

**BUDGET REVIEW
MARCH 2012**

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2012-13 March	Amended Budget March Review	Rationale
<u>Rates</u>											
	Operating Expenditure										
		301216	Workers Compensation Insurance	\$2,853	\$2,124	\$359				\$2,483	Budget increase to match actual expenditure to date.
		301299	Admin Costs Distributed	\$70,347	\$75,376			\$12,482		\$87,858	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		301305	Rates Interim Levies	-\$500,000	-\$700,000	\$200,000				-\$500,000	Budget decrease based on actual income as at the budget review, taking into account the prior period's balance being \$525k for the 10/11 year.
		301308	Late Payment Penalty	-\$117,990	-\$117,990	\$32,990				-\$85,000	Fourth quarter late payment fees have been charged. Budget has been reduced to match actual income to date.
		304380	Interest on Investments Muni	-\$270,000	-\$270,000	-\$60,000				-\$330,000	An increase to the budget is based on an estimate of earnings for the 4th quarter.
<u>Members</u>											
	Operating Expenditure										
		401275	Public Relations	\$200,000	\$220,000	\$34,000				\$254,000	The budget increase is to allow for the costs of the Community Survey.
		401299	Admin Costs Distributed	\$1,019,334	\$1,153,935			\$21,765		\$1,175,700	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
<u>Financial Services</u>											
	Operating Expenditure										
		402216	Workers Compensation Insurance	\$15,954	\$11,879	\$2,005				\$13,884	Budget increase to match actual expenditure to date.
		402236	Western Power Charges	\$31,500	\$31,500	\$10,000				\$41,500	The budget increases is to cover the electricity costs until year end.
		402248	Bank Charges	\$25,000	\$25,000	\$4,000				\$29,000	The budget increases is to cover the anticipated bank costs until year end, based on actual and requirements for the 4th quarter.
		402256	Collection Fees - Sundry Drs	\$1,000	\$6,000	-\$3,000				\$3,000	The budget decrease is to reflect minimal collection charges incurred to date.
		402267	VEL001 - Fin Mgr Vehicle Operation	\$3,500	\$3,500	-\$1,000				\$2,500	The budget reduction is due to expected savings being a new vehicle.
		402299	Admin Costs Distributed	-\$1,856,328	-\$1,461,568			-\$12,005		-\$1,473,573	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		402338	Reimburse Vehicle	-\$1,560	-\$0	-\$700				-\$700	The budget increase is based on actual income and also includes an estimation until year end.
		402340	Other Sundry Minor Receipts	-\$12,000	-\$5,200	-\$3,100				-\$8,300	The budget increase is based on actual income and also includes an estimation until year end.
<u>Corporate Support</u>											
	Operating Expenditure										
		402244	Photocopier Lease	\$195,000	\$230,000	\$60,000				\$290,000	The budget increase is for actual printing charges anticipated between April and June 2012.
		404201	Salaries	\$1,341,637	\$1,487,137	\$9,004				\$1,496,141	The budget increase is to allow for a transfer of salaries from the records management account number 404280.
		404216	Workers Compensation Insurance	\$22,110	\$16,463	\$2,778				\$19,241	Budget increase to match actual expenditure to date.
		404221	Staff Housing	\$0	\$30,000	-\$19,200				\$10,800	The budget has been reduced to allow for actual costs between April and June 2012.
		404260	HR MOD Vehicle Operation Gen	\$0	\$2,500	-\$500				\$2,000	The budget has been reduced to allow for savings in running costs that have been identified.
		404272	Civic Centre Planning	\$20,110	\$24,110	-\$10,135				\$13,975	Budget decrease to match actual expenditure to date.
		404280	Records Management	\$0	\$9,004	-\$9,004				\$0	The budget decrease is due the actual balance being transferred to the salaries account number 404201.
		404282	Organisational Training/Development	\$376,626	\$376,626				-\$30,000	\$346,626	The \$30k is carried forward for expenditure on the wellness program in the 2012/2013 financial year, this expenditure was not spent during 2011/12 and is a component of the staff EBA and Staff Consultative Committee

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		404284	Organisation Employee Expenses	\$5,000	\$12,300	\$7,200	\$50,000			\$69,500	The budget has been increased to allow for expenditure required up until year end. Also, as per Council Resolution 201112/438 at the Special Council Meeting of 1 May 2012: CEO Recruitment costs have been reflected in the budget amendments.
		404288	Relocation	\$50,000	\$50,000	\$50,000				\$100,000	The budget has been increased to allow for current incurred relocation charges and also includes a portion for upcoming new relocations between April and June 2012.
		405249	Corporate Software Licences	\$450,000	\$482,260	\$15,600				\$497,860	The budget decrease is due to a movement in actual from the non-operating expenditure account computer software to the operating expenditure computer software account number 405423.
		405250	Computer Support	\$27,000	\$27,000	\$7,000				\$34,000	The budget has been increased by \$7k to allow for various items of small equipment that are required.
		407299	Admin Costs Distributed	-\$3,365,403	-\$4,032,818			-\$341,720		-\$4,374,538	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		402331	Reimburse Vehicle/Uniforms/Etc	-\$8,000	-\$8,000	\$1,500				-\$6,500	The budget reduction represents a reallocation to the Economic Development reimbursement vehicle account. GL 1304338
		404331	Training Fees Reimbursements	-\$10,000	-\$10,000	\$5,482				-\$4,518	Budget decrease to match actual revenue received to date. Not expected to be received this financial year.
		404333	Printing Charges	-\$4,000	-\$4,000	\$1,000				-\$3,000	The original budget of \$4k is consistent with the prior financial year. However there appears to be a one-off item of revenue for \$1k in the prior year. This will not be received this financial year. Therefore the budget has been reduce accordingly by \$1k.
		404335	Reimbursements - Staff Relocation	-\$1,000	-\$7,368	-\$3,308				-\$10,676	Budget decrease to match actual revenue to date. Increase in staff relocation reimbursements due to staff leaving the Town and owing monies for relocation costs as per their contracts.
	Non-Operating Expenditure										
		405422	Computer Hardware	\$94,400	\$94,400	\$5,000				\$99,400	The budget has been increased to match anticipated expenditure this financial year.
		405423	Computer Software	\$15,600	\$15,600	-\$15,600				\$0	The budget has been decrease by \$15,600 due to a movement in actual from this non-operating expenditure account computer software to the operating expenditure computer software account number 405249.
		405424	IT Network Upgrade	\$1,000,000	\$1,000,000	\$250,000				\$1,250,000	The budget has been increase by \$250k as the IT Network Upgrade has now been scoped and the budget allocation is insufficient to develop the ICT Strategy.
	Corporate Management										
	Operating Expenditure										
		406216	Workers Compensation Insurance	\$18,244	\$13,584	\$2,293				\$15,877	Budget increase to match actual expenditure to date.
		406299	Admin Costs Distributed	-\$1,814,411	-\$2,073,622			-\$2,293		-\$2,075,915	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Rangers - Fire Prevention										
	Operating Expenditure										
		501257	Fire mitigation Programme	\$5,000	\$20,000	\$2,000				\$22,000	The budget is increased to reflect cost required to finish works at the depot.
	Rangers - Animal Control										
	Operating Expenditure										
		502201	Salaries	\$521,324	\$521,324	-\$11,000				\$510,324	There have been unfilled vacancies during the quarter and therefore the budget has been reduced by this impact of unfilled vacancies.
		502211	Superannuation Guarantee Levy	\$46,919	\$46,919	-\$990				\$45,929	There have been unfilled vacancies during the quarter and therefore the budget has been reduced by this impact of unfilled vacancies.
		502216	Workers Compensation Insurance	\$9,985	\$7,435	\$1,255				\$8,690	Budget increase to match actual expenditure to date.
		502230	Fines, Enforcements and Registrations	\$10,000	\$10,000	\$2,000				\$12,000	A budget increase is required to match actual expenditure to date and also factor in the remaining quarter.

