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	100	100

28,737	27,770	27,770
--------	--------	--------

**Cr Peter Taylor**

Meeting attendance fees	25,137	24,170	24,170
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	100	100

28,737	27,770	27,770
--------	--------	--------

**Cr Jan Lewis (Elected October 2023)**

Meeting attendance fees	25,137	16,763	18,128
Annual allowance for ICT expenses	3,500	2,428	2,625
Annual allowance for travel and accommodation expenses	100	69	75

28,737	19,260	20,828
--------	--------	--------

**Cr Johani Mamid (Elected October 2023)**

Meeting attendance fees	25,137	16,763	18,128
Annual allowance for ICT expenses	3,500	2,428	2,625
Annual allowance for travel and accommodation expenses	100	69	75

28,737	19,260	20,828
--------	--------	--------

**Cr Ellen Smith (Elected October 2023)**

Meeting attendance fees	25,137	16,763	0
Annual allowance for ICT expenses	3,500	2,428	0
Annual allowance for travel and accommodation expenses	100	69	0

28,737	19,260	0
--------	--------	---

**Cr Melanie Virgo (Elected October 2023)**

Meeting attendance fees	25,137	16,763	0
Annual allowance for ICT expenses	3,500	2,428	0
Annual allowance for travel and accommodation expenses	100	69	0

28,737	19,260	0
--------	--------	---

**Cr Sean Cooper (Elected March 2024)**

Meeting attendance fees	25,137	6,432	0
Annual allowance for ICT expenses	3,500	932	0
Annual allowance for travel and accommodation expenses	100	26	0

28,737	7,390	0
--------	-------	---

**Cr Harold Tracey (Term Ended September 2023)**

Meeting attendance fees	0	4,028	24,170
Annual allowance for ICT expenses	0	583	3,500
Annual allowance for travel and accommodation expenses	0	17	100

0	4,628	27,770
---	-------	--------

**Cr Bruce Rudeforth Jnr (Term Ended October 2023)**

Meeting attendance fees	0	7,407	24,170
Annual allowance for ICT expenses	0	1,073	3,500
Annual allowance for travel and accommodation expenses	0	30	100

0	8,510	27,770
---	-------	--------

**Cr Elsta Foy (Term Ended October 2023)**

Meeting attendance fees	0	7,407	24,170
Annual allowance for ICT expenses	0	1,073	3,500
Annual allowance for travel and accommodation expenses	0	30	100

0	8,510	27,770
---	-------	--------

**Total Elected Member Remuneration**

President's allowance	68,552	65,915	65,915
Deputy President's allowance	17,138	16,479	16,479
Meeting attendance fees	234,802	197,246	213,685
Annual allowance for ICT expenses	31,500	27,373	29,750
Annual allowance for travel and accommodation expenses	900	779	850

352,892	307,792	326,679
---------	---------	---------

## **12. REVENUE AND EXPENDITURE**

### **(a) Revenue and Expenditure Classification**

#### **REVENUES**

##### **RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### **GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

##### **CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

##### **REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

##### **FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

##### **SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### **INTEREST REVENUE**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### **OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

##### **PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

#### **EXPENSES**

##### **EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

##### **MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified

under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

##### **UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

##### **INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

##### **LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

##### **DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

##### **FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

##### **OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

## 12. REVENUE AND EXPENDITURE

### (b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Single point in time / Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - properties hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges - sale of stock	BRAC kiosk stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - Private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of resources.

General purpose funding

To collect revenue to allow provision of services.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Housing

To provide and maintain staff housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Transport

To provide safe, effective and efficient transport services to the community.

Economic services

To help promote the Council's economic well being.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

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 the matters which do not concern specific council services.

Rates, general purpose government grants and interest revenue.

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

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

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

Provision of staff housing.

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

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

Construction and maintenance of streets, roads, bridges, footpaths and streetlighting.

