

**BUDGET REVIEW
DECEMBER 2012**

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 11/12	Adjustments	Council Approvals	Accounting Adjustments	Carry Over to 13/14	Amended Budget December Review	Rationale
<u>Rates</u>												
	Operating Expenditure											
		301201	Salaries	175,001	171,001		(12,207)				158,794	The budget decrease represents a rate officer role vacancy for 5 pay periods.
		301211	Superannuation Guarantee Levy	15,630	15,270		(1,098)				14,172	The budget decrease represents a rate officer role vacancy for 5 pay periods.
		301299	Admin Costs Distributed	80,787	76,021				7,843		83,864	Activity Based Costing distribution
	Operating Revenue											
		301309	Instalment Interest Charge	(60,000)	(60,000)		(5,000)				(65,000)	The budget increase reflects higher than expected revenue due to the Pilbara Underground Power Project and more ratepayers selecting to pay in instalments
		301310	Instalment Administration Fee	(50,000)	(50,000)		(5,000)				(55,000)	The budget increase reflects higher than expected revenue due to the Pilbara Underground Power Project
		301322	Search Fees GST	(16,000)	(16,000)		2,000				(14,000)	The budget decrease is to match the current revenue trends since the sale of houses is low
<u>Members</u>												
	Operating Expenditure											
		401220	Conferences	140,000	145,000		(50,000)				95,000	The budget has been decreased to recognise savings in this area.
		401270	Election Expenses	0	30,000		(5,000)				25,000	The budget has been decreased to recognise savings in this area.
		401283	PRC Contribution	221,875	221,875			42,000			263,875	The budget increase is due to a Council Resolution, Agenda 18/07/0002 to contribute \$50k the State of Environment Report.
		401299	Admin Costs Distributed	1,403,234	1,300,162				11,913		1,312,076	Activity Based Costing distribution
<u>Financial Services</u>												
	Operating Expenditure											
		402243	Telephone-Administration	80,000	80,000		(10,000)				70,000	The budget decrease reflects savings attained from previously budgeted amounts for Telephone Administration
		402256	Collection Fees - Sundry Drs	3,000	3,000		2,000				5,000	The budget increase reflects a rise in costs as more debtors are being sent for debt collection due to non-compliance with ToPH payment terms
		402257	Corporate Support	10,000	10,000		(3,000)				7,000	The budget has been decreased to recognise savings in this area.
		402258	Fair Value Assets	0	0		50,000				50,000	The budget increase is to cater for the Fair Value Assets initiative which will start before the end of the 12/13 financial year
		402267	VEL001 - Fin Mgr Vehicle Operation	3,500	3,500		(2,000)				1,500	The budget has been decreased to recognise savings in this area.
		402269	Subscriptions	5,000	5,000		(4,750)				250	The budget decrease reflects savings attained as the previously budgeted subscription to WALGA newsletters is being expensed in a different subscriptions account
		402273	Review of Chart of Accounts	60,000	60,000					(60,000)	0	The budget decrease reflects a carry over to the 13/14 Financial Year. It relates to the Chart of Accounts restructure that will commence in the later half of the year
		402299	Admin Costs Distributed	(2,014,472)	(1,988,727)				27,750		(1,960,977)	Activity Based Costing distribution
	Operating Revenue											
		402338	Reimburse Vehicle	(1,560)	(1,560)		1,200				(360)	The budget has been decreased to recognise a reduction in the reimbursement receivable.
	Non Operating Revenue											
		402389	T/F from Employee Leave Reserve	0	0		(91,052)				(91,052)	The budget increase is to allow for employee long service leave and annual leave payouts on termination being funded from this reserve. There is no corresponding increase to salaries expenditure GLs as savings have been identified in these accounts which will cover the long service and annual leave payouts.
<u>General Purpose Grant</u>												
	Operating Revenue											
		302390	Grants Commission	(820,853)	(820,853)		(1,172,834)				(1,993,687)	Increase in budget represents prepayment not accounted for in original budget

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		302391	Formula Local Road Grant	(279,322)	(279,322)		(347,721)				(627,043)	Increase in budget represents prepayment not accounted for in original budget
<i>Finance & Borrowing</i>												
	Operating Expenditure											
		304380	Interest on Investments Muni	(2,002,500)	(2,002,500)		302,500				(1,700,000)	The budget decrease reflects lower income expected from interest revenue given the decline in interest rates
<i>Corporate Support - HR & Org Development</i>												
	Operating Expenditure											
		404201	Salaries	1,003,076	1,003,076		11,266				1,014,342	The budget increase is so an employee's long service leave payout will be paid from the employee leave reserve. There is a corresponding increase to reserves transfer GL 402389.
		404213	Staff Uniforms H.R.	65,000	65,000		(25,000)				40,000	The budget has been decreased to recognise savings in this area.
		404221	Staff Housing	2,529,171	2,312,851		(149,377)				2,163,474	Budget decrease represents savings achieved due to positions vacant requiring housing.
		901235	Staff Utilities	102,400	102,400		(10,000)				92,400	The budget has been decreased to recognise savings in this area.
		404299	Admin Costs Distributed	(2,639,679)	(2,851,865)				13,735		(2,838,130)	Activity Based Costing distribution
	Operating Revenue											
		901340	Contributions - Water	(7,000)	(7,000)		(1,230)				(8,230)	The budget increase is to match the current revenue trends since there are more contributions from water charges, than previously budgeted
<i>Corporate Support - ICT</i>												
	Operating Expenditure											
		405201	Salaries	529,031	529,031		(61,854)				467,177	The budget decrease reflects salary savings obtained due to two vacant positions in ICT. These are the IT Project Officer and IT Support Officer positions
		405211	Superannuation Guarantee Levy	57,899	57,899		(5,567)				52,332	The budget decrease reflects superannuation savings obtained due to two vacant positions in ICT. These are the IT Project Officer and IT Support Officer positions
		405212	Contributory Superannuation	0	14,393		(3,093)				11,300	The budget decrease reflects superannuation savings obtained due to two vacant positions in ICT. These are the IT Project Officer and IT Support Officer positions
		404273	Website Development	60,000	60,000		(60,000)				0	The budget has been carried forward to 13/14 as this project will start in July 2013.
		405273	IT Admin Vehicle	3,500	3,500		(2,500)				1,000	The budget decrease reflects savings obtained due to a vacant position in ICT
		405274	IT Manager Vehicle	3,500	3,500		(1,700)				1,800	The budget has been decreased to recognise savings in this area.
		405299	Admin Costs Distributed	(1,559,214)	(1,573,607)				134,714		(1,438,893)	Activity Based Costing distribution
	Non Operating Expenditure											
		405424	IT Network Upgrade	185,000	991,600		(20,000)				971,600	The budget has been decreased to recognise savings in this area.
<i>Corporate Support - Information Services</i>												
	Operating Expenditure											
		407201	Salaries	898,649	898,649		(135,161)				763,489	The budget decrease reflects salary savings obtained due to the end of the contract for the Manager Information Services. The further decrease represents salary savings in Archivist position and records project officer.
		407211	Superannuation Guarantee Levy	85,121	85,121		(12,164)				72,957	The budget decrease reflects salary savings obtained due to the end of the contract for the Manager Information Services. The further decrease represents salary savings in Archivist position and records project officer.
		407212	Contributory Superannuation	0	14,393		(608)				13,785	The budget decrease reflects salary savings obtained due to the end of the contract for the Manager Information Services. The further decrease represents salary savings in Archivist and Records Project Officer positions