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		502255	Dog Bag Dispensers	\$300	\$300	\$12				\$312	Budget increase to match actual expenditure to date.
		502270	VEL069 - CRS	\$7,500	\$9,500	\$1,000				\$10,500	The budget has been increased to allow for wiring upgrades and new tyres.
		502272	VEL073 - TL	\$6,000	\$8,000	-\$1,000				\$7,000	The budget has been decreased based on anticipated expenditure required this financial year.
		502273	VEL046 - R	\$6,000	\$6,000	\$1,000				\$7,000	The budget has been increased based on anticipated expenditure required this financial year.
		502275	VEL074 - TR	\$6,000	\$6,000	-\$1,500				\$4,500	The budget has been decreased based on anticipated expenditure required this financial year.
		502276	Fox Trapping Activities	\$4,000	\$4,000	-\$200				\$3,800	Budget decrease to match actual expenditure to date.
		502277	Dog Discs	\$750	\$750	-\$355				\$395	Budget decrease to match actual expenditure to date.
		502280	Firearm Expenses	\$0	\$0	\$110				\$110	The budget has been increased to allow for the ammunition required for the fire arms.
		502282	Dog Sterilisation Program	\$5,000	\$5,000	-\$2,000				\$3,000	The budget has been reduced. A lack of response means that reduced numbers have taken up the rebate.
		502299	Admin Costs Distributed	\$109,360	\$112,628			\$18,971		\$131,599	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		502330	Fines, Enforcements and Registrations	-\$19,000	-\$54,000	-\$7,500				-\$61,500	The budget has been increased to reflect additional revenue for the remainder of the year.
		502324	Dog Registration	-\$18,000	-\$18,000	-\$6,000				-\$24,000	The budget has been increased due to higher numbers of dog registration occurring than budget for.
		502326	Dog Act-Fines & Penalties	-\$25,000	-\$30,000	-\$7,000				-\$37,000	The budgeted has been increase due to higher numbers of dog registration occurring than budget for.
		502327	Vermin Trap Hire	-\$1,000	-\$1,000	\$600				-\$400	The budget has been decreased to allow for actual expenditure incurred.
	<u>Other Public Safety</u>										
	Operating Expenditure										
		503160	Workers Compensation Insurance	\$1,426	\$1,062	\$179				\$1,241	Budget increase to match actual expenditure to date.
		503270	CPTED Evaluation & Education Program	\$29,000	\$29,000				-\$7,000	\$22,000	A portion of the budget has been carried forward to be spent next financial year 2012/2013.
		503299	Admin Costs Distributed	\$74,382	\$72,011			\$11,888		\$83,899	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	<u>Rangers - Parking</u>										
	Operating Expenditure										
		503265	Vehicle Impounding Expenses	\$6,500	\$10,500	\$3,000				\$13,500	The budget has been increased to reflect increased expenditure required.
	Operating Revenue										
		503331	Impounded Vehicle Charges	-\$2,700	-\$4,700	-\$800				-\$5,500	The budget has been increased to reflect additional revenue for the remainder of the year.
		503332	Sale of Impounded Items	-\$5,000	-\$9,277	-\$854				-\$10,131	The budget has been increased due to increased revenue from auctioning vehicles rather than the revenue generated from the tender process.
		504324	Parking-Fines & Penalties	-\$10,000	-\$15,000	-\$1,200				-\$16,200	The budget has been increased to reflect additional revenue for the remainder of the year.
	<u>SES/Emergency Management</u>										
	Operating Expenditure										
		505219	SES Grant Expenditure	\$0	\$40,000	-\$40,000				-\$0	The grant will not be received this year so the budget for expenditure has been reduced accordingly.
		505318	FESA Capital Grant	\$0	-\$40,000	\$40,000				\$0	The grant will not be received this year so the budget has been reduced accordingly.
		505299	Admin Costs Distributed	\$28,376	\$35,626			\$5,876		\$41,502	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	<u>Environmental Health - Health Inspection & Admin</u>										
	Operating Expenditure										

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		702201	Salaries	\$311,911	\$301,911	-\$11,000				\$290,911	The budget has been reduced due to vacancies during the quarter.
		702211	Superannuation Guarantee Levy	\$27,172	\$27,172	-\$990				\$26,182	The budget has been reduced due to vacancies during the quarter.
		702216	Workers Compensation Insurance	\$4,279	\$3,186	\$538				\$3,724	Budget increase to match actual expenditure to date.
		702220	Staff Training	\$0	\$10,024				-\$5,434	\$4,590	A portion of the budget has been carried forward to be spent next financial year 2012/2013.
		702254	Publications/Leg'N Updates	\$1,000	\$1,000	-\$955				\$45	Budget decrease to match actual expenditure to date.
		702262	Subscriptions	\$500	\$500	-\$45				\$455	Budget decrease to match actual expenditure to date.
		702270	VEL011 - EHO Vehicle Operation	\$3,500	\$5,500	\$500				\$6,000	The budget has been increased due to higher expenditure required til year end.
		702271	VEL012 - MEH Vehicle Operation	\$3,500	\$3,500	\$1,000				\$4,500	The budget has been increase based on requiring \$4500 til year end.
		702275	VEH014 - 4WD M/Cycle Operation	\$1,000	\$1,000	-\$565				\$435	Budget decrease to match actual expenditure to date.
		702280	Sampling Food	\$4,500	\$4,500	-\$789				\$3,711	Budget decrease to match actual expenditure to date.
		702289	Minor Equipment (was Calibration)	\$1,000	\$1,000	-\$834				\$166	Budget decrease to match actual expenditure to date.
		702299	Admin Costs Distributed	\$64,151	\$64,748			\$10,858		\$75,606	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		702325	Licence - Trading/Public Place	-\$7,500	-\$7,500	-\$1,000				-\$8,500	The budget has been increased to match actual revenue received to date with an estimation for the 4th quarter.
		702328	Licences - Sewage Apparatus	-\$4,000	-\$7,000	-\$2,000				-\$9,000	The budget has been increased to match actual revenue received to date with an estimation for the 4th quarter.
		702330	Reimb. - Private Works	-\$500	-\$603	-\$181				-\$784	Budget increase to match actual revenue received to date.
	<u>Environmental Health - Pest Control</u>										
	Operating Expenditure										
		703285	Larvicide Chemicals	\$12,000	\$12,000	\$10,500				\$22,500	The budget has been increased due to increased mosquito control activities.
		703299	Admin Costs Distributed	\$2,579	\$2,653			\$437		\$3,090	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	<u>Len Taplin Day Care</u>										
	Operating Expenditure										
		803232	Building Maintenance	\$8,000	\$8,000	\$500				\$8,500	Budget increase to match actual expenditure to date.
	<u>Pilbara Family Day Care</u>										
	Operating Expenditure										
		805299	Admin Costs Distributed	\$46	\$49			\$5		\$54	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	<u>Community Services and Development</u>										
	Operating Expenditure										
		813216	Workers Compensation Insurance	\$2,372	\$1,767	\$298				\$2,065	Budget increase to match actual expenditure to date.
		813277	South Hedland Strategy Execution	\$1,600,000	\$1,600,000	-\$1,600,000				\$0	The budget has been reduced for reallocation. This item is funded through BHP. A request to reallocate the funds to 1108420 Multi Purpose Recreation Centre \$1.3m for CCTV and civil works has been approved.
		813278	Partnership Promotional Campaign	\$500,000	\$500,000	-\$200,000				\$300,000	A portion of \$200k has been reallocated to the High Profile Event from BHP. A new account will be created for this under Community Events and Services.
		813279	Community Garden	\$15,000	\$15,000	\$15,000				\$30,000	The budget has been increased to allow for costs for a civil surveyor for concept designs being \$30k.
		813281	Golf & Turf Club Redevelopment & Co-Location	\$50,000	\$50,000	-\$50,000				\$0	There has been a movement in partnership funds, therefore there is a reduction of this budget.
		813299	Admin Costs Distributed	\$518,039	\$493,311			\$81,143		\$574,454	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Non-Operating Revenue										