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

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

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**14. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	131,828	127,919	133,550
Law, order, public safety	161,850	75,799	77,350
Health	208,700	221,275	183,650
Housing	706,960	576,267	706,013
Community amenities	6,688,394	5,688,877	6,226,907
Recreation and culture	1,217,000	1,105,406	1,240,220
Transport	75,000	5,896	25,000
Economic services	657,225	625,842	920,840
Other property and services	1,553,560	1,549,044	1,434,966
	<b>11,400,517</b>	<b>9,976,325</b>	<b>10,948,496</b>

The Schedule of Fees and Charges detail the fees and charges proposed to be imposed by the Shire of Broome.

**SHIRE OF BROOME**  
**2024/25 BUDGET**  
**SCHEDULE OF CAPITAL EXPENDITURE**

	COST			FUNDING		
	24/25 Total Cost (\$)	Grants & Contributions (\$)	Reserves (\$)	Borrowings (\$)	Proceeds from Sale of Asset (\$)	Municipal (\$)
<b>2024/25 Capital Expenditure Project Detail</b>						
<b>Purchase of property, plant and equipment</b>						
<b>Furniture and Equipment</b>						
23/24 Cfwd - MOLA Mapping	50,000	0	0	0	0	50,000
23/24 Cfwd - Software Cap Exp - IT	73,926	0	0	0	0	73,926
<b>Furniture and Equipment Total</b>	<b>123,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,926</b>
<b>Plant and Equipment</b>						
23/24 Cfwd - BRAC Booster Pump Renewal	166,400	0	62,000	0	0	104,400
23/24 Cfwd - Holden Colorado Cab Mowing - Team 3	56,365	0	0	0	0	56,365
23/24 Cfwd - Holden Colorado Ute Crew Cab 4WD Community Clean Up Crew	70,043	0	0	0	30,449	39,594
23/24 Cfwd - Isuzu DMax 4x4 SX Single Bed with Dog Pod - Rangers	60,277	0	0	0	0	60,277
23/24 Cfwd - Isuzu D-Max SX Ute Dual Cab 4WD (Works Coordinator)	60,523	0	0	0	0	60,523
23/24 Cfwd - P12616 Hino 2630 500 series Truck with OHR IT20 Hooklift	262,615	0	0	0	0	262,615
23/24 Cfwd - P81579 Trailer Bosich Low Loader refurbishment	55,000	0	0	0	0	55,000
23/24 Cfwd - P83085 Trailer Howard Porter Supalift refurbishment	55,000	0	0	0	0	55,000
23/24 Cfwd - Paveline Versapatch Asphalt Maintenance unit / Hino 300 series 816	322,695	0	0	0	322,695	0
23/24 Cfwd - Rear Load Compactor Truck	233,110	0	0	0	0	233,110
23/24 Cfwd - Toro 3100D Ride-On Cylinder Mower	72,070	0	0	0	0	72,070
Plant Replacement Program 2024/25	940,000	0	0	0	196,250	743,750
Plant Replacement Program 2024/25 (New)	146,000	0	0	0	0	146,000
New Operations Officers - Plant Purchases	62,000	0	55,747	0	0	6,253
Rake/Grapple Bucket for tracked Skid Steer Loader	7,672	0	0	0	0	7,672
4.5T Excavator with Airconditioned Cab - WMF	110,000	0	0	0	110,000	0
2 x New Hooklift Bins - WMF	38,000	0	0	0	0	38,000
Loader with Multiple Buckets - WMF	70,000	0	0	0	70,000	0
Rake Bucket for Mulch at WMF	22,000	0	0	0	0	22,000
<b>Plant and Equipment Total</b>	<b>2,809,770</b>	<b>0</b>	<b>117,747</b>	<b>0</b>	<b>729,394</b>	<b>1,962,629</b>

