

Town of Port Hedland
Schedule of Budget Variations - Attachment 9
Municipal

Account Description	Current Budget 2015/16	Total Actual (10/06/2016)	Budget Variation Requested	Proposed Budget Forecast 30 June 2016	Funding Source				Commentary
					Asset Management Reserve	Other Reserves	Grant Funding & Contributions Reserve	Municipal (\$)	
Community & Development Services	7,009,895	3,336,594	-3,061,049	3,948,846	-265,783	-2,083,929	-567,737	-143,600	
Capital Expenditure - Land - Land Development : JD Hardie - Economic Development	20,000	0	-20,000	0		-20,000			The Land Development Costs are funded by the Unfinished Works & Committed Works Reserve. These funds will remain restricted in the Unfinished Works & Committed Works Reserve to fund the delivery of this project next financial year.
Capital Expenditure - Work in Progress - Playground Equipment - Port & South Sportsgrounds : Parks & Gardens	206,000	82,195	-33,000	173,000		-33,000			Playground Equipment was funded \$104,000 Municipal and \$102,000 Unfinished Works & Committed Works Reserve. Carry forward \$33,000 into the 2016/17 financial year to complete works through the use of this Reserve.
Capital Expenditure - Work in Progress - Scoreboard Replacement - Port & South Sportsgrounds : Parks & Gardens	220,000	19,197	-200,803	19,197		-227,653		26,850	Reallocate remaining budget from Recreation Requests: Grounds Improvement \$26,850 to Scoreboard Replacement and carry forward this amount to 2016/17 \$191,850 through the Unfinished Works & Committed Works Reserve. This funding will be used for the installation of Scoreboards at Colin Matheson and Kevin Scott Oval. This reallocation will allow the Scoreboard project to be completed.
Capital Expenditure - Work in Progress - Static Fitness Equipment Installation Port Hedland - Port & South Sportsgrounds : Parks & Gardens	30,000	0	-30,000	0				-30,000	This project will not be delivered in the 2015/16 Financial Year. These funds will not be carried over into 2016/17 as the Capital Works Program will be workshopped with Council to prioritise and schedule capital works.
Capital Expenditure - Furniture & Equipment - Venue Improvement Technical Equip. Upgrade - Matt Dann Cultural Centre	531,566	0	-531,566	0	-265,783		-265,783		The Matt Dann Venue Improvement Technical Equipment Upgrade will be carried forward to the 2016/17 financial year for delivery through the Unspent Grants Reserve (\$265,783) and the Asset Management Reserve (\$265,783).
Capital Expenditure - Infrastructure - Gratwick Aquatic Centre Upgrades - Gratwick Olympic Pool	32,000	10,816	-20,000	12,000				-20,000	This is fully funded by the Department of Sport & Recreation - Community Pools Revitalisation Program 2015/16. Grass was going to be laid in the back corner at Gratwick Olympic Pool, however now due to closure this will not proceed.
Capital Expenditure - Work in Progress - South Hedland Integrated Community Facility (RFR Funded) - Libraries	283,938	31,075	-247,062	36,875			-247,062		Recognise Unspent Grant funding for the South Hedland Integrated Community Facilities, funded by Royalties for Regions. These funds were previously restricted in the Unspent Grants & Contributions Reserve as at 30 June 2015. This is a contra-adjustment with the Transfer from the Reserve as these funds will remain in the Reserve until expenditure occurs in the following financial year. The Town has requested a variation from the PDC to develop a business case and are awaiting their response to use these monies.
Capital Expenditure - Work in Progress - Spoilbank Construction - Economic Development	2,000,000	142,412	-1,857,588	142,412		-1,857,588			The 2015/16 Budget included a \$2M capital expenditure budget for the Spoilbank Development, fully funded from the Spoilbank Reserve. Match the actual capital expenditure incurred year to date. These costs will be funded by the Spoilbank Reserve.
Capital Income - Proceeds from Sale of Asset: Kingsford Business Park - Economic Development	-1,000,000	-469,980	500,000	-500,000				500,000	Reduce the budget based on Proceeds from Sale from Kingsford Smith Business Park received year to date.
Employee Costs - Salaries - J D Hardie Centre	823,035	715,924	-50,000	773,035				-50,000	Recognise savings as a result of ongoing staff vacancies.
Employee Costs - Salaries - Libraries	651,896	595,648	-25,000	626,896				-25,000	Recognise savings as a result of vacancies carried throughout the financial year.
Employee Costs - Salaries - Recreation Administration	520,094	447,198	-50,000	470,094				-50,000	Reduce the budget as a result of vacancies carried throughout the financial year.
Employee Costs - Salaries - Town Planning/Regional Development	710,106	576,437	-100,000	610,106				-100,000	Reduce the budget to reflect the significant downturn in new housing construction and new building construction. This has also impacted the number of opportunities where the Town can provide private services. The Town has also been carrying a number of vacancies throughout the financial year.
Employee Costs - Superannuation - J D Hardie Centre	79,776	56,541	-10,000	69,776				-10,000	Recognise savings as a result of ongoing staff vacancies.
Employee Costs - Superannuation - Recreation Administration	56,170	41,397	-10,000	46,170				-10,000	Reduce the budget as a result of vacancies carried throughout the financial year.
Employee Costs - Superannuation - Town Planning/Regional Development	80,160	58,174	-15,000	65,160				-15,000	Reduce the budget to reflect the significant downturn in new housing construction and new building construction. This has also impacted the number of opportunities where the Town can provide private services. The Town has also been carrying a number of vacancies throughout the financial year.
Employee Costs - Superannuation Co Contribution - Community & Events Services	0	1,999	2,200	2,200				2,200	Apply a budget to recognise the cost associated with Superannuation Co-Contribution scheme.