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		405275	Subscriptions	3,000	3,000		1,400				4,400	The budget increase reflects a rise in costs for the newsletters and newspapers currently being subscribed to
		407270	VEL002 - MCS Vehicle Operation	12,000	12,000		(10,000)				2,000	The budget has been decreased to recognise savings in this area.
		407299	Admin Costs Distributed	(1,152,637)	(1,167,030)				156,533		(1,010,497)	Activity Based Costing distribution
	Operating Revenue	404333	Printing Charges	(4,000)	(4,700)		2,200				(2,500)	The budget decrease resulted from savings attained due to the printer breakdown which lasted 3 months estimated at \$2000. A further \$200 has been allocated to 402325 FOI Applications and Fees.
		402325	FOI Application and Fees	(200)	(0)		(200)				(200)	This budget increase is a reallocation from 404333 Printing Charges.
		1102324	Hire Fees - Halls	(15,000)	(15,000)		5,000					The budget decrease reflects a reduction in anticipated revenue for the remainder of the 12/13 Financial Year
	Non Operating expenditure	402422	Furniture and Equipment	58,500	58,500		(18,500)				40,000	The budget has been decreased to recognise savings in this area.
<u>Corporate Management</u>												
	Operating Expenditure	406201	Salaries	1,988,615	1,719,036		(29,146)				1,689,890	The budget decrease reflects salary savings obtained from the vacancy of the CEO's position from July to October 2012
		406211	Superannuation Guarantee Levy	218,199	188,722		(2,623)				186,099	The budget decrease reflects superannuation savings obtained from the vacancy of the CEO's position from July to October 2012
		406263	Brand Strategy	0	0		60,000				60,000	The budget increase is for expenditure in relation to the ToPH Brand Strategy.
		406271	VEL007 - DRS Vehicle Operation	6,500	6,500		(2,500)				4,000	The budget has been decreased to recognise savings in this area.
		406272	VEL006 - DES Vehicle Operation	6,500	6,500		(2,500)				4,000	The budget has been decreased to recognise savings in this area.
		406273	VEL048 - DCS Vehicle Operation	6,500	6,500		1,500				8,000	The budget increase to account for higher maintenance costs for the Director of Community Development's car
		406280	Executive Training and Travel	100,000	100,000		(30,000)				70,000	The budget has been decreased to recognise savings in this area.
		406299	Admin Costs Distributed	(2,550,053)	(2,341,789)				5,269		(2,336,520)	Activity Based Costing distribution
	Operating Revenue											
<u>Fire Prevention</u>												
	Operating Revenue	501324	Re-Coup Burning Expenses	(1,000)	(3,000)		2,000				(1,000)	Reduce the budget to \$1,000 due to the level of revenue expected to be received.
<u>Animal Control</u>												
	Operating Expenditure	502213	Uniforms	5,500	5,500		500				6,000	Increase the budget to \$6,000 to match actual expenditure to date and to account for the purchase of additional pants required.
		502254	Minor Equipment	6,000	6,000		(2,000)				4,000	Reduce the budget by \$2,000 due to identified savings within this expenditure account. This budget will be reallocated to account #502424 Dog Pound Construction.
		502299	Admin Costs Distributed	143,511	136,152				17,644		153,796	Activity Based Costing distribution
		502282	Dog Sterilisation Program	5,000	5,000		(3,000)				2,000	Reduce the budget from \$5,000 to \$2,000. SAFE are offering a \$150 rebate for dog sterilisation. As a result, this has reduced the uptake of the Council's Dog Sterilisation Program.
	Non Operating Expenditure	502424	Dog Pound Construction	16,000	16,000		2,000				18,000	This budget has been increased by \$2,000 for the purchase of stands required for the cat cages. This budget adjustment has been reallocated from account #502254 Minor Equipment.
<u>Other Public Safety</u>												
	Operating Expenditure	503201	Salaries	118,571	118,571		(20,000)				98,571	The budget decrease reflects salary savings obtained from the department
		503211	Superannuation	4,501	4,501		(1,800)				2,701	The budget decrease reflects superannuation savings obtained from the department

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		503270	CPTED Evaluation & Education Program	14,000	14,000		3,409				17,409	Increase the budget by \$3,409 to recognise the revenue received in account #503337 Grant - OCP.
		503299	Admin Costs Distributed	86,570	76,540				6,967		83,507	Activity Based Costing distribution
	Operating Revenue	503337	Grant - OCP	0	0		(3,409)				(3,409)	Increase the budget by \$3,409 to match actual revenue received to date.
<u>Parking</u>												
	Operating Revenue	503331	Impounded Vehicle Charges	(5,000)	(5,000)		3,000				(2,000)	Reduce budget to \$2,000 due to the decreased level of revenue expected to be received for the remainder of the FY.
		504324	Parking-Fines & Penalties	(15,000)	(20,000)		(10,000)				(30,000)	Increase budget to \$30,000 due to level of revenue expected to be received in parking fines and penalties for the remainder of the FY.
<u>SES/Emergency Management</u>												
	Operating Expenditure	505299	Admin Costs Distributed	33,563	31,842				4,322		36,164	Activity Based Costing distribution
	Operating Revenue	505394	Emergency Management Contributions	0	(6,000)		6,000				(0)	The budget has been reduced to \$0. This budget was for an emergency management exercise which was forecasted to take place. However, this scenario actually occurred, therefore only requiring a tabletop exercise. As a result of these events, contributions for the emergency management exercise will not be requested.
<u>Health Inspections & Admin</u>												
	Operating Expenditure	702201	Salaries	415,787	415,787		(32,821)				382,967	The budget decrease reflects salary savings obtained from the position of Environment Health Technician which was vacant from July to Dec 2012
		702211	Superannuation Guarantee Levy	46,865	46,865		(2,954)				43,912	The budget decrease reflects superannuation savings obtained from the position of Environment Health Technician which was vacant from July to Dec 2012
		702262	Subscriptions	600	600		26				626	Increase the budget to match actual expenditure to date.
		702299	Admin Costs Distributed	92,840	88,214				4,948		93,162	Activity Based Costing distribution
		702279	Compliance - Sample Testing	3,000	3,000		(2,000)				1,000	Reduce the budget to \$1,000 due to a decrease in the expected level of expenditure.
	Operating Revenue	702324	Licences - Eating House	(24,000)	(24,000)		(2,000)				(26,000)	Increase the budget by \$2,000 to recognise an increase in the revenue received.
		702325	Licence - Trading/Public Place	(7,500)	(7,500)		(2,000)				(9,500)	Increase the budget by \$2,000. There has been an increase in the number of vans offering food services.
		702328	Licences - Sewage Apparatus	(14,000)	(14,000)		(2,000)				(16,000)	Increase the budget by \$2,000 as there are new areas in Wedgefield coming on board.
		702330	Reimb. - Private Works	(500)	(500)		(200)				(700)	Increase the budget by \$200 to recognise an increase in charges for samples of water and asbestos.
<u>Pest Control</u>												
	Operating Expenditure	703299	Admin Costs Distributed	7,212	6,842				929		7,771	Activity Based Costing distribution
	Operating Revenue	703324	CLAG Reimbursements - Mosquito Control	(2,000)	(2,000)		202				(1,798)	Decrease the budget to match the actual revenue received to date.
<u>Aboriginal Health</u>												
	Operating Expenditure	704280	Animal Control Program	3,000	3,000		(2,000)				1,000	Reduce the budget to \$1,000 due to a decrease in the expected level of expenditure.