	COST			FUNDING		
	24/25 Total Cost (\$)	Grants & Contributions (\$)	Reserves (\$)	Borrowings (\$)	Proceeds from Sale of Asset (\$)	Municipal (\$)
<b>2024/25 Capital Expenditure Project Detail</b>						
<b>Buildings - non-specialised</b>						
23/24 Cfwd - Administration Building Air-Conditioning Upgrades	349,141	0	0	0	0	349,141
23/24 Cfwd - Broome Museum Complex Master Plan	72,500	0	0	0	0	72,500
23/24 Cfwd - Building AMP - KRO 1 Capital Works	98,600	0	0	0	0	98,600
23/24 Cfwd - Civic Centre Capital Works	52,095	0	0	0	0	52,095
23/24 Cfwd - Male Oval Ablution	200,000	0	200,000	0	0	0
23/24 Cfwd - Medlend Pavilion - Changeroom alterations	60,000	60,000	0	0	0	0
23/24 Cfwd - RFT23/01 BRAC Redevelopment Architectural Services	406,107	0	0	0	0	406,107
23/24 Cfwd - Shire Residential Houses	2,965,364	0	0	2,965,364	0	0
23/24 Cfwd - Town Beach Café	72,715	0	0	0	0	72,715
23/24 Cfwd - Town Beach Café Redevelopment	590,163	0	590,163	0	0	0
BRAC Importance Level 4 Upgrades	220,000	110,000	0	0	0	110,000
Building Renewals per AMP	278,000	0	0	0	0	278,000
Depot Security Gates	62,000	0	0	0	0	62,000
<b>Buildings - non-specialised Total</b>	<b>5,426,685</b>	<b>170,000</b>	<b>790,163</b>	<b>2,965,364</b>	<b>0</b>	<b>1,501,158</b>
<b>Purchase of property, plant and equipment Total</b>	<b>8,360,381</b>	<b>170,000</b>	<b>907,910</b>	<b>2,965,364</b>	<b>729,394</b>	<b>3,587,713</b>



	COST			FUNDING		
	24/25 Total Cost (\$)	Grants & Contributions (\$)	Reserves (\$)	Borrowings (\$)	Proceeds from Sale of Asset (\$)	Municipal (\$)
<b>2024/25 Capital Expenditure Project Detail</b>						
<b>Purchase and construction of infrastructure</b>						
<b>Infrastructure - Drainage</b>						
23/24 Cfwd - Drainage Grate Improvements	10,000	0	0	0	0	10,000
<b>Infrastructure - Drainage Total</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Infrastructure - Footpaths, carparks &amp; bridges</b>						
23/24 Cfwd - AMP Path Renewal	86,727	0	57,832	0	0	28,895
23/24 Cfwd - Cape Leveque Carpark Shade	32,757	0	0	0	0	32,757
23/24 Cfwd - Frederick St Carpark	250,000	250,000	0	0	0	0
23/24 Cfwd - Subdivisional Footpaths	31,576	0	31,576	0	0	0
Carpark Renewals per AMP	12,841	0	0	0	0	12,841
Footpath New - Frederick St between Jewell and the Boulevard	157,500	0	0	0	0	157,500
Implement Cemetery Master Plan	12,500	0	0	0	0	12,500
Misc Infrastructure Renewals per AMP	72,000	0	0	0	0	72,000
Subdivisional Footpath Program	150,788	0	150,788	0	0	0
<b>Infrastructure - Footpaths, carparks &amp; bridges Total</b>	<b>806,689</b>	<b>250,000</b>	<b>240,196</b>	<b>0</b>	<b>0</b>	<b>316,493</b>
<b>Infrastructure - Others</b>						
23/24 Cfwd - Regional Resource Recovery Park	32,175	0	32,175	0	0	0
23/24 Cfwd - Sam Male Lugger	49,080	0	0	0	0	49,080
Streetlights - Upgrade	105,000	0	0	0	0	105,000
<b>Infrastructure - Others Total</b>	<b>186,255</b>	<b>0</b>	<b>32,175</b>	<b>0</b>	<b>0</b>	<b>154,080</b>
<b>Infrastructure - Recreation areas</b>						
23/24 Cfwd - BRAC Irrigation Mainline	364,000	0	0	0	0	364,000
23/24 Cfwd - Cable Beach Foreshore Redevelopment	205,430	0	0	0	0	205,430
23/24 Cfwd - Cable Beach Stage 1	13,049,592	8,469,010	3,105,641	997,717	0	477,224
23/24 Cfwd - Haynes Oval Infra Upgrade	15,000	0	0	0	0	15,000
POS Renewals per AMP	397,256	0	0	0	0	397,256
<b>Infrastructure - Recreation areas Total</b>	<b>14,031,278</b>	<b>8,469,010</b>	<b>3,105,641</b>	<b>997,717</b>	<b>0</b>	<b>1,458,910</b>