Employee Costs - Superannuation Co Contribution - Town Planning/Regional Development	4,250	5,950	2,000	6,250				2,000	Increase based on year to date actuals and a projection for the remainder of the financial year for those employees taking up the Town's co-contribution scheme.
Fees & Charges: Discretionary - Copies of Plans - Building Control	-50,000	-69,979	-20,000	-70,000				-20,000	Increase Copies of Plans based on income received year to date with a projection for the remainder of the financial year.
Fees & Charges: Swimming Pool Inspection Levy - Building Control	-85,000	-119,438	-35,000	-120,000				-35,000	Increase Swimming Pool Inspection Levy income based on income received year to date.
Materials & Contracts - Reconciliation Plan - Community Services & Development	50,000	11,804	-15,000	35,000				-15,000	Reduce the budget due to a vacant position and as a direct result actions have not been completed, resulting in a budget underspend.

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Materials and Contracts - Coastal Access & Managed Camping - Beaches/Foreshore	45,761	0	-45,761	0			-8,891	-36,869	Reduce to match the Unspent Grant from the Pilbara Development Commission (PDC) of \$8,891.30 for Wayfinding Signage. This amount is funded by the Unspent Grants Reserve. These funds will remain restricted in the Reserve and will be carried forward to the 2016/17 financial year.
Materials and Contracts - Community Partnership Funding - Community Services & Development	74,400	38,323	-15,000	59,400				-15,000	Reduce based on actual Community Partnership Funding year to date.
Materials and Contracts - Economic Development Plan & Tourism Strategy - Economic Development	25,000	0	-25,000	0		-25,000			The Economic Development Plan and Tourism Strategy is funded by the Unfinished Works & Committed Works Reserve. These funds will remain restricted in the Reserve to fund the completion of this project next financial year.
Materials and Contracts - Economic Development Projects - Economic Development	75,000	23,977	-40,000	35,000		-40,000			Reduce the budget based on year to date actual and committed expenditure for Economic Development Projects. Carry forward to next financial year through the Unfinished Works & Committed Works Reserve.
Materials and Contracts - Facility Maintenance - Marquee Park	67,860	57,892	10,000	77,860				10,000	Increase due to repair works required for the plant room.
Materials and Contracts - Form Consultancy - Courthouse/Community Arts	416,934	411,951	-4,983	411,951				-4,983	Reduce to the Management Fee for the Courthouse Gallery for 2015/16 (as per Council Resolution 201415/274).
Materials and Contracts - Land Development Costs - Economic Development	130,000	48,240	-77,308	52,692		-77,308			Reduce based on year to date actual expenditure and committed expenditure. The Land Development Costs are funded by the Unfinished Works & Committed Works Reserve. These funds will remain restricted in the Reserve to fund the completion of this project next financial year.
Materials and Contracts - Recreation Requests : Grounds Improvements - Recreation Administration	50,000	22,075	-26,850	23,150				-26,850	Reallocate remaining budget from Recreation Requests: Grounds Improvement; based on actual expenditure incurred year to date; to Scoreboard Replacement. This funding will be used for the installation of Scoreboards at Colin Matheson and Kevin Scott Oval. This reallocation will allow the Scoreboard project to be completed. The tender closed Monday 9 May.
Materials and Contracts - Scheme Review - Town Planning/Regional Development	132,800	11,689	-32,800	100,000		-32,800			This budget was previously increased as part of the September QBR, however due to constant delays in the Dust Health Risk Assessment, the Scheme Review will not be completed this financial year. The remaining budget allocation will be utilised to procure data and engage consultants as necessary in order to continue this project in 16/17 to prepare the Local Planning Scheme No. 6. These funds will remain restricted in the Unfinished Works & Committed Works Reserve to fund the completion of this project next financial year. Contra adjustment with the Transfer from the Unfinished Works & Committed Works Reserve.
Materials and Contracts - Waterfront Development: Spoilbank Investigations - Economic Development	0	217,174	217,174	217,174		217,174			The 2015/16 Budget included a \$2M capital expenditure budget for the Spoilbank Development, fully funded from the Spoilbank Reserve. As development has not yet commenced, operating expenditure budgets are required to match the actual operating expenditure incurred year to date. These costs will be funded by the Spoilbank Reserve.
Materials and Contracts - Retail Attraction Program - Tourism & Area Promotion	100,000	21,062	-78,938	21,062		-78,938			The Retail Attraction Program will be completed in the 2016/17 financial year. These funds will be restricted ion the Unfinished Works & Committed Works Reserve and carried forward to next financial year. The funding agreement with the Pilbara Development Commission is still pending with funds expected to be received next financial year, being a 50% contribution.
Materials and Contracts - Waterfront Development: Cooke Point Investigations - Economic Development	0	91,186	91,186	91,186		91,186			The 2015/16 Budget included a \$2M capital expenditure budget for the Spoilbank Development, fully funded from the Spoilbank Reserve. As development has not yet commenced, operating expenditure budgets are required to match the actual operating expenditure incurred year to date. These costs will be funded by the Spoilbank Reserve.
Operating Grants Subsidies & Contributions - Community & Youth Grants - Community & Events Services	-8,000	-14,000	-6,000	-14,000			-6,000		Increase due to additional grant funding received: Recfishwest - Port Hedland Fishing Clinics \$2,000 Department of Local Government & Communities - Awsome Art Seed 2016 Creative challenge \$4,000 These will be recognised as Unspent Grants and carried forward into the 2016/17 financial year to reflect the timing of expenditure associated with the grant.