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		813399	T/F from BHP Reserve	-\$2,750,000	-\$2,550,000	\$1,800,000				-\$750,000	The budget has been reduced for reallocation. This item is funded through BHP. A request to reallocate the funds to 1108420 Multi Purpose Recreation Centre \$1.3m for CCTV and civil works has been approved. A request to reallocate the funds to Marquee Park of \$700k has been approved. A portion of \$200k has been reallocated to the High Profile Event.
	<u>Staff Housing</u>										
	Operating Expenditure										
		901243	3/52 Morgan Street	\$2,000	\$3,500	-\$500				\$3,000	The budget has been decreased based on anticipated expenditure required this financial year.
		901244	4/52 Morgan Street	\$2,000	\$3,500	-\$500				\$3,000	The budget has been decreased based on anticipated expenditure required this financial year.
		901246	6/52 Morgan Street	\$2,000	\$3,500	-\$1,000				\$2,500	The budget has been decreased based on anticipated expenditure required this financial year.
		901247	7/52 Morgan Street	\$2,000	\$3,500	-\$1,000				\$2,500	The budget has been decreased based on anticipated expenditure required this financial year.
		901251	Admin Costs Distributed	\$121,738	\$130,447			\$23,822		\$154,269	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
		901259	1 Craig Street - Sch 4	\$4,500	\$10,500	\$4,000				\$14,500	The budget has been increased due to higher than expected maintenance costs through staff changeovers, cyclone cleanup and general wear and tear.
		901265	29B Gratwick Street - Sch 14	\$4,500	\$13,000	\$2,000				\$15,000	The budget has been increased due to higher than expected maintenance costs, leach drains had to be replaced and the pump for septic tank.
		901267	4 Janice Way - Sch 4	\$4,500	\$3,000	-\$700				\$2,300	The budget has been decreased based on anticipated expenditure required this financial year.
		901268	12 Janice Way - Sch 10	\$4,500	\$3,000	-\$700				\$2,300	The budget has been decreased based on anticipated expenditure required this financial year.
		901269	1 Leake Street - Sch 11	\$4,500	\$3,500	-\$500				\$3,000	The budget has been decreased based on anticipated expenditure required this financial year.
		901275	18 Logue Court - Sch 5	\$4,500	\$4,500	\$200				\$4,700	The budget has been increased to allow for upcoming maintenance to the sliding door, the laundry door and reticulation.
		901278	57B Lukis Street - Sch 10	\$4,500	\$3,000	-\$500				\$2,500	The budget has been decreased based on anticipated expenditure required this financial year.
		901280	11B McGregor Street - Sch 9	\$4,500	\$4,500	\$1,000				\$5,500	The budget has been increased due to staff changeovers including the electricity charges whilst vacant.
		901281	3 Mitchie Crescent - Sch 3	\$4,500	\$5,500	\$500				\$6,000	The budget has been increased to allow for upcoming maintenance to the reticulation, cleaning up and air conditioning mould identified.
		901283	32 Mosely Street - Sch 14	\$4,500	\$6,500	\$500				\$7,000	The budget has been increased to allow for upcoming maintenance including tree pruning and yard works. There have also been higher water costs.
		901284	26 Robinson Street - Sch 4	\$4,500	\$2,500	\$1,000				\$3,500	The budget has been increased to allow for a new oven.
		901285	82 Sutherland Street - Sch 4	\$4,500	\$6,500	\$800				\$7,300	The budget has been increased to allow for a utilities reimbursement.
		901286	85 Sutherland Street - Sch 4	\$4,500	\$9,000	\$9,000				\$18,000	The budget has been increased to allow for replacement of the shower screen and pool fencing costs that were higher than anticipated.
		901289	8B Ashburton Court - Sch 11	\$4,500	\$4,500	\$200				\$4,700	The budget has been decreased based on anticipated expenditure required this financial year.
		901292	1/13 Wangara Crescent - Sch 7	\$4,500	\$4,500	-\$1,000				\$3,500	The budget has been decreased based on anticipated expenditure required this financial year.
		901293	2/13 Wangara Crescent - Sch 8	\$4,500	\$4,500	-\$500				\$4,000	The budget has been decreased based on anticipated expenditure required this financial year.
		901294	3/13 Wangara Crescent - Sch 11	\$4,500	\$4,500	-\$1,000				\$3,500	The budget has been decreased based on anticipated expenditure required this financial year.
		901295	4B Kabbarli Loop - Sch 4	\$4,500	\$4,500	-\$500				\$4,000	The budget has been decreased based on anticipated expenditure required this financial year.
		901296	14 Koolama Crescent - Sch 5	\$4,500	\$4,500	-\$1,000				\$3,500	The budget has been decreased based on anticipated expenditure required this financial year.

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	Operating Revenue	901297	Loan Interest Payments	\$303,253	\$303,253				-\$36,052	\$267,201	Carried forward to the 2012/2013 financial year, including principal and interest amounts.
	Non Operating Expenditure	901340	Contributions - Water	-\$856	-\$856	-\$6,144				-\$7,000	The budget has been increased to match actual revenue received.
	Non Operating Expenditure	901422	Catamore Cres Development	\$1,095,000	\$1,095,000				-\$1,095,000	\$0	Carried forward to the 2012/2013 financial year, including principal and interest amounts.
	Non Operating Revenue	901498	Loans 74,76,96,106,107 Principal	\$281,008	\$281,008				-\$13,718	\$267,290	Carried forward to the 2012/2013 financial year, including principal and interest amounts.
	Non Operating Revenue	901396	Loan Funds	-\$1,095,000	-\$1,095,000				\$1,095,000	\$0	Carried forward to the 2012/2013 financial year, including principal and interest amounts.
<u>Waste Management Business Unit</u>											
	Operating Expenditure	1011201	Waste Management & Recycling	\$30,000	\$30,000	\$786				\$30,786	The budget has been increased to allow for additional vouchers that were processed. The actual have been matched as there is no further expenditure to come in.
	Operating Expenditure	1204280	Pre Cyclone Clean Up	\$100,000	\$100,000	-\$11,941				\$88,059	Budget decrease to match actual expenditure to date.
	Operating Expenditure	1204284	Cyclone Response	\$25,000	\$400,000	\$230,317				\$630,317	The budget has been increased to match actual and allow for work around tree replacements, including contract work.
	Operating Expenditure	1206281	Street Cleaning	\$303,188	\$303,188	-\$133,188				\$170,000	The budget has been decreased as only one street sweeper has been available for use resulting in cost savings.
	Operating Expenditure	1206289	Footpath Sweeping	\$170,000	\$170,000	-\$110,000				\$60,000	The budget has been decreased taking to account current actual expenditure and expenditure required for the remainder of the year.
	Operating Revenue	1011392	Waste Management Contributions	\$0	\$86,209	-\$86,209				\$0	The budget has been reduced to carry forward for the financial year 2012/2013 and offsets expenditure: Waste Water Reuse Scheme
	Operating Revenue	1011393	Wandrra funding	\$0	-\$60,000	\$60,000				\$0	This budget has been reduced as this funding will not be received this year.
	Non Operating Expenditure	1011410	Waste Water Reuse Scheme	\$0	\$0	\$86,209			-\$86,209	\$0	This budget amendment offsets with carried forward revenue on account 1011392.
	Non Operating Expenditure	1011499	T/F to Waste Mgmt & Recycling Reserve	\$19,500	\$19,500	\$50,235				\$69,735	The budget increase reflects transfers from reserves to fund the increase in net operating and non-operating expenditure for the waste business unit.
<u>Waste Collection Classic</u>											
	Operating Expenditure	1002213	Protective Clothing/Uniform	\$500	\$411	\$179				\$590	Budget increase to match actual expenditure to date.
	Operating Expenditure	1002271	VEH008 - Garbage Truck	\$200,000	\$200,000	-\$100,000				\$100,000	The budget has been decreased taking to account current actual expenditure and expenditure required for the remainder of the year.
	Operating Expenditure	1002276	Classic Mobile Bin Repairs/Delivery	\$40,000	\$40,000	\$15,000				\$55,000	The budget has been increased to \$55k due to increased contractor costs required.
	Operating Expenditure	1002279	Replacement Mobile Garbage Bins	\$43,000	\$68,000	\$18,301				\$86,301	Budget increase to match actual expenditure to date.
	Operating Expenditure	1002299	Admin Costs Distributed	\$89,823	\$94,907			\$17,353		\$112,260	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1002323	Classic Collection Fee/Rate	-\$1,235,715	-\$1,300,000	-\$20,000				-\$1,320,000	The budget has been increased based on the actual revenue received to date with an estimated for the remaining quarter.
	Non-Operating Expenditure	1002430	Rubbish Collection Truck	\$210,000	\$255,000	-\$30,000				\$225,000	The budget has been reduced as the purchase order has been raised for the rubbish collection truck and there are some savings identified.