2024/25 Capital Expenditure Project Detail	COST			FUNDING		
	24/25 Total Cost (\$)	Grants & Contributions (\$)	Reserves (\$)	Borrowings (\$)	Proceeds from Sale of Asset (\$)	Municipal (\$)
<b>Infrastructure - Roads</b>						
23/24 Cfwd - DeMarchi Blackspot	453,821	181,450	0	0	0	272,371
23/24 Cfwd - Road Reseals	190,000	0	0	0	0	190,000
23/24 Cfwd - Sanctuary Road Project	213,934	213,934	0	0	0	0
Fairway Drive (BlackSpot)	84,622	30,000	0	0	0	54,622
Frederick St Roundabout (BRAC Entry)	1,512,126	1,480,000	0	0	0	32,126
Road Renewals per AMP	775,619	0	0	0	0	775,619
<b>Infrastructure - Roads Total</b>	<b>3,230,122</b>	<b>1,905,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,324,738</b>
<b>Purchase and construction of infrastructure Total</b>	<b>18,264,344</b>	<b>10,624,394</b>	<b>3,378,012</b>	<b>997,717</b>	<b>0</b>	<b>3,264,221</b>
<b>Grand Total</b>	<b>26,624,725</b>	<b>10,794,394</b>	<b>4,285,922</b>	<b>3,963,081</b>	<b>729,394</b>	<b>6,851,934</b>