Operating Grants Subsidies & Contributions - Economic Development Grants (Retail Attraction, Cruise Ship Vignette) - Tourism & Area Promotion	-50,000	0	50,000	0				50,000	Remove the budget this financial year as the funding agreement is still pending. This will be re-budgeted for in the 2016/17 financial year. There is a 50/50 funding requirement from the Town.

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Operating Grants Subsidies & Contributions - North West Festival Income - Community & Events Services	-475,000	-657,948	-182,948	-657,948				-182,948	Increase to match actual revenue raised year to date for the 2016 North West Festival consisting of: BHP Billiton \$300,000 Macro Realty Developments \$125,000 (50%) Roy Hill \$60,000 PHIA Operating Company \$5,000 Discovery Parks \$10,000 Qube \$22,500 MACA Mining \$22,500 McAleese Group \$22,500 Atlas Iron \$22,500 Pilbara Minerals \$5,000
Operating Grants Subsidies & Contributions - SLAM - JD Hardie Centre	0	-40,000	-40,000	-40,000			-40,000		Increase due to additional grant funding to be received prior to the end of the 2015/16 financial year from DSR for the SLAM. This will be recognised as an Unspent Grant and carried forward into the 2016/17 financial year to reflect the timing of expenditure associated with the grant.
Utilities - Electricity Charges - Libraries	20,000	27,246	12,000	32,000				12,000	Increase Electricity Charges based on year to date actuals and projected spend for the remainder of the year.
Utilities - Utility Charges - J D Hardie Centre	210,100	156,038	-20,000	190,100				-20,000	Reduce Utility Charges based on expenditure incurred year to date with a projection for the remainder of the financial year. The original budget was overstated as 2014/15 Utility Charges totalled approximately \$180k.
Utilities - Water Corporation Charges - Port Hedland	550,000	388,623	-60,000	490,000				-60,000	Reduce the budget, conservatively, based on year to date expenditure for Port Hedland Water Corporation charges with a projection for the remainder of the financial year.
Utilities - Water Corporation Charges - South Hedland	260,000	295,697	70,000	330,000				70,000	Increase the budget based on year to date expenditure, providing for another month of Water Corporation charges.
Utilities - Water Corporation Charges - Marquee Park	67,300	7,927	-40,000	27,300				-40,000	Reduce the budget based on actual expenditure incurred year to date. Water Corporation charges are significantly lower than originally budgeted due to the closure of Marquee Park throughout the financial year.
Utilities - Electricity Charges - Matt Dann Cultural Centre	153,750	92,074	-50,000	103,750				-50,000	Recognise savings in Utilities for the Matt Dann based on year to date actuals with a projection for the remainder of the financial year.
Corporate Services	-9,407,362	160,741,115	167,299,705	157,892,343	726,636	166,001,797	798,282	-227,010	
Capital Expenditure - Furniture & Equipment - Computer Software: Records Management - Information Communication Technology	250,000	22,730	-227,000	23,000		-227,000			Carry forward to next financial year through the Unfinished Works & Committed Works Reserve: Computer Software: Records Management.
Capital Expenditure - Furniture & Equipment - ICT Hardware - Information Communication Technology	191,000	211,457	50,000	241,000				50,000	Reallocate \$50,000 from the ICT Implementation Plan to ICT Hardware for Cisco Switching Infrastructure Upgrade. This is critical equipment which is not outside of warranty and requires an upgrade to ensure business continuity.
Capital Expenditure - Furniture & Equipment - ICT Implementation Plan 2012-2017 - Information Communication Technology	198,000	115,079	-50,000	148,000				-50,000	Reallocate \$50,000 from the ICT Implementation Plan to ICT Hardware for Cisco Switching Infrastructure Upgrade due to a reprioritisation of projects based on risk and importance. The Cisco Switching Infrastructure Upgrade is critical equipment which is now out of warranty and requires upgrade to ensure business continuity.
Employee Costs - Occupational Safety & Health - People & Culture	45,000	92,412	65,000	110,000				65,000	Increase based on costs incurred year to date associated with Workplace Health & Safety
Employee Costs - Rewards & Recognition - People & Culture	50,000	4,794	-45,206	4,794		-45,206			Carry forward Rewards & Recognition through the Unfinished Works & Committed Works Reserve.
Employee Costs - Salaries - Rates	155,049	112,869	-35,000	120,049				-35,000	Recognise savings due to a vacancy within the fixed-term role of Rates Project Officer throughout the financial year.
Employee Costs - Superannuation - Rates	14,730	9,305	-5,000	9,730				-5,000	Recognise savings due to a vacancy within the fixed-term role of Rates Project Officer throughout the financial year.
Employee Costs - Superannuation Co Contribution - Information Communication Technology	8,897	4,207	-4,500	4,397				-4,500	Reduce to reflect a reduction in the utilisation of the co-contribution scheme.
Fees & Charges: Discretionary - Late Payment Penalty - Rates	-150,000	-166,707	-10,000	-160,000				-10,000	Increase Late Payment Penalty based on income received year to date with a projection for June.
Fees & Charges: Discretionary - Rates Legal Charges - Rates	-40,000	-49,584	-10,000	-50,000				-10,000	Increase Legal Charges based on income received year to date with a projection for June.
Interest Revenue - Interest on Investments - Finance & Borrowing	-2,100,000	-1,285,056	-340,000	-2,440,000				-340,000	Increase based on the level of interest earned year to date with a projection of the amount to be earned on Term Deposits maturing this financial year, also recognising accrued interest. This budget variation remains conservative and is a reflection of the resulting efficiencies of having a dedicated treasury function within the organisation.

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Materials and Contracts - Audit Fees - Financial Services	74,500	117,678	43,500	118,000				43,500	Increase due to the fees associated with the auditors attending the ARG Committee meeting on the 25/02/2016 as requested, professional services in relation to the North West Economic Summit 2015 financial report and the Financial Management Review.