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<u>Len Taplin Day Care</u>												
	Operating Expenditure	803232	Building Maintenance	8,000	8,000		(3,000)				5,000	The budget decrease reflects minimal maintenance required due to capital works that were carried out on the roof at Len Taplin Day Care
	Non Operating Expenditure	803401	Len Taplin Day Care Upgrades	30,000	30,000		(30,000)				0	The budget decrease is a transfer of funds from Len Taplin Day Care Upgrades (803401) to Port Hedland Library Upgrade (1116401) as the roof has now been fixed
<u>Rose Nowers</u>												
	Operating Expenditure	804234	Building Maintenance	500	500		(500)				0	The budget decrease is set to reduce the original amount budgeted since Rose Nowers Day Care has grant funding for their building maintenance.
<u>Pilbara Family Day Care</u>												
	Operating Expenditure	805299	Admin Costs Distributed	53	534				72		606	Activity Based Costing distribution
<u>Community Services & Development</u>												
	Operating Expenditure	813279	Community Garden	0	30,000		(30,000)				(0)	The budget has been decreased as this will item will not be going ahead.
		813280	Men's Shed	0	15,000		(15,000)				0	The budget has been decreased as this will item will not be going ahead.
		813299	Admin Costs Distributed	146,719	272,893				28,668		301,561	Activity Based Costing distribution
	Non Operating Expenditure	1009484	Pioneer Cemetery Upgrade - BHP	280,000	280,000	120,000					400,000	This budget increase is to carry forward expenditure on the project. The reserve offset is held in account number 1009390
<u>GP Housing</u>												
	Operating Expenditure	816231	Building Insurance	0	0		5,711				5,711	New account created and a budget of \$5,711 allocated for building insurance for GP Housing.
		816232	Utility Charges	0	0		10,000				10,000	New account created and a budget of \$10,000 allocated for utility charges for GP Housing.
		816297	Loan Interest Payments	75,000	75,000					(75,000)	0	The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
		816299	Admin Costs Distributed	48,749	46,249				(6,619)		39,630	Activity Based Costing distribution
	Operating Revenue	816384	Utility Reimbursements	0	0		(10,000)				(10,000)	New account created and a budget of \$10,000 allocated for utility reimbursements for GP Housing.
	Non Operating Expenditure	816498	Loan Principal Repayments	44,509	44,509		(44,509)				(0)	The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
	Non-Operating Revenue	816397	T/F from BHP Reserve	0	0		(1,407,865)				(1,407,865)	The budget adjustment is required to allocate funding to the correct GL.
		816399	T/F from Reserve	(2,343,200)	(2,343,200)	235,460	1,407,865				(699,875)	The budget adjustment is required to reallocate funding to the correct GL and also for the impacts of reduced carry forward.
<u>Staff Housing</u>												
	Operating Expenditure	901241	1/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901242	2/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property

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		901243	3/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901244	4/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901246	6/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901247	7/52 Morgan Street	4,000	4,000		(1,000)				3,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901251	Admin Costs Distributed	603,037	544,116				36,780		580,896	Activity Based Costing distribution
		901260	18 Counihan Crescent - Sch 4	6,500	9,000		2,000				11,000	The budget increase reflects the installation of venetian blinds and electrical safety requirements for the property
		901264	14 Goode Street - Sch 7	6,500	6,500		(1,000)				5,500	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901265	29B Gratwick Street - Sch 14	5,500	5,000		(1,000)				4,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901266	29A Gratwick Street - Sch 4	5,500	5,000		(1,000)				4,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901267	4 Janice Way - Sch 4	5,500	5,500		(500)				5,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901275	18 Logue Court - Sch 5	5,500	15,500		2,000				17,500	The budget increase is to cater for expenses for the destruction of live termites found on the property
		901277	57A Lukis Street - Sch 13	5,500	5,500		(3,000)				2,500	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901281	3 Mitchie Crescent - Sch 3	5,500	5,500		(1,000)				4,500	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901289	8B Ashburton Court - Sch 11	5,500	5,500		2,000				7,500	The budget increase is to match current expenditure trends for the respective property for the remainder of the 12/13 Financial Year
		901292	1/13 Wangara Crescent - Sch 7	5,500	11,500		(2,000)				9,500	The budget is decreased due to savings obtained from the initially budgeted amount, since painting of the property is now complete
		901294	3/13 Wangara Crescent - Sch 11	5,500	11,500		(2,000)				9,500	The budget is decreased due to savings obtained from the initially budgeted amount, since painting of the property is now complete
		901295	4B Kabbarli Loop - Sch 4	5,500	5,500		(500)				5,000	The budget is decreased due to savings attained from the amount initially budgeted for the property
		901297	Loan Interest Payments	279,366	279,366		(27,840)				251,526	The budget decrease relates to timing issues of the Catamore Court loan. This will be taken out in the 13/14 financial year.
		Non Operating Expenditure										
		901415	Staff Housing Refurbishments	401,000	352,671		(50,000)				302,671	The Staff Housing Refurbishment program has been reviewed and the cost estimates have resulted in savings
		901498	Loans 74,76,96,106,107 Principal	301,449	301,449		(16,246)				285,203	The budget decrease relates to timing issues of the Catamore Court loan. This will be taken out in the 13/14 financial year.
		<u>Waste Management</u>										
		Operating Revenue										
		1011393	Wandra funding	(60,000)	(60,000)		15,000				(45,000)	The budget decrease due to funding now less than previously expected
		Non Operating Expenditure										
		1011410	Waste Water Reuse Scheme	86,209	86,209		(66,209)				20,000	The budget decrease is attributed to represent savings obtained from initially budgeted figure
		<u>Waste Collection Classic</u>										
		Operating Expenditure										
		1002270	VEH022 - Spare Truck	45,000	45,000		(25,000)				20,000	The budget decrease is due to service and maintenance savings as a new vehicle has been purchased
		1002276	Classic Mobile Bin Repairs/Delivery	50,000	50,000		(10,000)				40,000	The budget decrease is attributed to represent savings obtained from initially budgeted figure
		1002299	Admin Costs Distributed	94,150	89,322				8,868		98,190	Activity Based Costing distribution
		Operating Revenue										
		1002323	Classic Collection Fee/Rate	(1,400,000)	(1,406,275)		(13,725)				(1,420,000)	The budget increase is due to a rise in the number of bins being purchased for new developments

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	Non Operating Revenue	1002388	T/F From Waste Collection Res	(681,187)	(570,211)		89,155				(481,056)	Budget decrease reflects transfers from reserves to fund the decrease in net operating and non-operating expenditure for the waste business unit.
<u>Waste Collection Premium</u>												
	Operating Expenditure	1003299	Admin Costs Distributed	94,150	89,322				8,868		98,190	Activity Based Costing distribution
	Operating Revenue	1003323	Premium Collection Fees	(323,000)	(414,916)		(10,084)				(425,000)	The budget increase represents anticipated revenue from the rise in new developments in the town
<u>Landfill Business Unit</u>												
	Operating Expenditure	1004201	Salaries	576,727	576,727		(50,659)				526,068	The budget decrease reflects salary savings obtained from staff member who has been on sick leave for 3 months.
		1004211	Business Unit-Super Guar Levy	51,905	51,905		(4,559)				47,346	The budget decrease reflects superannuation savings obtained from staff member who has been on sick leave for 3 months.
		1004212	Business Unit-Contrib Super	9,415	9,415		(4,559)				4,855	The budget decrease reflects superannuation savings obtained from staff member who has been on sick leave for 3 months.
		1004241	Office Expenses	15,000	15,000		4,000				19,000	The budget increase is to account for cleaning expenses (\$3,000) for May & June 2013, since the cleaning contract expires in April 2013; and Neverfail Water (\$1,000)
		1004282	Weighbridge Op/Maint Costs	4,000	4,000		498				4,498	The budget increase is to match the actuals since calibration of the weighbridge is now complete
		1004285	VEL013 - Waste Coordinator Vehicle	18,678	18,678		(2,000)				16,678	The budget decrease is to cater for savings obtained from Waste Coordinator's vehicle
		1004299	Admin Costs Distributed	240,296	311,557				31,631		343,187	Activity Based Costing distribution
	Operating Revenue	1004328	General Tipping Fees	(2,000,000)	(2,000,000)		(350,000)				(2,350,000)	The budget increase is from an estimate of revenue anticipated from tipping fees based on actuals to date
		1004330	Landfill Recycling Charges	(50,000)	(50,000)		5,352				(44,648)	The budget decrease serves to match actuals as there is no more revenue expected from Landfill Recycling Charges
		1004331	Liquid Waste	(1,900,000)	(1,900,000)		(500,000)				(2,400,000)	The budget increase is from an estimate of revenue anticipated from liquid waste based on actuals to date
	Non Operating Expenditure	1004499	T/F To Landfill Site Dev Reserve	3,242,479	3,166,675		4,030,843				7,197,518	The budget increase represents a reserve transfer to fund the increase in net-operating expenditure and non-operating expenditure.
	Non Operating Revenue	1004397	Trade In Value	(70,000)	(70,000)		70,000				0	The budget decrease is attributed to represent that there will be no sale of the Tipper this Financial Year due to timing issues
		1004388	T/F from Landfill Site Reserve	(180,000)	(180,000)		(3,236,002)				(3,416,002)	The budget increase represents a reserve transfer to fund all the non operating expenditure in Landfill.
<u>Sanitation</u>												
	Operating Expenditure	1005299	Admin Costs Distributed	119,195	113,083				15,350		128,433	Activity Based Costing distribution
	Non Operating Expenditure	1005880	T/F from Landfill Site Reserve	(809,191)	(801,098)		(17,331)				(818,429)	The budget increase represents reserve transfers to cover sanitation operating expenditure.
<u>Town Planning & Regional Development</u>												
	Operating Expenditure	1006256	Refund Of Planning Fees	10,000	15,000		65,000				80,000	Increase budget to \$80,000 for the year due to refunds for applications associated with the landing