**SHIRE OF BROOME**  
**2024/25 BUDGET**  
**SCHEDULE OF MOBILE PLANT AND EQUIPMENT PURCHASES**

			COST		FUNDING	
Project ID	Project Name	Project Description	24/25 Total Cost (\$)	Tfr From Plant Reserve (\$)	Proceeds from Sale of Assets (\$)	Municipal Funds (\$)
DIS202401	Plant Replacement Program 2024/25	All Terrain Vehicle 4WD - Beach Life Guard Kubota RTV900 Utility 181BM	25,000	0	3,000	22,000
DIS202401	Plant Replacement Program 2024/25	Replacement of Hyundai MY19 PD130 Hatch GO1.6 Diesel Automatic	30,000	0	10,000	20,000
DIS202401	Plant Replacement Program 2024/25	Toyota Hilux Dual Cab 4x4 Auto	58,000	0	20,000	38,000
DIS202401	Plant Replacement Program 2024/25	Yanmar 4" High Pressure Pump with Diesel Motor and Electric Start Pump (WMF)	5,000	0	0	5,000
DIS202401	Plant Replacement Program 2024/25	Hooklift Water Tank - Welding Solutions (on P17821 & P12616)	60,000	0	5,000	55,000
DIS202401	Plant Replacement Program 2024/25	Utility Crew Cab Tray Top 4WD Isuzu D-Max SXX Manual (Waste Coordinator)	58,000	0	15,000	43,000
DIS202401	Plant Replacement Program 2024/25	Generator - 6KVA EH36DH/SIN6 - Sign (Backup)	10,000	0	0	10,000
DIS202401	Plant Replacement Program 2024/25	HINO FG 500 Series 8T Tipper Truck	200,000	0	40,000	160,000
DIS202401	Plant Replacement Program 2024/25	Toro Mini Track Loader TX1000	50,000	0	5,000	45,000
DIS202401	Plant Replacement Program 2024/25	John Deere 6125M with Loader Attachment	210,000	0	40,000	170,000
DIS202401	Plant Replacement Program 2024/25	Spray Unit Poison Tank 600L (Graytill) (on P2916 Spray Ute)	8,000	0	1,000	7,000
DIS202401	Plant Replacement Program 2024/25	Trimax Stealth S3 340 Rotary Dual Winged Mower (Tractor Towed)	35,000	0	5,000	30,000
DIS202401	Plant Replacement Program 2024/25	Toro Groundmaster 360 4WD - Team 2	65,000	0	10,000	55,000
DIS202401	Plant Replacement Program 2024/25	Toyota Hilux Extra Cab - Retic 2	58,000	0	20,000	38,000
DIS202401	Plant Replacement Program 2024/25	Pressure Cleaner Spitwater SW151 with Attachments (Depot)	10,000	0	250	9,750
DIS202401	Plant Replacement Program 2024/25 (New)	4WD Dual Cab (Place Activation & Engagement Coordinator)	58,000	0	0	58,000
DIS202401	Plant Replacement Program 2024/25 (New)	Electric Vehicle - IT Team	30,000	0	0	30,000
DIS202401	Plant Replacement Program 2024/25	Holden Colorado Dual Cab Alloy Tray Top - Depot Ute 1GLT638	58,000	0	22,000	36,000
DIS202401	Plant Replacement Program 2024/25 (New)	4wd Dual Cab (Planning Coordinator)	58,000	0	0	58,000
DIS202426	2 x New Hooklift Bins	Purchase of one 30 cubic meter Hooklift bin and one 15 cubic meter Hooklift bin (with an enclosed/retractable roof) for use at the Waste Management Facility	38,000	0	0	38,000