Materials and Contracts - Collection Fees - Rates	40,000	49,608	10,000	50,000				10,000	Increase Collection Fees based on year to date actuals with a projection for the month of June.
Materials and Contracts - Printing & Photocopying - Information Communication Technology	180,000	117,948	-20,000	160,000				-20,000	Recognise savings in Printing & Photocopying as a result of negotiating discounted pricing per page and also savings in lease expenses, moving to a purchasing model rather than rental agreement.
Materials and Contracts - Valuation & Search Fees - Rates	50,000	16,286	-30,000	20,000				-30,000	A decrease in building activity is resulting in a decrease in valuation services.
Other Expenditure - Interim Pupp Billing Adjustments - Other Community Amenities	0	308,566	308,566	308,566				308,566	Recognise the Provision for Doubtful Debts, providing for Underground Power Debtor Number UP_A803439. Also recognise refund of credit due to an incorrect KVA allocation in 2012.
Other Revenue - Precint 3 Lease Payments - Other Economic Services	-2,372,036	-2,744,926	-372,889	-2,744,926				-372,889	Increase Precint 3 Lease Payments to match actual revenue raised year to date, including an amount prepaid to the Town from OPCO as per the Completion Statement.
Rates Revenue - Rates Interim Levies	-250,000	-76,687	173,313	-76,687				173,313	Reduce interim levies based on revenue received year to date. The Town has received notification that there was a valuation error by Landgate for government properties which had not been constructed, now reversed to vacant land GRVs.
Transfer - From Reserves : Asset Management - Finance & Borrowing	-2,372,820	-419,310	460,853	-1,911,967	460,853				Reduce the Transfer from the Asset Management Reserve to recognise those amounts restricted at 30 June 2015 which have not yet been fully expended. These projects will be delivered in the 2016/17 financial year: Dual Cycleway \$40,000 Marquee Park \$200,000 South Hedland CBD Modifications \$100,000 Kerbing Construction \$30,000 Flood Study \$90,853.12
Transfer - From Reserves : Developer Contributions Public Open Space - Finance & Borrowing	-1,216,260	0	139,031	-1,077,229		139,031			Reduce the Transfer from Reserve for the South Hedland Town Landscaping and carry forward the remaining budget to the 2016/17 financial year. This is fully funded by a Landcorp contribution restricted through the Developer Contributions Public Open Space Reserve.
Transfer - From Reserves : Unfinished Works & Committed Works - Finance & Borrowing	-2,168,714	-671,915	613,051	-1,555,663		613,051			Reduce the Transfer from the Unfinished Works & Committed Works Reserve to recognise those amounts restricted at 30 June 2015 which have not yet been fully expended. These projects will be delivered in the 2016/17 financial year: Scheme Review \$32,800 Caravan Route Signage / Port Hedland Boundary Signs \$47,000 Facility Upgrade JD Hardie \$150,139 Land Development Costs - JD Hardie \$20,000 Land Development Costs - Economic Development \$77,308.31 South Hedland Cemetery Upgrade (Friends of the Cemetery) \$35,000 Drainage Construction \$100,000 Scoreboard Replacement \$150,803.23
Transfer - From Reserves: Spoilbank - Finance & Borrowing	-2,000,000	0	1,549,229	-450,771		1,549,229			Reduce the Transfer from the Spoilbank Reserve based on the expenditure incurred year to date.
Transfer - From Reserves: Staff Housing - Finance & Borrowing	-250,000	0	250,000	0		250,000			\$250,000 was originally restricted in the Staff Housing Reserve to fund the installation of solar panels as part of the Staff Housing Refurbishment budget. Remove this budget and restrict \$100,000 in this Reserve to be carried forward to the 2106/17 financial year to fund further expenditure.
Transfer - From Reserves: Strategic - Finance & Borrowing	-150,000	0	141,645	-8,355		141,645			Reduce the Transfer from the Strategic Reserve based on actual expenditure incurred year to date for the Goode Street Erosion Project. This funds will remain in the Strategic Reserve available for expenditure in 2016/17.
Transfer - From Reserves: Unspent Grants & Contributions - Finance & Borrowing	-1,303,846	-323,084	447,067	-856,779			447,067		Reduce the Transfer from the Unspent Grants & Contributions Reserve to recognise those amounts restricted at 30 June 2015 which have not yet been fully expended: South Hedland Integrated Community Facilities, funded by Royalties for Regions \$247,062.28 Wayfinding Signage from the Pilbara Development Commission (PDC) \$8,891.30 Kingsford Smith Business Park Landscaping: BHP \$191,113.76

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Transfer - To Reserves : Asset Management - Finance & Borrowing	3,166,000	2,435,303	265,783	3,431,783	265,783				The Matt Dann Venue Improvement Technical Equipment Upgrade will be carried forward to the 2016/17 financial year for delivery through the Unspent Grants Reserve (\$265,783) and the Asset Management Reserve (\$265,783).
Transfer - To Reserves : Staff Housing - Finance & Borrowing	30,000	0	100,000	130,000		100,000			Increase to recognise the restriction and carry forward of \$100,000 for Staff Housing Refurbishment to the 2016/17 financial year.
Transfer - To Reserves: Port Hedland International Airport Long Term Lease Proceeds - Finance & Borrowing	0	162,347,001	162,347,001	162,347,001		162,347,001			Apply a budget to recognise the restriction of the lease proceeds in the Port Hedland International Airport Long Term Lease Proceeds Reserve.