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		1006264	Developer Contributions Policy	170,000	170,000		(70,000)				100,000	Reduce the budget by \$70,000 due to savings identified through using the same consultant as the Growth Plan. Therefore the 'base work' had already been completed. To be reviewed
		1006299	Admin Costs Distributed	355,675	343,881				35,265			Activity Based Costing distribution
		1006282	Growth Plan	0	153,329		(56,329)				97,000	Reduce the budget to \$97,000 based on the anticipated savings.
	Operating Revenue	1006325	Advertising - Fees, Reimbursements etc.	(40,000)	(40,000)		(195,000)				(235,000)	Increase the budget to \$235,000 due to the recoupment of advertising fees through a backlog of processing being completed.
		1006326	Town Planning Fees	(1,200,000)	(1,303,000)		(97,000)				(1,400,000)	Increase the budget to \$1.4m due to an increase in developments, new fees and compliance action.
<u>Port Hedland Cemetery</u>												
	Non Operating Expenditure	1009482	Cemetery Beach Park - BHP	352,123	825,561		(500,000)				325,561	The budget decrease is as a result of the Cemetery Beach Park project reaching completion stage. The remaining funding will be reallocated as per Partnership arrangements. The reserve offset will be in account number 1009390
	Non Operating Revenue	1009390	T/F from BHP Reserve	(632,123)	(1,105,561)	(120,000)	500,000				(725,561)	There is a budget decrease of \$500K due to savings on the Cemetery Beach Park (1009482). This funding will be reallocated as per Partnership arrangements. There is a further increase of \$120,000 for the Pioneer Cemetery Project on account number 1009484. Total effect = \$380K decrease budget adjustment.
<u>South Hedland Cemetery</u>												
	Operating Expenditure	1009287	Memorial Plaque Install Expense	350	350		(350)				0	The budget has been decreased as no expenditure is anticipated in this area.
		1009299	Admin Costs Distributed	10,425	9,891				1,277		11,168	Activity Based Costing distribution
	Operating Revenue	1009327	Memorial Plaque Install Income	(350)	(350)		350				(0)	The budget has been decreased as there is no anticipated revenue to be received in this area.
		1009325	Funeral Director Licence	(700)	(700)		100				(600)	The budget decrease is due to the fact that all expected fees have been received
	Non Operating Expenditure	1009485	Equipment	5,000	5,000		154				5,154	The budget increase is match actuals as no more expenditure is expected for the remainder of the 12/13 financial year
<u>Public Conveniences</u>												
	Operating Expenditure	1010299	Admin Costs Distributed	28,142	26,699				3,624		30,323	Activity Based Costing distribution
<u>Community & Event Services</u>												
	Operating Expenditure	811273	Community Pride Activities	220,950	200,950		(70,000)				130,950	Reallocate \$60,000 from the budget to account #811280 Community Events for the South Hedland Town Centre revitalisation
		811299	Admin Costs Distributed	419,789	439,975				52,279		492,254	Activity Based Costing distribution
		811280	Community Events	426,623	466,623		30,000				496,623	Increase the budget by \$30,000 to recognise the reallocation from account #811273 Community Pride Activities for the South Hedland Town Centre revitalisation
	Operating Revenue	811325	Community Bus Hire	(1,000)	(1,000)		(200)				(1,200)	Increase the budget by \$200 to \$1,200 to match actual revenue received to date.
	Non Operating Expenditure	811420	Furniture and Equipment	3,000	3,000		(3,000)				0	The budget has been decreased to recognise savings in this area.

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	Non Operating Revenue	813399	T/F from BHP Reserve	(517,000)	(962,786)		2,000				(960,786)	The budget adjustment is required so the reserve transfer matches the expenditure for Partnership Promotional Campaign.
	<u>Court House & Community Arts</u>											
	Operating Expenditure	812299	Admin Costs Distributed	81,259	77,092				10,465		87,556	Activity Based Costing distribution
	<u>Port Hedland Civic Centre</u>											
	Operating Expenditure	1102234	Building Maintenance	55,000	55,000		20,000				75,000	The budget increase reflects a new compressor for the Air Conditioning units that is required for the Civic Centre as well as window tinting . All other annual servicing initiatives have been completed
		1102297	Loan Interest Payments	125,000	125,000					(125,000)	0	The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
		1102299	Admin Costs Distributed	114,530	108,656				(4,795)		103,862	Activity Based Costing distribution
	Non Operating Revenue											
	<u>JD Hardie Centre</u>											
	Operating Expenditure	1104247	Security	8,000	8,000		6,000				14,000	Increase the budget to \$14,000. The level of security was increased over the Christmas period and as a result vandalism was down over the last quarter.
		1104248	Licencing	5,000	5,000		(4,000)				1,000	Decrease the budget to \$1,000 due to the cost associated with the Australian Prudential Regulation Authority licence.
		1104265	Tenancy Expenses	18,000	18,000		(4,000)				14,000	Decrease this budget by \$4,000 and reallocate the budget to account #1104243 Telstra Charges.
		1104270	Workshop Programs	15,000	15,000		(5,000)				10,000	The budget has been decreased to recognise savings in this area.
		1104271	Holiday Program	10,000	10,000		(5,000)				5,000	The budget has been decreased to recognise savings in this area.
		1104273	Minor Events	10,000	10,000		(5,000)				5,000	The budget has been decreased to recognise savings in this area.
		1104299	Admin Costs Distributed	253,750	237,996				29,887		267,883	Activity Based Costing distribution
		1104243	Telstra Charges	10,000	10,000		4,000				14,000	Increase this budget by \$4,000, reallocated from account #1104265 Tenancy Expenses.
	Operating Revenue	1104352	Casual Hire	(93,200)	(93,200)		13,200				(80,000)	Reduce the budget to \$80,000 as the two main hire groups are no longer using the facilities.
		1104355	Sporting Competitions	0	(2,934)		(254)				(3,188)	Increase the budget to \$3,188 to match actual revenue to date.
		1104357	Holiday Program	(24,000)	(24,000)		6,000				(18,000)	Decrease the budget by \$6,000 to recognise the level of revenue expected to be received from workshop participants.
		1104359	Tenancy Income	(72,975)	(72,975)		30,250				(42,725)	Decrease the budget to \$42,725 to recognise a reduction in tenancy income.
		1104361	Kids Club	(27,000)	(27,000)		7,000				(20,000)	Reduce the budget to \$20,000. The level of attendance during the first quarter was lower than expected due to the closure of the stadium and relocation of activities therefore revenue has been reduced by \$7,000 to reflect this
	Non Operating Expenditure	1104411	Facility Upgrade	0	0		20,014				20,014	Increase budget to match actual expenditure to date for Thinc Projects Professional Fees.
		1104415	Facility Upgrade - BHP	0	978,000		12,000				990,000	Increase the budget to \$990,000 to reflect the contribution from BHP.
		1104416	JD Hardie Project DSR	0	0		105,357				105,357	The budget increase reflects funding received from the Department of Sports and Recreation for stage 2 of the JD Hardie project.
	Non Operating Revenue	1104394	JD Hardie Funding DSR	0	0		(105,357)				(105,357)	The budget increase reflects funding received from the Department of Sports and Recreation for stage 2 of the JD Hardie project.
		1104398	T/F from BHP Reserve	(990,000)	(978,000)		(12,000)				(990,000)	Increase the budget to \$990,000 to reflect the contribution from BHP.