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		1002499	T/F To Waste Collection Res	\$36,650	\$36,650	-\$666,076				-\$629,426	The budget increase reflects transfers from reserves to fund the increase in net operating and non-operating expenditure for the waste business unit.
	Non-Operating Revenue										
		1002388	T/F From Waste Collection Res	-\$653,580	-\$1,088,890	\$756,082				-\$332,808	The budget increase reflects transfers from reserves to fund the increase in net operating and non-operating expenditure for the waste business unit.
	<u>Waste Collection Premium</u>										
	Operating Expenditure										
		1003201	Wages-Premium-Collection	\$215,250	\$215,250	-\$7,250				\$208,000	The budget has been reduced due to slight savings identify caused by vacancies.
		1003213	Protective Clothing/Uniform	\$1,000	\$826	\$58				\$884	Budget increase to match actual expenditure to date.
		1003270	VEH013 - Iveco Garbage truck	\$50,000	\$50,000	-\$35,000				\$15,000	The budget has been decreased based on anticipated expenditure required this financial year.
		1003299	Admin Costs Distributed	\$89,823	\$94,907			\$17,353		\$112,260	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		1003323	Premium Collection Fees	-\$323,000	-\$323,000	\$38,000				-\$285,000	The budget has been decreased to match actuals.
		1003324	Charges-Replacement Bins	-\$11,000	-\$16,000	-\$4,000				-\$20,000	The budgeted has been increase to reflect additional revenue for the remainder of the year.
	<u>Landfill Business Unit</u>										
	Operating Expenditure										
		1004201	Salaries	\$540,573	\$605,925	\$79,075				\$685,000	The budget has been increased due to over time and temporary workers.
		1004211	Business Unit-Super Guar Levy	\$48,652	\$57,652	\$7,117				\$64,769	The budget has been increased due to over time and temporary workers.
		1004213	Protective Clothing/Uniform	\$6,000	\$6,062	-\$1,465				\$4,597	Budget decrease to match actual expenditure to date.
		1004216	Workers Compensation Insurance	\$9,985	\$7,435	\$1,255				\$8,690	Budget increase to match actual expenditure to date.
		1004225	Building Maintenance	\$5,000	\$22,000	-\$5,000				\$17,000	The budget has been decreased due to cost savings identified.
		1004235	Road, Ground, Litter Maintenance	\$30,000	\$60,000	\$20,000				\$80,000	The increase in the budget is to match actual expenditure incurred and also leave funds available for the remaining quarter.
		1004241	Office Expenses	\$9,000	\$4,000	\$16,000				\$20,000	The budget has been increased based on review of actuals and an estimation for the remaining quarter.
		1004270	Mulcher Maintenance/Operations	\$200,000	\$129,750	-\$129,750				-\$0	The budget has been reduced as the mulcher is not being used therefore no operating expenses associated with it.
		1004272	VEL021 - Landfill Off.Vehicle Operation	\$15,000	\$90,000	-\$30,000				\$60,000	The budget has been decreased due to savings identified in this area.
		1004274	VEH041 - Bomag Compactor	\$150,000	\$230,000	-\$150,000				\$80,000	The budget has been decreased due to reduced repairs required and some being completed in Perth.
		1004277	External Plant Hire	\$75,000	\$40,439	\$49,561				\$90,000	The increase expenditure due to Bomag unable to be used while major repairs are being carried out.
		1004280	Monitoring & Licencing	\$20,000	\$20,000	-\$4,757				\$15,243	Budget decrease to match actual expenditure to date.
		1004281	Management & Business Plans	\$0	\$10,000	-\$4,000				\$6,000	The budget has been reduced based on the anticipated costs of the neutrality review being \$6k.
		1004282	Weighbridge Op/Maint Costs	\$2,500	\$3,000	\$926				\$3,926	Budget increase to match actual expenditure to date.
		1004299	Admin Costs Distributed	\$221,978	\$273,942			\$64,069		\$338,011	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1004324	Tyres	-\$200,000	-\$280,000	\$35,000				-\$245,000	The budget has been decreased to reflect the total revenue expected for the remainder of the year.
		1004326	Washdown	-\$5,500	-\$5,500	\$1,500				-\$4,000	The budget has been decreased to reflect the total revenue expected for the remainder of the year.
		1004328	General Tipping Fees	-\$1,527,257	-\$1,967,257	\$197,257				-\$1,770,000	The budget has been decreased to reflect the total revenue expected for the remainder of the year.
		1004329	Hazardous Waste-Asbestos	-\$1,000,000	-\$1,000,000	\$700,000				-\$300,000	The budget has been decreased based on a review of actuals and an estimation of the remaining quarter, given the hospital has not yet been demolished.

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		1004330	Landfill Recycling Charges	-\$50,000	-\$75,000	\$25,000				-\$50,000	The budget has been reduced as there is one more landfill recycling program this year expecting to generate \$25k, therefore end year balance is expected to be \$50k.
		1004331	Liquid Waste	-\$1,361,787	-\$1,361,787	-\$150,000				-\$1,511,787	The budgeted has been increase to reflect additional revenue for the remainder of the year.
	Non-Operating Expenditure										
		1004421	Master Plan - Stage 1	\$118,866	\$90,000	-\$65,000				\$25,000	The budget has been reduced to \$25k to match actual expenditure and includes an estimation for the 4th quarter.
		1004441	Plant & Equipment	\$800,000	\$920,000	-\$120,000				\$800,000	The \$120k past budget adjustment has been removed. This was incorrectly identified as a carry forward previously.
		1004499	T/F To Landfill Site Dev Reserve	\$2,502,437	\$2,686,174	-\$721,788				\$1,964,386	This budget adjustment is to capture the effect of the budget changes on the reserve transfers.
	Non-Operating Revenue										
		1004388	T/F from Landfill Site Reserve	-\$901,366	-\$992,500	\$185,000				-\$807,500	The budget increase reflects transfers from reserves to fund the increase in net operating and non-operating expenditure for the landfill unit.
	<u>Sanitation Other</u>										
	Operating Expenditure										
		1005278	Litter Collection	\$689,996	\$689,996	-\$139,996				\$550,000	The budget has been reduced based on actual expenditure and amount required to meet expenditure until year end.
		1005299	Admin Costs Distributed	\$107,854	\$108,730			\$18,006		\$126,736	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Non-Operating Revenue										
		1005880	T/F from Landfill Site Reserve	-\$797,865	-\$798,726	\$121,990				-\$676,736	This budget adjustment is to capture the effect of the budget changes on the reserve transfers.
	<u>Town Planning & Regional Development</u>										
	Operating Expenditure										
		1006216	Workers Compensation Insurance	\$12,350	\$9,196	\$1,552				\$10,748	Budget increase to match actual expenditure to date.
		1006241	Other Office Expenses	\$500	\$500	-\$500				\$0	The budget has been reduced to \$0 as there has been no expenditure in this account and it is not anticipated that there will be.
		1006252	Development Assessment Panel	\$20,000	\$20,000	-\$15,000				\$5,000	The budget has been reduced to \$5k to allow for travel costs to Perth for 2 possible out coming meetings for TWA in Perth.
		1006256	Refund Of Planning Fees	\$10,000	\$15,000	\$20,000				\$35,000	The budget has been increased to match actual due to large refunds required.
		1006264	Developer Contributions Policy	\$200,000	\$200,000				-\$170,000	\$30,000	\$170k has been carried to next year as will only require \$30k til year end.
		1006282	Growth Plan	\$1,400,000	\$1,310,175	\$3,277				\$1,313,452	Budget increase to match actual expenditure to date.
		1006299	Admin Costs Distributed	\$429,849	\$417,483			\$69,099		\$486,582	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1006325	Advertising - Fees, Reimbursements etc.	-\$16,000	-\$16,000	-\$30,000				-\$46,000	The budget has been increased based on review of actuals with an estimation of the 4th quarter.
		1006326	Town Planning Fees	-\$1,000,000	-\$1,103,000	-\$22,285				-\$1,125,285	The budget has been increased based on review of actuals with an estimation of the 4th quarter.
		1006342	Outsource Planning, Legal and Fine Revenue	-\$42,000	-\$20,000	\$20,000				-\$0	The budget has been reduced to \$0 as there are no legal cases where revenue will be received this year.
	<u>Port Hedland Cemetery</u>										
	Operating Expenditure										
		1008280	Ground Maintenance-Ph Cemetery	\$0	\$10,000	-\$5,000				\$5,000	The budget has been reduced as there have been savings identified in this area.
	<u>South Hedland Cemetery</u>										
	Operating Expenditure										