Transfer - To Reserves: Unfinished Works & Committed Works - Finance & Borrowing	513,139	513,139	1,134,047	1,647,186		1,134,047			Restrict the below amounts which were not expended this financial year through the Unfinished Works & Committed Works Reserve, for expenditure in 2016/17: Computer Software: Records Management \$227,000 Insurance claim at Marrapikurinya Park \$115,794.49 Economic Development Plan and Tourism Strategy \$25,000 Economic Development Projects \$40,000 Pippingara Road \$190,000 Retail Attraction Program \$78,938.28 Playground Equipment \$33,000 Wedgefield Road & Drainage Strategy \$35,320 Reseals \$198,358.40 Kerbing Construction \$68,580 Rewards & Recognition \$45,205.83 Scoreboard Replacement \$76,850
Transfer - To Reserves: Unspent Grants, Loans & Contributions - Finance & Borrowing	0	0	351,215	351,215			351,215		Restrict Grants, Loans & Contributions received in the current financial year which will not be expended till the 2016/17 financial year: Recfishwest \$2,000 Department of Local Government & Communities - Awsome Art Seed 2016 Creative challenge \$4,000 JD Hardie DSR Slam \$40,000 WA Police Service GIS Graffiti Module \$20,000 Main Roads WA Cash for Trash program \$19,431.82 Matt Dann Venue Improvement Technical Equipment Upgrade \$265,783
Office of the CEO + Airport	1,815,600	-157,989,444	-159,808,197	-157,992,597	0	-162,347,001	0	2,538,804	
Airport - Discontinued Operations	0	-163,972,177	-163,972,177	-163,972,177		-164,109,068		136,891	Proceeds from the lease of the PHIA for 50 years to AMP Capital and ICG as per the Special Council meeting held on the 25th of August 2015 Port Hedland International Airport lease transactions
Materials and Contracts - Airport Governance Review - Airport Administration	0	4,500,000	4,500,000	4,500,000		4,500,000			Fees Payable to TAG on Airport Transition - TOPH RFT14/17
Depreciation on Assets - Airport Maintenance	1,715,600	2,172,073	456,473	2,172,073				456,473	The Airport Reserve offsets all Airport adjustments, excluding non cash items: Depreciation and Gain on Sale of Asset.
Gain on Sale of Asset - Plant: Airport - Airport Administration	0	-827,493	-827,493	-827,493		-2,737,933		1,910,440	The Airport Reserve offsets all Airport adjustments, excluding non cash items: Depreciation and Gain on Sale of Asset.
Materials and Contracts - Legal Expense - Corporate Management	100,000	138,152	35,000	135,000				35,000	Increase Legal Expense based on actual expenditure incurred year to date.
Works & Services	14,989,914	10,843,794	-1,733,405	13,256,510	-460,853	-1,570,867	-230,546	528,861	
Capital Expenditure - Buildings - Staff Housing (Various) Refurbishments - Staff Housing	372,200	79,104	-293,096	79,104		-350,000		56,904	Reduce the budget to match actual expenditure incurred year to date for Staff Housing Refurbishments. \$250,000 was originally restricted in the Staff Housing Reserve to fund the installation of solar panels. \$100,000 will remain restricted in this Reserve and be carried forward to the 2106/17 financial year to fund further expenditure.
Capital Expenditure - Infrastructure - Kerbing Construction - Infrastructure Construction	130,000	0	-98,580	31,420	-30,000	-68,580			Kerbing Construction is funded \$30,000 Asset Management Reserve, \$31,420 Unspent Country Local Government Fund and the remaining \$68,580 Municipal. Reduce the budget and carry forward through the Asset Management Reserve \$30,000 and the Unfinished Works & Committed Works Reserve \$68,580 for completion in the 2016/17 financial year.
Capital Expenditure - Infrastructure - Port Hedland Footpath Construction - Infrastructure Construction	606,162	540,691	-11,177	594,985				-11,177	Footpath Construction is funded \$300,000 Municipal and \$306,162 Landcorp. Reduce budget to match actual and committed expenditure year to date.
Capital Expenditure - Infrastructure - Reseals - Infrastructure Construction	656,260	342,835	-198,358	457,902		-198,358			Reduce Reseals to match actual and committed expenditure. The remaining amount of \$198,358.40 will be carried forward to the 2016/17 financial year through the use of the Unfinished Works & Committed Works Reserve.
Capital Expenditure - Infrastructure - South Hedland Skate Park - South Hedland Sportsgrounds : Recreation	0	84,513	84,513	84,513				84,513	Apply a budget to recognise the 2.5% defects period retention withheld until 8 February 2016 in relation to the construction of South Hedland Youth Space & Skate Park.

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Capital Expenditure - Plant And Equipment - Light Plant - Plant Purchases	20,000	0	-20,000	0				-20,000	Remove budget as no light plant will be procured prior to the end of financial year.
Capital Expenditure - Plant And Equipment - Parks & Gardens Plant - Plant Purchases	25,868	11,840	-14,000	11,868				-14,000	Reduce Parks and Gardens Plant to match actual expenditure year to date.
Capital Expenditure - Work in Progress - Drainage Construction Wanangkura Stadium & Faye Gladstone Netball Courts - Infrastructure Construction	520,077	108,229	-411,848	108,229		-100,000		-311,848	Drainage Construction is funded \$153,721 by the Unfinished Works & Committed Works Reserve and \$366,356 by Municipal. Reduce to match actual and committed expenditure year to date. Carry forward \$100,000 through the Unfinished Works & Committed Works Reserve to the 2016/17 financial year.
Capital Expenditure - Work in Progress - Flood Study - Protection Of Environment	120,000	29,147	-90,853	29,147	-90,853				The Flood Study is fully funded by the Asset Management Reserve. These funds will remain restricted and will be carried forward into the 2016/17 financial year.