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		1104399	New Loan	0	0	(1,446,000)					(1,446,000)	Budget increase represents carry forward loan requirements not yet entered into.
<u>Swimming Areas/Beaches</u>												
			Operating Expenditure									
		1107231	Building - Insurance	53,390	53,390		5,494				58,884	Increase the budget by \$5,494 due to an insurance premium paid for the SHAC upgrade. As the value of the pool has increased therefore the premium has increased to reflect this.
		1105280	Beach & Foreshore Maintenance	10,000	10,000		5,000				15,000	The budget increase of \$5,000 is to cater additional maintenance, general upkeep and rubbish pick up at the foreshore.
		1105278	Turtle Board Maintenance	0	0		20,730				92,828	The \$20,730 is a balance transfer from Turtle Boardwalk project (1105426) which has reached completion stage. This is as per agreement with Pilbara Development Commission
		1106239	GAC Needs assessment	30,000	30,000					(30,000)	0	This budget has been reduced and carried forward to 13/14.
		1105299	Admin Costs Distributed	359,799	364,744				(324,349)		40,395	Activity Based Costing distribution
			Operating Revenue									
		1105339	Rental Income- SHAC House	(38,346)	(41,800)		(54,400)				(96,200)	Increase the budget to \$96,200 based on the expected level of rental income to be received.
			Non Operating Expenditure									
		1105426	Turtle Boardwalk	19,465	113,558		(20,730)				92,828	The budget decrease is to match actuals as the Turtle Boardwalk project has reached completion stage. The balance is to be allocated to a new maintenance account as per agreement with Pilbara Development Commission
		1107429	SHAC Wave Rider Branding	0	10,000		48,535				58,535	This budget has been increased to match actual expenditure. It has been offset by the reserve transfer in GL 1107399.
		1107430	SHAC Upgrade - BHP	4,050,000	4,415,899		(1,550,000)				2,865,899	The budget decrease is to rectify an adjustment from the first quarter budget review. This is offset by T/F from BHP Reserve (1107399)
			Non Operating Revenue									
		1107399	T/F from BHP Reserve	(4,050,000)	(4,425,899)		1,501,465				(2,924,434)	The budget decrease is to rectify an adjustment from the first quarter budget review. This is offset by T/F from BHP Reserve (1107430). There is an additional
<u>Youth Services</u>												
			Operating Expenditure									
		810235	Lawson Street Youth Centre	8,000	8,000		(3,000)				5,000	The budget has been decreased to recognise savings in this area.
		811268	Youth Events	15,300	15,300		(3,000)				12,300	The budget has been decreased to recognise savings in this area.
		1103233	Andrew McLaughlin Community Centre - Maintenance	10,000	10,000		(5,000)				5,000	The budget has been decreased to recognise savings in this area.
		1103270	Minor Projects & Programs	9,800	9,800		(4,800)				5,000	The budget has been decreased to recognise savings in this area.
		1103299	Admin Costs Distributed	22,298	18,581				(419)		18,163	Activity Based Costing distribution
			Non Operating Expenditure									
		810413	Lawson Street Youth Centre Refurb	30,000	30,000		(30,000)				0	The budget has been decreased to recognise savings in this area.
<u>Recreation Administration</u>												
			Operating Expenditure									
		1108246	In Term Swimming Lessons	0	25,000		1,000				26,000	Increase the budget by \$1,000 to recognise an additional contribution from the Port Hedland Primary School.
		1108247	FMG Memberships YMCA	0	500,000		(400,000)				100,000	The budget has been reduced to \$100,000 to reflect the expected level of expenditure this financial year.
		1108263	Minor Events	49,340	49,340		(40,000)				9,340	Decrease the budget to \$9,340 as 'Holiday Workshops' and 'The Slam' programmes have been removed. This is offset in account 1108333
		1108264	Walk it Hedland	35,865	35,865		(6,275)				29,590	Decrease the budget to \$29,590 as 'The Healthy Team Challenge' programme has been removed. This is offset in account 1108333
		1108268	Project Communications & Media	33,000	33,000	14,790					47,790	Carry forward \$14,790 operating expenditure from the 2011/2012 FY.

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		1108283	Club Development	10,960	10,960		(4,310)				6,650	Decrease the budget to \$6,650 to remove the Club Development Branding expenditure. This is offset in account 1108333
		1108299	Admin Costs Distributed	602,570	726,846				17,735		744,580	Activity Based Costing distribution
		1108253	Building Insurance - Wanangkura Stadium	0	0		20,646				20,646	Create a new account and allocate a budget of \$20,646 for the insurance of the Wanangkura Stadium.
	Operating Revenue	1108333	Reimbursements - Rec Admin	(57,300)	(115,300)		49,400				(65,900)	Decrease the budget to \$65,900 to match the decrease in the corresponding expenditure in accounts 1108263, 1108264 and 1108283
		1108349	Grant - Multi Purpose Rec Centre	0	0	(2,500,000)					(2,500,000)	Budget increase represents carry forward Community Contribution from Auzcorp not yet received.
		1108350	Grant - Dept of Sport & Recreation	(15,000)	(15,000)					15,000	0	The budget has been decreased as the replacement of Cricket nets will occur in 13/14.
	Non Operating Expenditure	1108416	Sports Facility Upgrade Program	50,000	50,000					(50,000)	0	The budget has been decreased as the replacement of Cricket nets will occur in 13/14.
	Non Operating Revenue	1108394	T/F from Community Facilities Reserve	0	0		(731,515)				(731,515)	The budget has been increase to reflect a transfer from the community facilities reserve to fund expenditure on MPRC Civil Works (Wanangkura Stadium) 1108422 and the MPRC Fitout (Wanangkura Stadium) 1108424.
<u>Port Hedland Sportsgrounds</u>												
	Operating Expenditure	1109450	Colin Matheson Oval Upgrade - BHP	250,000	250,000	(1,370)					248,630	The budget decrease relates to a carry over based on actuals from the 11/12 Financial Year
		1109299	Admin Costs Distributed	51,480	48,840				6,630		55,469	Activity Based Costing distribution
		1109455	Colin Matheson Clubrooms	0	0		10,000				10,000	The budget increase refers to RPS Consultancy fees for the new Clubhouse Project
	Operating Revenue	1109324	Hire Sportsgrounds/Ovals	(20,000)	(20,000)		(5,000)				(25,000)	Increase the budget to \$25,000 to reflect the increase in the level of revenue received.
	Non Operating Revenue	1109390	T/F from BHP Reserve	(250,000)	(250,000)		1,370				(248,630)	The budget decrease is to reflect a reduction in carry forward expenditure for the Colin Matheson Upgrade (1109450) and this corresponding reserve impact.
<u>South Hedland Sportsgrounds</u>												
	Operating Expenditure	1110238	Building Maintenance	25,000	125,000		(25,000)				100,000	Reduce the budget to \$100,000 to reflect the amount originally requested in the prior budget review.
		1111299	Admin Costs Distributed	473,399	465,511				58,537		524,048	Activity Based Costing distribution
	Non Operating Expenditure	1110408	Faye Gladstone Netball Courts BHP	0	0		200,000				200,000	The budget adjustment is to allow for partnership funding for the Faye Gladstone Courts. This was incorrectly allocated to the Wanangkura Stadium 1108420.
<u>Port & South Sports Grounds - P&G</u>												
	Operating Expenditure	1111239	Marquee Park Operational Costs	300,000	300,000		(100,000)				200,000	The budget decrease reflects spending expected for Marquee Park the remainder of the 12/13 financial year, however, the Park will not open in January as previously planned
		1111279	School Oval Mowing	150,000	150,000		(20,000)				130,000	The budget decrease reflects spending expected for the School Oval mowing for the remainder of the 12/13 financial year
		1111283	S H Gardens Maintenance	315,000	315,000		(20,000)				295,000	The budget decrease reflects spending expected for the SH Gardens Maintenance for the remainder of the 12/13 financial year