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		1009279	Grave Digging	\$14,000	\$20,000	-\$5,000				\$15,000	The budget has been reduced as there have been savings identified in this area.
		1009280	Ground Maintenance - SH Cemetery	\$20,000	\$40,000	-\$11,641				\$28,359	Budget decrease to match actual expenditure to date.
		1009287	Memorial Plaque Install Expense	\$350	\$350	-\$350				\$0	The budget has been reduced to \$0 as there has been no expenditure in this account directly related to the sale of memorial plaques. Revenue on account 1009327 has also been reduced.
		1009299	Admin Costs Distributed	\$5,369	\$11,126			-\$1,218		\$9,908	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1009324	Interment & Plots	-\$14,000	-\$20,000	-\$3,000				-\$23,000	The budget has been reduced as there have been savings identified in this area.
		1009327	Memorial Plaque Install Income	-\$350	-\$350	\$350				\$0	The budget has been reduced to \$0 as there has been no sale of memorial plaques. Expenditure on account 1009287 has also been reduced.
	Non Operating Expenditure	1009482	Cemetery Beach Park - BHP	\$1,380,000	\$1,352,123				-\$352,123	\$1,000,000	The \$352,123 reflects carry over of funds from Cemetery Beach to the next financial year. Offset with account 1009390.
		1009483	Cemetery Beach Park	\$1,500,000	\$2,250,000				-\$1,250,000	\$1,000,000	The \$1.25m will be carried over to be spend during next financial year. Funds already received in 2010/2011.
	Non Operating Revenue	1009390	T/F from BHP Reserve	-\$1,780,000	-\$1,472,123				\$352,123	-\$1,120,000	The \$352,123 reflects carry over of funds from Cemetery Beach to the next financial year. Offset with account 1009482.
<u>Public Conveniences</u>											
	Operating Expenditure	1010233	Building Maintenance	\$30,000	\$20,000	\$16,000				\$36,000	The budget has been increased to allow for spare parts to the toilets ordered and to install new leach drains.
		1010299	Admin Costs Distributed	\$21,243	\$19,429			\$6,161		\$25,590	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
<u>Community & Event Services</u>											
	Operating Expenditure	811216	Workers Compensation Insurance	\$4,993	\$3,717	\$628				\$4,345	Budget increase to match actual expenditure to date.
		811258	High Profile Event	\$500,000	\$500,000				-\$500,000	\$0	The \$500k is to be carried forward to the 2012/2013 financial year for expenses incurred in relation to the High Profile Event as per Council Resolution 201112/342 on the 22/2/2012.
	New Account		High Profile Event - BHP	\$0	\$0	\$200,000				\$200,000	The budget has been increased for the BHP contribution of \$200k. This has been reallocated from 813278 Partnership Promotional Campaign.
	New Account		High Profile Event - Atlas	\$0	\$0	\$100,000			-\$100,000	\$0	The budget has been increased for the \$100k contribution from Atlas Iron.
		811273	Community Pride Activities	\$125,581	\$125,581	-\$20,000				\$105,581	The budget has been reduced by \$20k based on actual expenditure and with consideration to the costs for tidy towns and gardening.
		811280	Community Events	\$426,623	\$439,623	-\$10,000				\$429,623	The budget has been slightly decreased, however the bulk of the costs will come from Spinifex Spree.
		811299	Admin Costs Distributed	\$208,829	\$205,743			\$32,138		\$237,881	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	811353	Donations/Sponsorship Community Pride	-\$231,950	-\$151,950	-\$36,550				-\$188,500	There is an additional \$100k factored in from Atlas Iron. However other revenue streams are expected to decrease. The net effect is an increase of \$36,550.
	Non Operating Expenditure	811420	Furniture and Equipment	\$3,000	\$3,000	-\$3,000				\$0	The budget has been reduced to \$0 as it will not be spent prior to year end.

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	Non Operating Revenue	New Account	T/F from BHP Reserve	\$0	\$0	-\$200,000				-\$200,000	The budget has been increased for the BHP contribution of \$200k. This has been reallocated from 813278 Partnership Promotional Campaign.
<u>Courthouse/Community Arts</u>											
	Operating Expenditure	812299	Admin Costs Distributed	\$56,806	\$56,082			\$9,289		\$65,371	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Non Operating Expenditure	812411	Building Improvements	\$184,000	\$184,000				-\$175,000	\$9,000	This carry forward is for the roof replacement at the Courthouse, to be completed in 2012/2013.
<u>GP Housing</u>											
	Operating Expenditure	816297	Loan Interest Payments	\$49,215	\$49,215				-\$49,215	-\$0	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
		816299	Admin Costs Distributed	\$37,892	\$38,200			\$6,326		\$44,526	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	816381	Contributions Received - BHP	-\$2,250,000	-\$750,000				\$750,000	\$0	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
	Non Operating Expenditure	816401	Housing Construction	\$1,500,000	\$1,500,000				-\$800,000	\$700,000	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
		816402	Housing Construction - RDL	\$1,500,000	\$1,500,000				-\$1,150,000	\$350,000	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
		816403	Housing Construction - BHP	\$2,250,000	\$2,250,000				-\$1,827,107	\$422,893	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
		816498	Loan Principal Repayments	\$18,792	\$18,792				-\$18,792	-\$0	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
	Non Operating Revenue	816398	T/F from Loan Funds	-\$1,500,000	-\$1,500,000				\$800,000	-\$700,000	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
		816399	T/F from Reserve	-\$3,843,200	-\$3,843,200				\$2,343,200	-\$1,500,000	The budget is to be reduced to be carried forward to the 2012/2013 financial year.
<u>Port Hedland Civic Centre</u>											
	Operating Expenditure	1102234	Building Maintenance	\$55,000	\$55,000	\$25,000				\$80,000	The budget has been increased to encompass increased costs relating to the mould investigations and air conditioning maintenance.
		1102299	Admin Costs Distributed	\$69,422	\$80,825			\$8,977		\$89,802	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Non Operating Expenditure	1102416	Building Refurbishment	\$0	\$452,489				-\$448,000	\$4,489	The budget to cover the roof repairs on the Civic Centre are being carried forward to 2012/2013.
		1102417	Civic Centre Park Upgrade	\$25,000	\$25,000				-\$25,000	\$0	The budget has carried forward for expenditure next financial year 2012/13.
<u>Youth Services</u>											
		1103236	Utility Charges	\$15,194	\$15,194	\$1,806				\$17,000	The budget has been increased to match the anticipated utility charges til year end.
		1103299	Admin Costs Distributed	\$18,276	\$14,912			\$2,462		\$17,374	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses

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<u>Recreation - JD Hardie Centre</u>											
	Operating Expenditure										
		1104216	Workers Compensation Insurance	\$4,936	\$3,676	\$620				\$4,296	Budget increase to match actual expenditure to date.
		1104236	Utility Charges	\$124,700	\$124,700	\$50,000				\$174,700	The budget has been increased by \$50k to match the anticipated utility charges in this account at year end.
		1104266	Umpire Payments	\$6,500	\$6,500	\$168				\$6,668	Increase in payments due to more umpires required as more teams joined sporting comps than anticipated
		1104299	Admin Costs Distributed	\$202,697	\$247,018			\$41,165		\$288,183	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1104331	Reimbursements/sponsorship	-\$15,000	-\$15,000	\$5,000				-\$10,000	A portion of this budget was received last financial year. Therefore a reduction of \$5k is required, to allow for the impact of this amount.
		1104352	Casual Hire	-\$30,000	-\$50,000	-\$10,000				-\$60,000	The budget has been increase by \$10k as more sales are achievable during this financial year.
		1104353	Gym & Fitness	-\$65,000	-\$100,000	-\$80,000				-\$180,000	The budget has been increased to \$140k, to allow for membership sales in the remaining quarter. Memberships have exceeded the budget as at 31/3/2012.
		1104354	Term Programs	-\$9,000	-\$24,000	-\$11,000				-\$35,000	The budget has been increased based on the actual exceeding the budget at 31/3/2012 and to allow for income in April/May and June.
		1104357	Holiday Program	-\$40,000	-\$40,000	\$4,769				-\$35,231	The budget has been reduced to match actuals as there is no more income to come in this year.
		1104358	Birthday Parties	-\$3,000	-\$4,000	-\$1,000				-\$5,000	The budget has been increased based on the actual exceeding the budget at 31/3/2012 and to allow for income in April/May and June.
	Non-Operating Expenditure										
		1104411	Facility Upgrade	\$0	\$350,920	-\$7,272				\$343,648	Budget decrease to match actual expenditure to date.
<u>Swimming Areas/Beaches</u>											
	Operating Expenditure										
		1105235	SHAC Maintenance	\$10,000	\$32,000	-\$9,000				\$23,000	This budget has been fully expended and therefore has been reduced to match actual.
		1107238	Ground Maint	\$4,900	\$4,900	-\$3,600				\$1,300	Budget decrease to match actual expenditure to date. No more expenditure required.
		1105299	Admin Costs Distributed	\$240,528	\$255,561			-\$194,094		\$61,467	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1105339	Rental Income- SHAC House	\$0	-\$56,000	-\$18,100				-\$74,100	Based on the actual as at 31/3/2012, a further \$18k is expected to be received between now and the year end.
		1107392	CSRFF Grant - SHAC	-\$600,000	-\$600,000				\$600,000	\$0	The terms of this grant mean it will only be received once 50% of the project is complete. Therefore this amount will be carried forward to 2012/2013. Amount offset on account 1107431. The \$600k allocated here is offset in account 1107434 SHAC Upgrade.
		1107394	Country Local Govt Fund RFR	-\$807,745	-\$807,745				\$807,745	\$0	This budget amount has been carried forward to be used next financial year 2012/2013.
		1107395	SHAC Upgrade RFR	-\$2,520,000	-\$2,520,000				\$150,000	-\$2,370,000	This budget amount has been carried forward to be used next financial year 2012/2013. The \$150k allocated to this account is offset with account 1107434 SHAC Upgrade.
	Non-Operating Expenditure										
		1105426	Turtle Boardwalk	\$40,000	\$124,465				-\$19,465	\$105,000	Based on review of the actual expenditure and commitments the remaining balance is to be carried forward to 2012/2013.
		1111435	Stairway to the Moon Development	\$0	\$90,000	-\$48,534				\$41,466	The budgeted expenditure has been reduced to match actual as the project has been completed.
		1107430	SHAC Upgrade - BHP	\$4,012,861	\$5,566,157				-\$4,050,000	\$1,516,157	The \$4.05m is to be carried forward for expenditure in the next financial year 2012/2013.