Capital Expenditure - Work in Progress - Goode St Erosion - Infrastructure Construction	150,000	8,355	-141,645	8,355		-141,645			Reduce budget to match actual expenditure incurred year to date. This project is funded by the Strategic Reserve and will be carried forward for expenditure in the 2016/17 financial year.
Capital Expenditure - Work in Progress - Kingsford Smith Business Park : Landscaping - Infrastructure Construction	480,000	278,484	-191,114	288,886			-191,114		Reduce the budget for Kingsford Smith Business Park Landscaping to match actual and committed expenditure year to date. This is fully funded from the Unspent Grants & Contributions Reserve and the remaining amount will be restricted and carried forward to next financial year.
Capital Expenditure - Work in Progress - Pippingarra Road : Rrg - Infrastructure Construction	190,000	0	-190,000	0		-190,000			Pippingarra Road is funded \$60,000 from Regional Road Group and \$130,000 from Municipal. Main Roads have confirmed that the funds can be applied next financial year due to a land acquisition issue. This project will be carried forward into the 2016/17 financial year through the Unfinished Works & Committed Works Reserve.
Capital Expenditure - Work in Progress - Scotty's Cafe Construction - Marquee Park	1,200,000	0	-1,200,000	0				-1,200,000	Remove from the budget.
Capital Expenditure - Work in Progress - Shoata Road - Infrastructure Construction	75,000	0	-75,000	0				-75,000	This project is fully funded by Municipal funds. Remove this budget. The Road Program for 2016/17 will be determined as part of budget preparation.
Capital Expenditure - Work in Progress - Wedgefield Road & Drainage Strategy - Infrastructure Construction	200,000	81,216	-35,320	164,680		-35,320			The Wedgefield Road and Drainage Strategy is funded \$75k Unfinished Works & Committed Works Reserve, \$25k Asset Management Reserve and \$100k Municipal. Carry forward the remaining balance to the 2016/17 financial year for project completion. This will be restricted through the Unfinished Works & Committed Works Reserve.
Capital Expenditure - Work in Progress - Waste Water Central Control System - Waste Management & Recycling	650,000	640,264	18,389	668,389				18,389	Increase budget for Waste Water Central Control System based on expenditure incurred year to date.
Capital Expenditure - Infrastructure - Asset Management Init: Cycleway Port to South - Infrastructure Construction	40,000	0	-40,000	0	-40,000				Cycleway Port to South is fully funded from the Asset Management Reserve. These funds will remain restricted in the Reserve and carried over into next financial year.
Capital Expenditure - Infrastructure - Koombana Park Development - Port & South Sportsgrounds: Parks & Gardens	0	15,788	15,788	15,788				15,788	Apply a budget to recognise the Koombana Park Final Retention claim of 2.5%.
Capital Expenditure - Infrastructure - South Hedland CBD Road Modifications - Infrastructure Construction	100,000	0	-100,000	0	-100,000				South Hedland CBD Road Modifications is fully funded from the Asset Management Reserve. These funds will remain restricted in the Reserve and carried over into next financial year.
Capital Expenditure - Work in Progress - Caravan Route Signage / Port Hedland Boundary Signs - Infrastructure Maintenance	60,000	13,000	-47,000	13,000		-47,000			The Caravan Route Signage / Port Hedland Boundary Signs project is fully funded by the Unfinished Works & Committed Works Reserve. These funds will remain restricted in the Reserve to fund the completion of this project next financial year.
Capital Expenditure - Work in Progress - Facility Upgrade - J D Hardie Centre	150,159	0	-150,159	0		-150,139		-20	The Facility Upgrade - JD Hardie is funded by the Unfinished Works & Committed Works Reserve. These funds will remain restricted in the Unfinished Works & Committed Works Reserve to fund the delivery of this project next financial year.
Capital Expenditure - Work in Progress - Marquee Park Compliance & Upgrades - Marquee Park	300,000	0	-300,000	0	-200,000			-100,000	Marquee Park Compliance and Upgrades is fully funded from the Asset Management Reserve. The forecast estimate to complete these works is \$200,000, this amount will remain restricted in the Reserve and carried over into next financial year. The remaining \$100,000 will be returned from the Reserve to Municipal funds.
Capital Expenditure - Work In Progress - South Hedland Cemetery Upgrade (Friends of the Cemetery) - Cemeteries	35,000	0	-35,000	0		-35,000			Remove the budget. These funds will remain restricted in the Unfinished Works & Committed Works Reserve to fund the completion of this project next financial year.
Capital Expenditure - Work in Progress - South Hedland Town Centre Stage 2A Landscaping - South Hedland Sportgrounds Recreation	1,216,260	9,090	-139,031	1,077,229		-139,031			Reduce South Hedland Town Landscaping and carry forward the remaining budget to the 2016/17 financial year. This is fully funded by a Landcorp contribution restricted through the Developer Contributions Public Open Space Reserve.
Capital Income - Proceeds from Sale of Assets: Plant - Plant Purchases	-64,100	-364	63,736	-364				63,736	Reduce budget for Proceeds from Sale of Assets to match actual income received this financial year for the sale of plant.
Employee Costs - Annual Leave - Public Works Overhead Engineering	421,334	457,660	36,000	457,334				36,000	Increase based on actuals incurred year to date.
Employee Costs - Long Service Leave - Public Works Overhead Engineering	20,000	72,658	50,000	70,000				50,000	Increase based on actuals incurred year to date.
Employee Costs - Public Holidays - Public Works Overhead Engineering	282,959	170,486	-100,000	182,959				-100,000	Reduce based on actuals incurred year to date.