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		1111284	Playground Equipment Maint.	20,000	40,000		60,000				100,000	The budget increase is to cater for the purchase compliant equipment for playgrounds
		1111285	Graffiti Removal	50,000	40,000		(5,000)				35,000	The budget has been decreased to recognise savings in this area.
		1115299	Admin Costs Distributed	439,653	432,258				220,048		652,306	Activity Based Costing distribution
	Operating Revenue											
		1111355	Marquee Park Defect Remediation	0	0		(284,604)				(284,604)	The budget increase reflects reimbursement from contractor for defect remediation work; it offsets additional costs in Marquee Park Defect Remediation (1111407)
	Non Operating Expenditure											
		1111407	Marquee Park Defect Remediation	0	0		284,604				284,604	The budget increase is to undertake defect remediation work in lieu of contractor returning. This will be reimbursed in revenue account 1111355
		1111447	Building Upgrades	50,000	50,000		(40,000)				10,000	The projects previously budgeted for in this account (Marie Marland, Tennis and Canine Club and the Turf Club) have been re-allocated to their respective maintenance accounts, hence a saving
		1111438	Koombana Park Development	0	941,491		12,670				954,161	The budget increase reflects an adjustment based on revised anticipated expenditure for the 12/13 Financial Year
		1111457	SHBTC Redevelopment BHP	0	0	21,515					21,515	The budget has been increased to account for non-operating expenditure on the South Hedland Bowls and Tennis Club. The corresponding reserve has also been increased 1111390.
	Non Operating Revenue											
		1111390	T/F from BHP Reserve	(900,000)	(1,579,706)		(21,515)				(1,601,221)	The budget has been increased for carry forward expenditure on the South Hedland Bowls and Tennis Club with a new non-operating expenditure account being created and a budget also assigned.
<u>Port Hedland Library</u>												
	Operating Expenditure											
		1116234	Building-Maintenance	9,000	36,000		(27,000)				9,000	Reduce the budget by \$27,000 and reallocate this amount to account #1117234 Building Maintenance (South Hedland) for the costs associated with the internal and external painting of the South Hedland Library.
		1116299	Admin Costs Distributed	38,172	40,640				491		41,131	Activity Based Costing distribution
	Operating Revenue											
		1116325	Photocopy Charges	(3,100)	(3,100)		(500)				(3,600)	Increase the budget by \$500 to reflect the level of revenue expected to be received. The South Hedland Library will be closed for a couple of weeks during this FY which is expected to result in an increase in the Port Hedland Library Photocopy Charges. The photocopier will be replaced April 2013.
		1116328	Recovery Of Cost Of Lost Books	(750)	(750)		250				(500)	Decrease the budget to \$500 due to the level of revenue expected to be received this FY. People have left town who did not pay for lost or stolen books.
		1116330	Replacement Lost M/Ship Cards	(50)	(50)		20				123,990	Decrease the budget to \$30 due to the level of revenue expected to be received this FY.
	Non Operating Expenditure											
		1116401	Port Hedland Library Upgrades	15,000	15,000		30,000				45,000	Increase budget by \$30,000, transferred from account #803401 Len Taplin Day Care Upgrades (Building Maintenance).
<u>South Hedland Library</u>												
	Operating Expenditure											
		1117234	Building Maintenance	20,000	20,000		22,000				42,000	Reduce the budget by \$5,000 due to potential savings identified. Increase the budget by \$27,000, being reallocated from account #1116234 Building Maintenance (Port Hedland Library) for the costs associated with the internal and external painting of the South Hedland Library. This therefore has a net effect of increasing the budget by \$22,000.

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		1117236	Western Power Charges	26,518	26,518		(6,518)				20,000	Decrease the budget to \$20,000. The Power Charges are calculated at 30% of the SHAC bill. Given that SHAC has not been fully operational for some months it is expected that the budgeted amount will not be fully expended for the 12/13 FY.
		1117237	Water Corporation Charges	14,169	14,169		(3,169)				11,000	Decrease the budget to \$11,000. The Water Charges are calculated at 20% of the SHAC bill. Given that SHAC has not been fully operational for some months it is expected that the budgeted amount will not be fully expended for the 12/13 FY.
		1117299	Admin Costs Distributed	199,146	119,116				4,874		123,990	Activity Based Costing distribution
		1117287	South Hedland Library Relocation	500,000	73,000		(73,000)				0	Reduce the budget by \$73,000 and reallocate this amount to the correct non-operating account #1117412 South Hedland Library Upgrades for the costs associated with replacing the carpet and the electrical work required at the South Hedland Library.
	Operating Revenue											
		1117325	Photocopy Charges	(10,500)	(10,500)		(5,000)				(15,500)	Increase the budget by \$5,000 due to the increased usage of the photocopier.
		1117331	Fascimile Charges	(1,600)	(1,600)		(300)				(1,900)	Increase the budget by \$300 due to the level of revenue expected to be received this FY in fascimile charges.
		1117354	Liswa Subsidy	(30,080)	(30,080)		9,000				(21,080)	Reduce the budget by \$9,000 to reflect the estimated amount of revenue expected to be received.
	Non Operating Expenditure											
		1117412	South Hedland Library Upgrades	160,000	160,000		73,000				233,000	Reallocate the budget of \$73,000 from account #1117287 South Hedland Library Relocation to the correct non-operating account for the costs associated with replacing the carpet and the electrical work required at the South Hedland Library.
		1117415	SH Library & Community Centre - BHP	380,478	380,478					(2,913)	377,565	The budget has been decreased for carry forward overspend. The corresponding reserve 1117390 has also been decreased.
	Non Operating Revenue											
		1117390	T/F from BHP Reserve	(380,478)	(380,478)	2,913					(377,565)	The budget has been decreased for carry forward overspend. The corresponding expenditure account 1117415 has also been decreased.
	<u>Matt Dann Cultural Services</u>											
	Operating Expenditure											
		1118201	Salaries	313,184	313,184		(5,000)				308,184	The budget decrease is to reflect savings for the vacant Tech Officer positions for 3 months.
		1118211	Superannuation Guarantee Levy	27,976	27,976		(450)				27,526	The budget decrease is to reflect savings for the vacant Tech Officer positions for 3 months.
		1118234	Projection Maintenance	25,000	25,000		(5,000)				20,000	Reduce the budget by \$5,000 to reflect potential savings within this account. The \$5,000 budget will be reallocated to #118423 Minor Equipment to be used for the purchase of wireless microphones as the existing ones will soon become non-compliant.
		1118299	Admin Costs Distributed	221,624	211,242				26,730		237,972	Activity Based Costing distribution
	Operating Revenue											
		1118341	Contribution for Upgrade	(100,000)	(100,000)		25,000				(75,000)	Reduce the budget by \$25,000 to \$75,000 to recognise the revenue which is expected to be received from the Education Department. This budget adjustment is offset with account #1118424 Digital Upgrade.
	Non Operating Expenditure											
		1118424	Digital Upgrade	485,000	485,000		(25,000)				460,000	Reduce the budget by \$25,000 to recognise a decrease in the revenue which is expected to be received from the Education Department. This budget adjustment is offset with account #1118341 Contribution for Upgrade.
		1118423	Minor Equipment	8,000	8,000		5,000				13,000	Increase the budget by \$5,000 to account for the expenditure on wireless microphones as the existing ones will soon become non-compliant.