DIS202428	4.5T Excavator with Airconditioned Cab	To enhance operational efficiency within the Shire of Broome Works department by disposing of the underutilized P5022 – CAT 444 BHL Backhoe Loader and procuring more versatile equipment to meet the department's evolving needs.	110,000	0	110,000	0
DIS202428	Loader with Multiple Buckets	To enhance operational efficiency within the Shire of Broome Works department by disposing of the underutilized P5022 – CAT 444 BHL Backhoe Loader and procuring more versatile equipment to meet the department's evolving needs.	70,000	0	70,000	0
DIS202429	Rake Bucket for Mulch at WMF	Purchase of rake bucket attachment for the FLE for loading and processing of Mulch at the Waste Management Facility.	22,000	0	0	22,000
DIS202430	Rake/Grapple Bucket for tracked Skid Steer Loader	Purchase of Rake/Grapple bucket for tracked Skid Steer loader for vegetation and soil separation	7,672	0	0	7,672
DIS202439	New Operations Officers - Plant Purchases	Purchase of new utility and trailer with tank	62,000	55,747	0	6,253
23/24 Carry Forward	23/24 Cfwd - Holden Colorado Ute Crew Cab 4WD Community Clean Up Crew	23/24 Cfwd - Holden Colorado Ute Crew Cab 4WD Community Clean Up Crew	70,043	0	30,449	39,594
23/24 Carry Forward	23/24 Cfwd - Rear Load Compactor Truck	23/24 Cfwd - Rear Load Compactor Truck	233,110	0	0	233,110
23/24 Carry Forward	23/24 Cfwd - Toro 3100D Ride-On Cylinder Mower	23/24 Cfwd - Toro 3100D Ride-On Cylinder Mower	72,070	0	0	72,070
23/24 Carry Forward	23/24 Cfwd - Holden Colorado Cab Mowing - Team 3	23/24 Cfwd - Holden Colorado Cab Mowing - Team 3	56,365	0	0	56,365
23/24 Carry Forward	23/24 Cfwd - Paveline Versapatch Asphalt Maintenance unit / Hino 300 series 816	23/24 Cfwd - Paveline Versapatch Asphalt Maintenance unit / Hino 300 series 816	322,695	0	322,695	0
23/24 Carry Forward	23/24 Cfwd - Isuzu D-Max SX Ute Dual Cab 4WD (Works Coordinator)	23/24 Cfwd - Isuzu D-Max SX Ute Dual Cab 4WD (Works Coordinator)	60,523	0	0	60,523
23/24 Carry Forward	23/24 Cfwd - P83085 Trailer Howard Porter Supalift refurbishment	23/24 Cfwd - P83085 Trailer Howard Porter Supalift refurbishment	55,000	0	0	55,000
23/24 Carry Forward	23/24 Cfwd - P81579 Trailer Bosich Low Loader refurbishment	23/24 Cfwd - P81579 Trailer Bosich Low Loader refurbishment	55,000	0	0	55,000
23/24 Carry Forward	23/24 Cfwd - Isuzu DMax 4x4 SX Single Bed with Dog Pod - Rangers	23/24 Cfwd - Isuzu DMax 4x4 SX Single Bed with Dog Pod - Rangers	60,277	0	0	60,277
23/24 Carry Forward	23/24 Cfwd - P12616 Hino 2630 500 series Truck with OHR IT20 Hooklift	23/24 Cfwd - P12616 Hino 2630 500 series Truck with OHR IT20 Hooklift	262,615	0	0	262,615
<b>Total Mobile Plant and Equipment Purchases</b>			<b>2,643,370</b>	<b>55,747</b>	<b>729,394</b>	<b>1,858,229</b>