Town of Port Hedland
Schedule of Budget Variations - Attachment 9
Municipal

Account Description	Current Budget 2015/16	Total Actual (10/06/2016)	Budget Variation Requested	Proposed Budget Forecast 30 June 2016	Funding Source				Commentary
					Asset Management Reserve	Other Reserves	Grant Funding & Contributions Reserve	Municipal (\$)	
Employee Costs - Salaries - Building Maintenance	288,840	247,903	-25,000	263,840				-25,000	Reduce based on actuals incurred year to date.
Employee Costs - Salaries - Engineering Management	555,677	783,379	260,000	815,677				260,000	Increase the budget based on expenditure incurred year to date for Project Services including: Project Controller for Oracle P6 Install and Set-Up Civic Engineer and Project Management Project Consultants
Employee Costs - Salaries - Plant Operating Costs	600,293	459,684	-100,000	500,293				-100,000	Reduce based on actuals incurred year to date.
Employee Costs - Salaries - Public Works Overhead Engineering	734,093	1,524,124	756,000	1,490,093				756,000	Increase based on actuals incurred year to date.
Employee Costs - Superannuation - Animal Control	82,879	59,186	-20,000	62,879				-20,000	Reduce Superannuation expense based on actuals year to date with a projection for the remaining month of the financial year.
Employee Costs - Superannuation - Plant Operating Costs	57,028	12,974	-40,000	17,028				-40,000	Reduce based on actuals incurred year to date.
Employee Costs - Superannuation - Public Works Overhead Engineering	361,732	470,374	110,000	471,732				110,000	Increase based on actuals incurred year to date.
Employee Costs - Superannuation Co Contribution - Public Works Overhead Engineering	62,604	116,129	55,000	117,604				55,000	Increase based on actuals incurred year to date.
Employee Costs - Salaries - Property and Asset Strategy	611,739	592,202	150,000	761,739				150,000	Increase Salaries for Property and Asset Strategy based on year to date actual expenditure with a projection for the remaining pay period.
Employee Costs - Superannuation - Property and Asset Strategy	61,948	43,894	-15,000	46,948				-15,000	Reduce Superannuation for Property and Asset Strategy based on year to date actual expenditure with a projection for the remaining pay period.
Fees & Charges: Discretionary - Service Charges - Infrastructure Maintenance	-215,125	-20,102	190,000	-25,125				190,000	The original budget for Service Charges has been significantly overstated at \$215,125, compared to 2014/15 actual revenue of approximately \$32,000. Reduce the budget based on actual revenue received year to date with a projection for the remaining month of the financial year.
Loss on Asset Disposal - Youth Services	0	714,774	714,774	714,774				714,774	Apply a budget to recognise the Crown Land title transfer to Youth Involvement Council Management Order. As this is the disposal by the Town of the Youth Involvement Council Building this is a non-cash item.
Material and Contracts - Pre Cyclone Clean Up - Waste Management & Recycling	85,430	101,248	16,000	101,430				16,000	Match actual expenditure incurred throughout the financial year for Pre Cyclone Clean Up.
Materials and Contracts - Drainage Maintenance - Infrastructure Maintenance Engineering	421,440	218,986	-150,000	271,440				-150,000	Reduce Drainage Maintenance based on year to date expenditure.
Materials and Contracts - Effluent Pump Facilities - Port & South Sportsgrounds : Parks & Gardens	302,775	182,813	-100,000	202,775				-100,000	Reduce Effluent Pump Facilities based on year to date expenditure with a projection for the remainder of the financial year.
Materials and Contracts - Engineering Standards & Operations - Infrastructure Maintenance	15,000	88,162	75,000	90,000				75,000	Increase Engineering & Standards Operations for the set-up and implementation of Expert Estimation Genesis.
Materials and Contracts - Environmental Health Projects - Environmental Health	20,000	650	-19,432	568			-19,432		Reduce budget to match actual expenditure year to date. Restrict unspent funds in the Unspent Grants Reserve for expenditure in the 2016/17 financial year. This is fully funded by Main Roads WA for the Cash for Trash program.
Materials and Contracts - Footpath Maintenance - Infrastructure Maintenance Engineering	166,480	43,670	-100,000	66,480				-100,000	Reduce Footpath Maintenance based on year to date actual expenditure.
Materials and Contracts - Fuel : Diesel & Unleaded - Plant Operating Costs	480,000	375,745	-50,000	430,000				-50,000	Reduce based on actuals incurred year to date.
Materials and Contracts - Ground Maintenance - Marquee Park	184,270	27,405	-70,000	114,270				-70,000	Reduce based on actual expenditure incurred year to date.
Materials and Contracts - Kerb Maintenance - Infrastructure Maintenance Engineering	92,630	10,819	-70,000	22,630				-70,000	Reduce Kerb Maintenance based on year to date actuals expenditure.
Materials and Contracts - Medians Maintenance - Road Verge Maintenance	36,850	2,764	-25,000	11,850				-25,000	Reduce Medians Maintenance based on year to date expenditure.
Materials and Contracts - Parks Maintenance - Port Hedland Sportsgrounds : Recreation	993,820	668,033	-200,000	793,820				-200,000	Reduce the Parks Maintenance budget based on year to date expenditure.
Materials and Contracts - Parks Maintenance - South Hedland Sportsgrounds : Recreation	967,050	803,621	-50,000	917,050				-50,000	Reduce the Parks Maintenance budget based on year to date expenditure.
Materials and Contracts - Parts and Repairs - Plant Operating Costs	894,243	356,918	-450,000	444,243				-450,000	Reduce based on actuals incurred year to date.