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		1107431	SHAC Upgrade - RFR	\$3,600,000	\$3,600,000				-\$2,600,000	\$1,000,000	This budget amount has been carried forward to be used next financial year 2012/2013. The corresponding offset appears on page 10, general ledger account: 1107392 CSRFF Grant - SHAC.
		1107433	SHAC Upgrade - CLGF	\$807,745	\$807,745				-\$807,745	\$0	This budget amount has been carried forward to be used next financial year 2012/2013.
		1107434	SHAC Upgrade	\$1,350,000	\$1,350,000				-\$930,000	\$420,000	This budget amount has been carried forward to be used next financial year 2012/2013. \$150k of this carry forward is offset in account 1107395 SHAC Upgrade RFR. \$600k of this carry forward is offset in account 1107392 CSRFF Grant - SHAC.
	Non-Operating Revenue	1107399	T/F from BHP Reserve	-\$4,012,861	-\$5,562,861				\$4,050,000	-\$1,512,861	The \$4.05m is to be carried forward for income in the next financial year 2012/2013.
Recreation Administration											
	Operating Expenditure	1108212	Superannuation	\$0	\$0	\$1,269				\$1,269	Budget increase to match actual expenditure to date.
		1108216	Workers Compensation Insurance	\$7,132	\$5,311	\$896				\$6,207	Budget increase to match actual expenditure to date.
		1108263	Minor Events	\$12,000	\$36,000	\$3,000				\$39,000	The budget has been increased by \$3k based on matching actuals and to allow for the remaining quarter's activities. Increase revenue in GL 1108333 to reflect increase spend
		1108275	Skate Park Mtce	\$30,000	\$30,000	-\$15,000				\$15,000	The budget has been reduced based on actual expenditure as at 31/3/2012 and with consideration to the remaining quarter.
		1108297	Interest Loans 119 &120	\$255,307	\$255,307	-\$254,582				\$725	The budget has been reduced for loan not being taken out.
		1108299	Admin Costs Distributed	\$220,340	\$217,720			\$36,722		\$254,442	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1108333	Reimbursements - Rec Admin	-\$12,000	-\$36,000	-\$3,000				-\$39,000	The budget has been increased by \$3k based on matching actual and the remaining quarter's activities.
	Non Operating Expenditure	1108420	Multi Purpose Recreation Centre - BHP	\$1,700,000	\$4,477,836	\$1,300,000				\$5,777,836	The budget has been increased to allow for \$400K for CCTV and \$900K for civil costs. A reallocation has been approved from BHP.
		1108421	Multi Purpose Recreation Centre - RFR	\$0	\$2,576,061	-\$232,316				\$2,343,745	This budget has been decreased and reallocated against Marquee Park Development RFR 1111402.
		1108498	Principal Loans 119 &120	\$107,857	\$107,857	-\$97,956				\$9,901	The budget has been reduced for loan not being taken out.
	New account		Multi Purpose Recreation Centre Fit Out - BHP	\$0	\$0	\$500,000				\$500,000	The budget has been increased to allow for \$500k for the fit out. A reallocation has been approved from BHP.
	Non Operating Revenue	1108398	from BHP Reserve	-\$1,700,000	-\$4,477,863	-\$1,800,000				-\$6,277,863	The budget has been increased to allow for the reserve transfer impact of a reallocation of funds from BHP. 1108420 Multi Purpose Recreation Centre being \$400K for CCTV and \$900K for civil costs = \$1,300,000 New Account Multi Purpose Recreation Centre Fit Out - BHP being \$500k for the fit out. Total = \$1,800,000
		1108393	T/F from Royalties for Regions Reserve	\$0	-\$2,343,745	\$232,316				-\$2,111,429	This budget has been decreased and reallocated against Marquee Park Development RFR 1111402.
Port Hedland Sports Grounds - Recreation											
	Operating Expenditure	1109231	Hire of Oval	\$0	\$7,500	\$2,200				\$9,700	Budget increase to match actual expenditure to date.
		1109299	Admin Costs Distributed	\$26,467	\$42,360			\$7,111		\$49,471	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2012-13 March	Amended Budget March Review	Rationale
		1109324	Hire Sportsgrounds/Ovals	-\$31,000	-\$21,000	\$9,000				-\$12,000	This budget has been reduced based on review of actual income to date with estimation for the remaining quarter, based on actual income.
	Non Operating Expenditure										
		1109450	Colin Matheson Oval Upgrade - BHP	\$250,000	\$852,006				-\$250,000	\$602,006	The budget has been carried forward for expenditure in the 2012/2013 financial year.
		1109455	Colin Matheson Clubrooms	\$20,000	\$10,722	\$20,000				\$30,722	The budget has been increased based on the 4th quarter requirements.
		1109457	Colin Matheson Oval Parking	\$180,000	\$180,000				-\$159,000	\$21,000	The budget has been reduced based on review of actuals.
		1109500	Sporting Ground Minor Upgrades	\$0	\$20,000				-\$20,000	\$0	The budget has been reduced as there has been no expenditure to date and nothing anticipated for the 4th quarter.
	Non Operating Revenue										
		1109390	T/F from BHP Reserve	-\$250,000	-\$120,000	-\$130,000			\$250,000	\$0	The budgeted revenue has been carried forward to be spent in 2012/2013 financial year. Council Decision 201112/424 passed at the 26/4/2012 Council Meeting.
			New account T/F from Community Facility Reserve	\$0	\$0	-\$130,000				-\$130,000	The budget has been increased for the effect of reserve transfers.
	<u>South Hedland Sports Grounds - Recreation</u>										
	Operating Expenditure										
		1110238	Building Maintenance	\$20,000	\$20,000	\$33,000				\$53,000	The budget has been increased to allow for unexpected maintenance issues: including roof repairs, plumbing and oval maintenance.
		1111267	Project Communications & Media	\$0	\$17,303	\$15,000				\$32,303	Sponsorship revenue will be received for expenditure on the Multi Purpose Recreation Centre and Marquee Park of \$15k therefore the budget is increased to reflect this. Revenue has been increased in account 1110339 Contributions.
		1111281	Interest on Loan - SH Bowling Club	\$16,715	\$16,715				-\$16,715	-\$0	The interest expense has been reduced as this loan has not been required to be taken out to date.
		1111299	Admin Costs Distributed	\$154,969	\$157,157			\$29,217		\$186,374	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1110324	Hire Sportsgrounds/Ovals	-\$19,500	-\$19,500	\$17,500				-\$2,000	The budget has been decreased based on a review of the actual as at 31/3/2012 and the remaining expenditure required.
		1110332	Lights-User Charges	-\$46,500	-\$46,500	\$20,000				-\$26,500	The budgeted revenue has been decreased due to the review highlighting the budget was not achievable, based on meter reading issues.
		1110338	Grants - Dept Sport & Rec	-\$75,000	-\$124,000	\$62,000				-\$62,000	The budget has been decreased based on an incoming grant not to be received.
		1110339	Contributions	\$0	-\$1,025,000	-\$15,000				-\$1,040,000	Sponsorship revenue will be received for use on the Multi Purpose Recreation Centre and Marquee Park of \$15k therefore the budget is increased to reflect this. Expenditure has been increased in account 1111267 Project Communications & Media.
		1110393	Grant - Skate Park	-\$2,000,000	-\$2,000,000	\$2,000,000				\$0	The budget has been reduced to \$0 as the funding will not be received. Offset in account 1110404 and 1110405.
		1111394	Interest Loan - SH Bowling Club	-\$16,715	-\$16,715				\$16,715	\$0	The interest income from SH Bowling Club has been reduced as this loan has not been required to be taken out to date.
	Non Operating Expenditure										
		1110401	Faye Gladstone Netball Courts	\$104,000	\$478,000	\$45,455				\$523,455	The budget has been increased based on receiving further funding to be spent. The corresponding revenue account has been increased: New account.
		1110403	South Hedland Skate Park - BHP	\$1,000,000	\$1,000,000				-\$920,000	\$80,000	The \$920k has been carried forward for expenditure next year 2012/2013.
		1110404	South Hedland Skate Park - RFR	\$1,500,000	\$1,500,000	-\$1,500,000				\$0	The budget has been reduced for funding not being received of \$1.5m. Offset in account 110393.
		1110405	South Hedland Skate Park	\$500,000	\$500,000	-\$500,000				\$0	The budget has been reduced for funding not being received of \$0.5m. Offset in account 1110393
	Non Operating Revenue										

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		1110398	T/F from BHP Reserve	-\$1,000,000	-\$1,000,000				\$920,000	-\$80,000	The \$920k has been carried forward for use next year 2012/2013.
		New Account	Sponsorship	\$0	\$0	-\$45,455				-\$45,455	The budget has been increased due to sponsorship being received. The corresponding expenditure account has been increased. Faye Gladstone Netball Courts 1110401.
<i>Port & South Sports Grounds - P&G</i>											
Operating Expenditure											
		1109234	Ground Maintenance	\$213,000	\$288,000	\$287,000				\$575,000	The budget has been increase budget to \$575k due to mains water being used at Colin Matherson as there are issues with re-used water.
		1110234	Ground Maintenance	\$133,900	\$133,900	-\$33,900				\$100,000	The budget has been decreased based on a review of the actual as at 31/3/2012 and the remaining quarter.
		1110277	Effluent Pump Facilities	\$50,000	\$50,000	\$10,000				\$60,000	The budget has been increased by \$10k due to oval watering expenses being higher than initially budgeted for.
		1110278	Sportsground Surface Repairs	\$43,260	\$43,260	-\$5,820				\$37,440	Budget decrease to match actual expenditure to date.
		1111278	Reticulation Operations	\$200,000	\$200,000	\$20,000				\$220,000	The budget has been decreased based on a review of the actual as at 31/3/2012 and the remaining quarter.
		1111280	St Cecelias School Mowing	\$500	\$500	\$500				\$1,000	The budget has been increased to match actual and include a remaining portion for the 4th quarter.
		1111282	Native Plant Nursery	\$70,000	\$45,000	-\$15,000				\$30,000	The budget has been reduced based on a review of actual expenditure to date and an estimate of expenditure required in the remaining quarter.
		1111283	S H Gardens Maintenance	\$300,000	\$300,000	\$120,000				\$420,000	The budget has been increased as temporary staff fees have exceeded budget.
		1111284	Playground Equipment Maint.	\$15,000	\$30,000	-\$12,300				\$17,700	The budget has been reduced due to remaining expenditure required to be \$5k only for the remaining quarter.
		1111285	Graffiti Removal	\$60,000	\$50,000	-\$20,000				\$30,000	The budget has been reduced based on the actual expenditure to date.
		1111289	Weed & Pest Control	\$115,000	\$115,000	-\$15,000				\$100,000	The budget has been reduced based on the actual expenditure to date.
		1115299	Admin Costs Distributed	\$424,661	\$513,209			\$98,178		\$611,387	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
		1111298	Interest on Loan - Marquee Park	\$337,983	\$337,983	-\$287,593				\$50,390	The budget has been reduced for loan not being taken out.
Non Operating Expenditure											
		1111402	Marquee Park Development - RFR	\$458,268	\$458,268	\$232,316				\$690,584	This budget has been increased and reallocated from MPRC - RFR 1108421.
		1111405	Marquee Park Development - BHP	\$0	\$0	\$700,000				\$700,000	The budget has been increase to allow for an additional \$700K for CCTV, shades and fencing Marquee Park. A reallocation has been approved from BHP.
		1111450	Turf Club Grandstand	\$0	\$59,591	\$35,000				\$94,591	This budget has been increased by \$35k to allow for project management fees and also replacement of data cabling.
		1111495	SS Loan - SH Bowling Club	\$500,000	\$500,000				-\$500,000	\$0	This loan will be carried forward to 2012/2013.
		1111496	Principal Loan - SH Bowling Club	\$6,264	\$6,264				-\$6,264	\$0	This loan will be carried forward to 2012/2013.
		1111497	Loan Principal - Marquee Park	\$135,227	\$135,227	-\$113,005				\$22,222	The budget has been reduced for loan not being taken out.
Non Operating Revenue											
		1111390	T/F from BHP Reserve	-\$100,000	-\$169,563	-\$700,000				-\$869,563	The reserve has been increased for additional expenditure on Marquee Park that has been reallocated from other projects.
		1111393	New SS Loan - SH Bowling Club	-\$50,000	-\$500,000				\$500,000	\$0	This loan will be carried forward to 2012/2013.
		1111395	Principal Loan - SH Bowling Club	-\$6,264	-\$6,264				\$6,264	\$0	This loan will be carried forward to 2012/2013.
		1111392	T/F from Royalties for Regions Reserve	-\$458,268	-\$458,268	-\$232,316				-\$690,584	This budget has been increased and reallocated from MPRC - RFR 1108421.
<i>Port Hedland Library</i>											
Operating Expenditure											
		1116201	Salaries	\$127,971	\$117,971	-\$10,000				\$107,971	The budget has been reduced based on savings identified. The reduction is limited to allow for the remaining quarter.
		1116211	Superannuation Guarantee Levy	\$11,517	\$10,617	-\$900				\$9,717	The budget has been reduced based on savings identified. The reduction is limited to allow for the remaining quarter.
		1116216	Workers Compensation Insurance	\$2,478	\$1,845	\$311				\$2,156	Budget increase to match actual expenditure to date.
		1116234	Building-Maintenance	\$1,700	\$5,000	\$3,000				\$8,000	The budget has been increased as the building is old and therefore has ongoing maintenance issues.