Tele/Radio

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 11/12	Adjustments	Council Approvals	Accounting Adjustments	Carry Over to 13/14	Amended Budget December Review	Rationale
	Operating Expenditure	1119280	Rebroadcasting Facilities	1,000	1,000		(1,000)				(0)	The budget has been decreased as this item will not be spent in the year.
	<u>Infrastructure Construction</u>											
	Operating Revenue	1201383	New Living South Hedland Fund	0	0		50,000				50,000	The budget decrease is to account for the New Living South Hedland Fund credit note raised in 12/13 but applicable for works in 11/12 Financial Year
	Non Operating Expenditure	1108420	Multi Purpose Recreation Centre - BHP	0	270,743		(200,000)				70,743	The budget decrease reflects an adjustment of \$200k to correctly allocate funds to the Faye Gladstone Netball Courts GL 1110408.
		1108423	Multi Purpose Recreation Centre	0	2,814,653		494,701				3,309,354	The budget increase to capture carry forward expenditure on this project.
		1201402	Wallwork Road Bridge	20,326,728	21,517,309		(300,000)			(850,000)	20,367,309	The budget decrease is to carry forward the loan to the 13/14 financial year of \$850k. There is a further decrease of \$300k due to savings identified on the
		1201447	Buttweld Rd	500,000	926,333		(70,000)				856,333	The budget decrease reflects completion of the Buttweld Rd project, the \$70,000 savings will be transferred to the Hamilton Road project (1201453)
		1201448	Hamilton Road/North Circular Road	100,000	100,000		(25,000)				75,000	The budget has been decreased due to savings in this area.
		1201449	Murdoch Drive	75,000	75,000		(75,000)				0	The budget decrease reflects the completion of the Murdoch Rd Project, and there was no funding linked to this project, therefore there will be no transfer of funds
		1201453	Hamilton Road RRG	1,025,155	1,027,488		70,018				1,097,506	The budget increase reflects a transfer of \$70,000 savings from the Buttweld Rd Project (1201447). The tender is still under review
		1201461	Town Entry Statement	0	75,840		(75,840)				0	The budget has been decreased as the project has been completed and therefore the funds are not required.
		1201498	Loan 113 Principal	12,611	12,611					(12,611)	(0)	The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
	Non Operating Revenue	1201372	T/F from Asset Management Reserve	0	0		(335,268)				(335,268)	The budget increase is to allow for a transfer from the reserve to fund reseals expenditure per GL 1201372.
		1201385	Transfer from Loan Funds	(850,000)	(850,000)					850,000		The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
	<u>Engineering Management</u>											
	Operating Expenditure	1402274	VEL052 - Project Officer Vehicle	4,500	4,500		(1,000)				3,500	The budget decrease is to account for maintenance savings obtained due to the purchase of a new car and the vehicle is yet to be fully utilised as the position is currently vacant
		1202299	Admin Costs Distributed	136,720	129,708				17,421		147,130	Activity Based Costing distribution
	<u>Infrastructure Mtce - Technical Service</u>											
	Operating Expenditure	1204299	Admin Costs Distributed	404,772	389,390				52,858		442,248	Activity Based Costing distribution
	<u>Infrastructure Maintenance - Engineering</u>											
	Operating Expenditure	1204282	Street and Road signs	100,000	100,000		20,000				120,000	The budget increase represents additional maintenance initiatives since approximately 70% of the money allocated was spent on vandalized or stolen signs
		1206283	Street/Walkway Lights	452,931	452,931		(40,000)				412,931	The budget has been decreased to recognise savings in this area.
		1206299	Admin Costs Distributed	306,371	288,119				35,388		323,507	Activity Based Costing distribution
	<u>Infrastructure Mtce Road Verge</u>											
	Operating Expenditure	1207299	Admin Costs Distributed	69,099	65,556				8,899		74,454	Activity Based Costing distribution

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 11/12	Adjustments	Council Approvals	Accounting Adjustments	Carry Over to 13/14	Amended Budget December Review	Rationale
<u>Plant Purchases</u>												
	Non Operating Revenue											
		1208399	T/F from Plant Reserve	0	(22,118)		(269,104)				(291,222)	The budget has been increased to allow for a transfer from the plant reserve to fund some of the light vehicle replacements in GL 1208443.
<u>Airport Administration</u>												
	Operating Expenditure											
		1210201	Salaries	1,472,623	1,742,202		(221,705)				1,520,497	The budget decrease reflects salary savings from vacant positions from July to November 2012. The vacant positions were 5 Car Park Attendants and 3 Airport Reporting Officers
		1210211	Superannuation Guarantee Levy	131,436	160,913		(19,953)				140,960	The budget decrease reflects superannuation savings from vacant positions from July to November 2012. The vacant positions were 5 Car Park Attendants and 3 Airport Reporting Officers
		1210212	Superannuation	11,277	11,277		(998)				10,279	The budget decrease reflects superannuation savings from vacant positions from July to November 2012. The vacant positions were 5 Car Park Attendants and 3 Airport Reporting Officers
		1210214	Airport Recruitment	0	0		88,310				88,310	This budget adjustment represents costs involved in recruiting the Airport Director.
		1210226	Airport House 10	5,500	(0)		5,500				5,500	The budget increase reflects a transfer from Airport House 12 (1210227) to Airport House 10 (1210226) to rectify a budget adjustment from the first quarter
		1210227	Airport House 12	5,500	5,500		(5,500)				(0)	The budget decrease reflects a transfer from Airport House 12 (1210227) to Airport House 10 (1210226) to rectify a budget adjustment from the first quarter
		1210259	Valuation Expenses	20,000	20,000		13,000				33,000	The budget increase is to account for additional valuation works at the airport terminal and Port Haven Car Park. The Airport Development Officer position was filled therefore more disposals are being effected
		1210261	Legal Expenses	15,000	15,000		10,000				25,000	The budget increase is a result of more leases being done hence the increase in legal expenses
		1210262	Paid Parking Bank Charges	25,000	31,000			42,000			73,000	The budget increase is to cater for the purchase of paid parking equipment. This will be funded by the Airport Capital Works Reserve (1210398) as per Council Resolution file number 30/12/0003 agreed on the meeting held on the 11th of December 2012
		1210272	Management Plans	37,000	37,000		20,000				57,000	The budget increase reflects a transfer from Inspections (1211278) to Management Plans (1210272)
		1210299	Admin Costs Distributed	1,001,847	1,057,497				(354,781)		702,716	Activity Based Costing distribution
	Operating Revenue											
		1210325	Passenger Service Charges	(8,400,000)	(8,400,000)		(600,000)				(9,000,000)	The budget increase reflects an increase in revenue expected by the end of the 12/13 Financial Year
		1210333	Reimb - Water Corp Charges	(5,500)	(5,500)		(4,500)				(10,000)	The budget increase reflects current trends in the reimbursement charges
		1210334	Short Term Paid Parking Fees	(238,636)	(238,636)		86,636				(152,000)	The budget decrease is a result of reduced revenue being expected from the Short Term Paid Parking fees due to unforeseen machine breakdowns and an over-estimation of revenue to be collected
		1210335	Long Term Paid Parking Fees	(630,682)	(630,682)		157,682				(473,000)	The budget decrease is a result of reduced revenue being expected from the Long Term Paid Parking fees due to unforeseen machine breakdowns and an over-estimation of revenue to be collected
		1210338	Business Pass Cards Paid Parking	(15,000)	(15,000)		10,000				(5,000)	The budget decrease is a result of less income expected due to the unpopularity of the Business Pass Cards
	Non Operating Expenditure											
		1210408	Taxiway Extension	0	0		54,832				54,832	The budget increase is to account for the defects liability which was not initially budgeted for
		1210440	Plant & Equipment	135,000	307,203		40,000				347,203	The budget increase is to cater for the purchase of a new vehicle for the Airport Coordinator
		1210451	Building Upgrades	619,000	619,000		(3,970)				615,030	The budget decrease reflects an adjustment to rectify the carry forward figure for the 12/13 Financial Year