Materials and Contracts - Project Management Costs Distributed - Engineering Management	-447,000	0	447,000	0				447,000	Remove this budget for Project Management Costs distributed. This methodology will be reviewed as part of the 2016/17 Budget to ensure that Project Management Costs are budgeted for within Capital Works Budgets and costed directly through Payroll to the projects.
Materials and Contracts - Road Shoulder Maintenance - Infrastructure Maintenance Engineering	212,320	122,283	-50,000	162,320				-50,000	Reduce Road Shoulder Maintenance based on year to date expenditure.
Materials and Contracts - Slashing - Road Verge Maintenance	125,450	55,485	-60,000	65,450				-60,000	Reduce Slashing based on year to date expenditure.
Materials and Contracts - Watering - Road Verge Maintenance	139,850	62,538	-60,000	79,850				-60,000	Reduce Watering based on expenditure year to date.
Materials and Contracts - Asbestos Register - Property and Asset Strategy	60,000	72,386	13,000	73,000				13,000	Increase due to costs incurred associated with the Asbestos Register year to date.
Materials and Contracts - Asset Management Support Costs - Property and Asset Strategy	83,481	271,409	200,000	283,481				200,000	Increase budget for the following items: Services rendered - Asset Manager and Asset Inspector Footpath and Unsealed Road Audit Assetic Software Subscription Revaluation of Plant & Equipment and Furniture & Equipment
Materials and Contracts - Back Flow Devices - Infrastructure Maintenance	41,000	1,500	-35,000	6,000				-35,000	Reduce Back Flow Devices based on year to expenditure.
Materials and Contracts - Street Cleaning - Waste Management & Recycling	294,360	256,008	-20,000	274,360				-20,000	Reduce Street Cleaning based on year to date actual expenditure.

Town of Port Hedland
Schedule of Budget Variations - Attachment 9
Municipal

Account Description	Current Budget 2015/16	Total Actual (10/06/2016)	Budget Variation Requested	Proposed Budget Forecast 30 June 2016	Funding Source				Commentary
					Asset Management Reserve	Other Reserves	Grant Funding & Contributions Reserve	Municipal (\$)	
Non Operating Grants Subsidies & Contributions - Black Spot Funding Grant - Infrastructure Construction	0	-13,334	-13,334	-13,334				-13,334	Apply a budget to recognise funding from Main Roads WA - Final 20% claim for Murdoch Drive / Captains Way.
Non Operating Grants Subsidies & Contributions - Roads To Recovery - Infrastructure Construction	-803,058	-939,962	-136,904	-939,962				-136,904	Increase the budget to recognise the Roads to Recovery funding received. This has a favourable impact, reducing the amount of the Municipal contribution towards the approved projects.
Non Operating Grants Subsidies & Contributions - Scotty's Cafe Contributions - Marquee Park	-1,200,000	0	1,200,000	0				1,200,000	Remove from the budget.
Non Operating Grants Subsidies & Contributions - GIS Graffiti Module - Other Law, Order & Public Safety	0	-20,000	-20,000	-20,000			-20,000		Recognise Grant Funding from the WA Police Service for the GIS Graffiti Module. Recognise as an Unspent Grant as at 30 June 2016 and transfer to the Unspent Grants & Contributions Reserve for expenditure in the 2016/17 Financial Year.
Operating Grants Subsidies & Contributions - Main Roads - Infrastructure Maintenance	-20,700	-43,494	-22,755	-43,455				-22,755	Increase by \$7,300 to reflect the 2015/16 Street Lighting Subsidy as the actual subsidy amount is greater than what was budgeted. Increase by a further \$15,454.55 to reflect funds received from Main Roads WA to maintain and manage Powell and Wallwork Roads following the de-proclamation of part of GNH.
Other Revenue - Reimbursement : Insurance Claims - Unclassified	-100,000	-253,549	-154,000	-254,000		-115,794		-38,206	Increase to reflect actual reimbursements received year to date, including the insurance claim at Marrapikurinya Park. These funds will be restricted in the Unfinished Works & Committed Works Reserve for expenditure in the 2016/17 Financial Year.
Other Revenue - Sale of Impounded Items - Other Law Order & Public Safety	-10,000	-18,495	-10,000	-20,000				-10,000	Increase Sale of Impounded Vehicles based on revenue raised year to date.
Other Revenue - Tenancy Income - J D Hardie Centre	-45,763	-86,271	-40,000	-85,763				-40,000	Increase Tenancy Income based on actual revenue received year to date. The original budget was conservative and based upon a reduced number of tenants.
Utilities - Electricity Charges - Port Hedland Civic Centre	133,773	159,303	60,000	193,773				60,000	Increase based on Electricity Charges incurred year to date for the Civic Centre with a projection for the remainder of the financial year. The original budget was understated.
Utilities - Water Corporation Charges - Public Conveniences	11,000	21,153	15,000	26,000				15,000	Increase based on actual expenditure incurred year to date in Water Corporation charges for Public Conveniences, with a projection for the remainder of the financial year.
Utilities - Streetlights - Infrastructure Maintenance Engineering	696,325	368,482	-275,000	421,325				-275,000	Reduce Streetlights. The original budget was significantly overstated, with total actual expenditure for 2014/15 of approximately \$419,000.
Total Variations	14,408,047	16,932,059	2,697,055	17,105,102	0	-0	0	2,697,055	

Non Cash Items (as indicated by shading in grey, which do not have a cash Municipal impact):

Depreciation on Assets - Airport Maintenance	456,473
Gain on Sale of Asset - Plant: Airport - Airport Administration	1,910,440
Loss on Asset Disposal - Youth Services	714,774
	3,081,687
Current Budget Surplus	1,188,351
Cash impact of proposed Budget Adjustments	384,632
Forecast Surplus Position 30 June 2016	1,572,984