**SHIRE OF BROOME**  
**2024/25 BUDGET**  
**SCHEDULE OF ASSET DISPOSALS**

Asset / Plant Ref	Description	Net Book Value (\$)	Proceeds (\$)	Profit (\$)	(Loss) (\$)
P3818	Holden Colorado Parks Supervisor - 1GND051	15,059	22,000	6,941	0
P13616	Hino 300 Series 921 XXlong Auto Truck Crew Cab Caged Tipper (CFC) (1GEU286)	25,000	83,144	58,144	0
P4418	Holden Colorado (MPB) - 1GNC980	15,106	22,000	6,894	0
P10118	Holden Colorado - Health - 1GNC988	14,444	22,000	7,556	0
P7518	Holden Colorado Crew Cab 4WD Tray Top (Manager P&C)	14,360	22,000	7,640	0
P82813	Paveline Versapatch Asphalt Maintenance unit / Hino 300 series 816 (Works) 1EHJ875	20,356	50,000	29,644	0
P6918	John Deere Ride on Mower 1585 with Cab - 1GOK098	6,000	10,000	4,000	0
P9016	Tractor Mounted Turf Renovator - Verticutter	31,874	10,000	0	(21,874)
P2620	Toro 4WD Ride-on Cylinder Mower 3100D	23,542	10,000	0	(13,542)
P18118	Holden Colorado Community Clean Up 1GND050 (replaced P1611)	12,291	22,000	9,709	0
P16108	Generator (standby) mega - gen DVAS 165E	0	15,000	15,000	0
P11419	Isuzu DMax 4x4 SX Single Bed with Dog Pod - Rangers	15,000	20,000	5,000	0
P1719	Isuzu D-MAX 4x4 SX Crew Cab Utility	15,000	20,000	5,000	0
P8518	Trimax Stealth 340 Series 3 Mower	12,000	5,000	0	(7,000)
P7901	Aerator Tractor Mounted	0	0	0	0
P218	Holden Colorado Retic 3 1GLT640	0	20,000	20,000	0
P12616	Hino 2630 500 series Truck with OHR IT20 Hooklift	100,364	0	0	(100,364)
P9914	All Terrain Vehicle 4WD - Beach Life Guard Kubota RTV900 Utility 181BM	7,000	3,000	0	(4,000)
P17319	Replacement of Hyundai MY19 PD130 Hatch GO1.6 Diesel Automatic	3,574	10,000	6,426	0
P11219	Toyota Hilux Dual Cab 4x4 Auto	24,257	20,000	0	(4,257)
P12716	Hooklift Water Tank - Welding Solutions (on P17821 & P12616)	26,833	5,000	0	(21,833)
P17119	Utility Crew Cab Tray Top 4WD Isuzu D-Max SXX Manual (Waste Coordinator)	11,745	15,000	3,255	0
P8315	HINO FG 500 Series 8T Tipper Truck	43,177	40,000	0	(3,177)
P16819	Toro Mini Track Loader TX1000	5,000	5,000	0	0
P916	John Deere 6125M with Loader Attachment	37,000	40,000	3,000	0
P2420	Spray Unit Poison Tank 600L (Graytill) (on P2916 Spray Ute)	16,579	1,000	0	(15,579)
P6719	Trimax Stealth S3 340 Rotary Dual Winged Mower (Tractor Towed)	5,904	5,000	0	(904)
P19222	Toro Groundmaster 360 4WD - Team 2	27,369	10,000	0	(17,369)
P11720	Toyota Hilux Extra Cab - Retic 2	21,476	20,000	0	(1,476)
P16618	Pressure Cleaner Spitwater SW151 with Attachments (Depot)	0	250	250	0
P11418	Holden Colorado Dual Cab Alloy Tray Top - Depot Ute 1GLT638	11,735	22,000	10,265	0
P5022	P5022 – CAT 444 BHL Backhoe Loader	129,816	180,000	50,184	0
<b>Total Asset Disposals</b>		<b>691,861</b>	<b>729,394</b>	<b>248,908</b>	<b>(211,375)</b>