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		1210453	Airport Infrastructure	150,000	150,000		75,000				225,000	The budget increase is to cater for maintenance and Occupational Health and Safety issues for the conveyor; A total of \$50,00 is needed to protect the conveyor and a further \$25,000 is required to upgrade the safety systems after the assessment is carried out
		1210471	Hire Car Development	6,090,000	6,090,000		45,414				6,135,414	The budget increase represents a carry forward adjustment based on 11/12 expenditure
		1210498	T/F To AP Capital Reserve	5,833,144	5,424,790		749,844					The budget increase is due to an increase in operating profit being transferred to the reserve.
	Non Operating Revenue	1210398	T/F From Ap Capital Works Res	(11,015,481)	(42,095,105)		(229,797)	(42,000)			(42,366,902)	The budget increase includes \$42K for the purchase of paid parking equipment as per Council Resolution file number 30/12/0003 agreed on the meeting held on the 11th of December 2012. This transfer will offset Paid Parking Charges (1210262). The remaining \$229,797 is for the reserve transfer for non-operating expenditure.
<u>Airport Maintenance</u>												
	Operating Expenditure	1211249	Conveyor Maintenance	120,000	120,000		30,000				150,000	The budget increase reflects more spare parts stock to be purchased due to arising maintenance costs of the conveyor
		1211251	Airconditioning Terminal	75,000	75,000		15,000				90,000	The budget increase is to account for the constant breakdown of the old air conditioner; which is nearly due to be replaced
		1211276	Plant Hire	2,000	7,535		1,465				9,000	The budget increase is to match actuals as at January 2013 Year-to-Date
		1211278	Inspections	91,000	91,000		(20,000)				71,000	The budget decrease reflects a transfer from Inspections (1210278) to Management Plans (1211278)
		1211286	Airside Maintenance	25,000	25,000		40,000				65,000	The budget increase is set to account for the expense of hiring external workers who will establish firebreaks around the perimeter to ensure compliance
<u>Administration Building Overheads</u>												
	Operating Expenditure	1214233	Cleaning	30,000	30,000		(30,000)				0	The office cleaning costs are included in Terminal and Depot cleaning costs, hence the budget decrease. The actuals will be transferred to the respective accounts 1403282
		1214234	Building Maintenance	25,000	25,000		(20,000)				5,000	The budget decrease reflects spending expected for the remainder of the 12/13 financial year
	Non Operating Expenditure	1102417	Civic Centre Park Upgrade	25,000	25,000		(25,000)				(0)	The budget decrease reflects the Upgrade project being put on hold until after the completion of the Masterplan for the Civic Centre
		1102498	Loan Principal Payments	74,181	74,181					(74,181)	0	The budget decrease relates to timing issues of this loan. This will be taken out in the 13/14 financial year.
		1214401	Furniture & Equipment	5,000	5,000		(5,000)				0	The budget decrease reflects savings as the budgeted amount is no longer required
<u>Building Control</u>												
	Operating Expenditure	1302201	Salaries	251,386	574,540		(76,581)				497,959	The budget decrease reflects salary savings obtained from vacancies in Building Surveyor and Compliance Officer positions
		1302211	Superannuation Guarantee Levy	25,602	58,724		(6,892)				51,832	The budget decrease reflects superannuation savings obtained from vacancies in Building Surveyor and Compliance Officer positions
		1302260	Refund of Building Fees	0	0		10,000				10,000	The account has been created with a budget of \$10,000 for the refund of building fees.
		1302261	Engineer Advice + Legal	10,000	15,000		(5,000)				10,000	The budget has been decreased to recognise savings in this area.
		1302299	Admin Costs Distributed	60,689	124,125				2,243		126,368	Activity Based Costing distribution
	Operating Revenue	1302324	Licences - Building	(1,400,000)	(255,792)		255,792				0	Remove this budget as new accounts have been created to capture the revenue expected to be received from permits. These new accounts will provide a more meaningful display of financial activity.

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		1302326	Licences - Stratas	(20,000)	(750)		750				(0)	Remove this budget as new accounts have been created to capture the revenue expected to be received from permits. These new accounts will provide a more meaningful display of financial activity.
		1302334	Permits - Uncertified	0	(750,000)		550,000				(200,000)	Decrease this budget to \$200,000 to recognise the level of revenue expected to be received from Uncertified Permits.
		1302335	Permits - Certified	0	(200,000)		(550,000)				(750,000)	Increase this budget to \$750,000 to recognise the level of revenue expected to be received from Certified Permits.
		1302341	Building Fees	(85,000)	(85,000)		85,000				0	Remove this budget as this amount has previously been captured under #1302337 Sales / Building Information.
<u>Tourism & Area Promotion</u>												
			Operating Expenditure									
		1301299	Admin Costs Distributed	53,825	51,065				6,932		57,997	Activity Based Costing distribution
<u>Economic Development</u>												
			Operating Expenditure									
		1304201	Salaries	498,325	484,325		(21,933)				462,391	The decrease in budget represents savings achieved due to relocation of position to Perth.
		1304211	Superannuation Guarantee Levy	56,717	55,457		(1,974)				53,483	The decrease in budget represents savings achieved due to relocation of position to Perth.
		1304250	Land Development Costs	0	239,934		50,000				289,934	The budget has been increased to fund a land transaction.
		1304299	Admin Costs Distributed	367,709	395,835				58,589		454,424	Activity Based Costing distribution
			Operating Revenue									
		1303324	Cattle Yard Lease	(4,406)	(4,406)		(9,571)				(13,977)	The budget increase is to match actuals received to date as more revenue was received than previously budgeted
<u>Private Works</u>												
			Operating Expenditure									
		1401265	Private Works - Various	10,000	10,000		30,000				40,000	The budget increase is to account for the rise in activity mainly for sealing of roads around the Town
		1401275	Stand Pipe - WaterCorp Charges	50,000	50,000		30,000				80,000	The budget increase reflects spending expected for the remainder of the 12/13 financial year
			Operating Revenue									
		1401324	Reimbursement - Private Works	(25,000)	(25,000)		(40,000)				(65,000)	The budget increase is to account increased revenue from rise in activity mainly for sealing of roads around the Town
		1401375	Reimbursements - Stand Pipe	0	0		(10,000)				(10,000)	The budget increase reflects reimbursements expected for the remainder of the 12/13 financial year
<u>Public Works Overheads</u>												
			Operating Expenditure									
		1402243	Telstra Charges	16,000	16,000		9,000				25,000	The budget increase reflects spending expected for the remainder of the 12/13 financial year due to the increase in the number of phones being utilized in the business
		1402249	Es Advertising	2,000	2,000		(2,000)				0	There is no more advertising required for the remainder of the 12/13 financial year as all tenders have been advertised
		1402250	Stock for Depot Workshop	30,000	30,000		(27,845)				2,155	The budget decrease is to match actuals as there is no more expenditure expected for the rest of the 12/13 financial year
		1402299	Admin Costs Distributed	593,435	561,988				(531,649)		30,339	Activity Based Costing distribution
		1402551	Less Alloc To Wks & Services	(3,860,372)	(3,812,893)		542,653				(3,270,241)	The Budget increase is to recover expenses from the Total Public Works overhead
<u>Building Maintenance</u>												
			Operating Expenditure									
		1408299	Admin Costs Distributed	55,811	4,917				49,636		54,553	Activity Based Costing distribution
<u>Plant Operating Costs</u>												
			Operating Expenditure									
		1403275	Repairs & Parts	250,000	250,000		80,000				330,000	The budget increase reflects spending expected for plant repairs for the remainder of the 12/13 financial year

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		1403277	Workshop Oil,Grease & Gas	30,000	30,000		15,000				45,000	The budget increase reflects spending expected for the remainder of the 12/13 financial year
		1403555	Less Allocations To Works	(1,053,521)	(1,053,521)		(70,000)				(1,123,521)	The Budget decrease is to recover expenses from Plant Operating Costs
	Operating Revenue	1403350	Diesel Fuel Rebate Scheme	(30,000)	(30,000)		(25,000)				(55,000)	The budget has been increased to recognised additional revenue in relation to fuel rebates that are expected to be received.
GRAND TOTAL				12,509,172	(11,447,831)	(3,672,692)	(3,362,832)	42,000	(0)	(414,705)	(18,856,061)	