**SHIRE OF BROOME**  
**2024/25 BUDGET**  
**SCHEDULE OF 23/24 PROPOSED CARRIED FORWARD PROJECTS**

Operating / Capital	Project Description	COST		FUNDING			
		2023/24 Cost Cfw (\$)	Municipal Funding (\$)	Borrowings (\$)	Grants and Contributions (\$)	Proceeds from Sale of Assets (\$)	Tfr from Reserve (\$)
CAP	Medlend Pavilion - Changeroom alterations	60,000	0	0	60,000	0	0
CAP	Software Cap Exp - IT	73,926	73,926	0	0	0	0
CAP	Cable Beach Stage 1	30,135	30,135	0	0	0	0
CAP	Cable Beach Stage 1	3,210,000	0	0	3,210,000	0	0
CAP	Cable Beach Stage 1	2,938,744	0	0	2,938,744	0	0
CAP	Cable Beach Stage 1	961,324	0	0	961,324	0	0
CAP	Cable Beach Stage 1	750,000	0	0	750,000	0	0
CAP	Cable Beach Stage 1	2,350,507	0	997,717	0	0	1,352,790
CAP	Cable Beach Stage 1	1,752,851	0	0	0	0	1,752,851
CAP	Cable Beach Stage 1	608,942	0	0	608,942	0	0
CAP	Administration Building Air-Conditioning Upgrades	349,141	349,141	0	0	0	0
CAP	DeMarchi Blackspot	289,978	108,528	0	181,450	0	0
CAP	Frederick St Carpark	250,000	0	0	250,000	0	0
CAP	Shire Residential Houses	2,965,364	0	2,965,364	0	0	0
CAP	Male Oval Ablution	200,000	0	0	0	0	200,000
CAP	AMP Path Renewal	86,727	28,895	0	0	0	57,832
CAP	Drainage Grate Improvements	10,000	10,000	0	0	0	0
CAP	Sanctuary Road Project	213,934	0	0	213,934	0	0
CAP	Holden Colorado Ute Crew Cab 4WD Community Clean Up Crew	70,042	39,593	0	0	30,449	0
CAP	Rear Load Compactor Truck	233,110	233,110	0	0	0	0
CAP	Toro 3100D Ride-On Cylinder Mower	72,070	72,070	0	0	0	0
CAP	Holden Colorado Cab Mowing - Team 3	56,365	56,365	0	0	0	0
CAP	Paveline Versapatch Asphalt Maintenance unit / Hino 300 series 816	322,695	0	0	0	322,695	0
CAP	Isuzu D-Max SX Ute Dual Cab 4WD (Works Coordinator)	60,523	60,523	0	0	0	0
CAP	P83085 Trailer Howard Porter Supalift refurbishment	55,000	55,000	0	0	0	0
CAP	P81579 Trailer Bosich Low Loader refurbishment	55,000	55,000	0	0	0	0
CAP	Isuzu DMax 4x4 SX Single Bed with Dog Pod - Rangers	60,277	60,277	0	0	0	0
CAP	P12616 Hino 2630 500 series Truck with OHR IT20 Hooklift	262,614	262,614	0	0	0	0
CAP	BRAC Irrigation Mainline	364,000	364,000	0	0	0	0
CAP	Haynes Oval Infra Upgrade	15,000	15,000	0	0	0	0
CAP	Sam Male Lugger	49,080	49,080	0	0	0	0
CAP	Road Reseals	190,000	190,000	0	0	0	0
CAP	Subdivisional Footpaths	31,576	0	0	0	0	31,576
CAP	Civic Centre Capital Works	52,095	52,095	0	0	0	0
CAP	Building AMP - KRO 1 Capital Works	98,600	98,600	0	0	0	0
CAP	BRAC Booster Pump Renewal	166,400	104,400	0	0	0	62,000
CAP	Cape Levique Carpark Shade	32,757	32,757	0	0	0	0
CAP	RFT23/01 BRAC Redevelopment Architectural Services	406,107	406,107	0	0	0	0
CAP	Broome Museum Complex Master Plan	72,500	72,500	0	0	0	0
CAP	Town Beach Café	72,715	72,715	0	0	0	0
CAP	Town Beach Café Redevelopment	590,163	0	0	0	0	590,163
CAP	MOLA Mapping	50,000	50,000	0	0	0	0
CAP	Cable Beach Foreshore Redevelopment	205,430	205,430	0	0	0	0
CAP	Regional Resource Recovery Park	32,175	0	0	0	0	32,175
OP	Consultants Administration Dept - Op Exp - Corp Gov Support	40,000	40,000	0	0	0	0
OP	IT Contract Consultants	54,000	54,000	0	0	0	0
OP	CCTV Uplift and maintenance strategy	24,200	24,200	0	0	0	0
OP	Father McMahon Sports Field - Lightning protection	23,000	23,000	0	0	0	0
OP	Broome Civic Centre Asset Management Plan	6,588	6,588	0	0	0	0
OP	Library Grants	27,598	9,000	0	18,598	0	0
OP	Precinct Structure Plan	32,141	32,141	0	0	0	0
OP	CHRMAP Review	30,000	30,000	0	0	0	0
OP	Animal Welfare Grant	21,000	21,000	0	0	0	0
OP	Replacement of Damaged Light Poles - Insurance Works	42,000	42,000	0	0	0	0
OP	Beagle Bay Road Shoulder reconstruction	252,129	252,129	0	0	0	0
OP	Home Composting / waste education	14,915	0	0	0	0	14,915
OP	Contaminated Site Remediation	512,838	0	0	0	0	512,838
OP	Asset Rehabilitation Obligation	93,093	93,093	0	0	0	0
OP	Haas St Office - Office partition modifications.	10,000	10,000	0	0	0	0
OP	Playground Strategy	20,000	20,000	0	0	0	0
OP	Animal Management Plan	15,000	15,000	0	0	0	0
OP	Sanctuary Road Detailed Design - Procurement	30,307	30,307	0	0	0	0
OP	McMahon LSP	157,701	157,701	0	0	0	0
OP	Remote Chance	60,000	60,000	0	0	0	0
<b>Total 23/24 Carried Forward Projects - Operating</b>		<b>1,466,510</b>	<b>920,159</b>	<b>0</b>	<b>18,598</b>	<b>0</b>	<b>527,753</b>
<b>Total 23/24 Carried Forward Projects - Capital</b>		<b>20,777,867</b>	<b>3,207,861</b>	<b>3,963,081</b>	<b>9,174,394</b>	<b>353,144</b>	<b>4,079,387</b>
<b>Total 23/24 Carried Forward Projects</b>		<b>22,244,377</b>	<b>4,128,020</b>	<b>3,963,081</b>	<b>9,192,992</b>	<b>353,144</b>	<b>4,607,140</b>