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2012-13 March	Amended Budget March Review	Rationale
		1116299	Admin Costs Distributed	\$31,243	\$30,639			\$3,667		\$34,306	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1116328	Recovery of Cost of Lost Books	-\$1,000	-\$1,000	\$250				-\$750	A budget reduction has come about due to reviewing the actual and revising the budget downward to reflect actual revenue likely to be received by year end.
<u>South Hedland Library</u>											
	Operating Expenditure	1117216	Workers Compensation Insurance	\$6,869	\$5,115	\$863				\$5,978	Budget increase to match actual expenditure to date.
		1117234	Building Maintenance	\$7,000	\$9,000	\$6,000				\$15,000	The budget has been increased due to mould expenses incurred and ongoing air conditioning issues.
		1117236	Western Power Charges	\$18,428	\$18,428	\$1,572				\$20,000	The budget has been increased based on review of actual and consideration of the remaining quarter.
		1117242	Postage	\$2,600	\$2,600	-\$600				\$2,000	The budget has been reduced due to cost savings identified.
		1117243	Telstra Charges	\$6,000	\$6,000	\$1,000				\$7,000	The budget has been increased based on review of actual and consideration of the remaining quarter.
		1117246	Minor Equipment	\$2,600	\$7,600	-\$2,600				\$5,000	The budget has been reduced based on actual expenditure highlighting some savings.
		1117270	VEL025 - MLS Vehicle Operation	\$3,500	\$3,500	-\$1,000				\$2,500	The budget has been reduced based on actual expenditure highlighting some savings.
		1117284	Library Promotion	\$10,200	\$10,200	\$887				\$11,087	Budget increase to match actual expenditure to date.
		1117299	Admin Costs Distributed	\$99,852	\$92,923			\$16,134		\$109,057	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1117325	Photocopy Charges	-\$10,500	-\$10,500	-\$2,800				-\$13,300	The budget has been increased based on actual revenue received and an estimation for the 4th quarter.
	Non Operating Expenditure	1117412	South Hedland Library Upgrades	\$365,000	\$265,000	-\$40,000				\$225,000	The budget has been reduced to \$225k as this is expected to be spend by year end.
<u>Matt Dann Cultural Centre</u>											
	Operating Expenditure	1118231	Insurance	\$4,070	\$3,024	\$537				\$3,561	Budget increase to match actual expenditure to date.
		1118236	Western Power Charges	\$385,170	\$385,170	\$264,830				\$650,000	The budget has been increased to allow for higher than anticipated electricity charges based on review of actuals and amount required til year end.
		1118263	Kiosk Purchases	\$30,000	\$30,000	-\$5,000				\$25,000	The budget has been reduced based on actual expenditure highlighting some savings.
		1118299	Admin Costs Distributed	\$147,903	\$150,344			\$24,997		\$175,341	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue	1118324	Movie Tickets	-\$55,000	-\$75,000	-\$5,000				-\$80,000	The budget has been increased based on a review of the actuals and an estimation of the 4th quarter.
		1118326	General Hire	-\$60,000	-\$60,000	\$10,000				-\$50,000	The budget has been decreased to reflect the loss of a customer and corresponding impact on revenue.
		1118354	Other Minor Sundry Receipts	-\$5,000	-\$5,000	-\$5,000				-\$10,000	The budget has been increased to reflect \$5k in minor receipts still to come in.
<u>Infrastructure Construction</u>											
	Operating Expenditure	1201297	Loan 113 Interest Repay	\$29,373	\$29,373					-\$28,090	The budget has been reduced to match the actuals interest repayments and carry forward the balance unspent to next financial year 2012/2013.
	Operating Revenue										

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		1201386	Contribution - BHP	-\$22,278,948	-\$22,936,364				\$19,920,924	-\$3,015,440	The budget has been carried forward for expenditure in the 2012/2013 financial year.
		1201393	RRG MRWA Road Grant	-\$1,028,597	-\$1,476,541				\$445,848	-\$1,030,693	This budget amount has been carried forward to be used next financial year 2012/2013 for Hamilton Rd and Buttsweld Rd.
		1201394	Black Spot Funding Grant	-\$76,037	-\$128,384				\$78,000	-\$50,384	This budget amount has been carried forward to be used next financial year 2012/2013 for Pinga Street.
		1201396	Roads To Recovery	-\$365,155	-\$1,503,236				\$1,190,359	-\$312,877	This budget amount has been carried forward to be used next financial year 2012/2013 for Hamilton Rd, Buttsweld Rd and Hamilton Road Bridge.
	Non-Operating Expenditure										
		1201402	Wallwork Road Bridge	\$23,129,438	\$21,961,485				-\$20,326,728	\$1,634,757	The budget has been carried forward for expenditure in the 2012/2013 financial year. An estimation of remaining project management fees has been factored into the closing balance required.
		1201423	Shade Structures	\$100,000	\$33,000	-\$10,228				\$22,772	The project has been completed and there have been some savings. Therefore the budget has been reduced to reflect the savings.
		1201427	Town Entry Statement - CLGF	\$50,000	\$100,000				-\$100,000	\$0	This budget amount has been carried forward to be used next financial year 2012/2013.
		1201440	Cycleway Development	\$633,636	\$600,940	-\$79,280				\$521,660	This item is funded through BHP. The budget has been reduced and reallocated. A request to reallocate a portion of the funds to 1108420 Multi Purpose Recreation Centre \$1.3m for CCTV and civil works has been approved.
		1201438	West End Greening Stage 2	\$702,616	\$702,616	-\$702,616				\$0	The budget has been reduced for reallocation. This item is funded through BHP. A request to reallocate the funds to 1108420 Multi Purpose Recreation Centre \$1.3m for CCTV and civil works has been approved.
		1201447	Buttsweld Rd	\$0	\$995,910				-\$500,000	\$495,910	The \$500k has been carried forward for expenditure next financial year 2012/2013.
		1201449	Murdoch Drive	\$150,000	\$75,000				-\$75,000	\$0	This budget amount has been carried forward to be used next financial year 2012/2013.
		1201453	Hamilton Road RRG	\$800,000	\$632,068				-\$609,000	\$23,068	This budget amount has been carried forward to be used next financial year 2012/2013.
		1201476	South Hedland Footpath Const	\$0	\$28,910	-\$28,910				-\$0	The budget has been reduced as it is not going ahead. This item is funded through BHP. A request to reallocate the funds to 1108420 Multi Purpose Recreation Centre \$1.3m for CCTV and civil works has been approved.
		1201486	Wedgfield Upgrades	\$500,000	\$417,036				-\$370,000	\$47,036	The \$370k is to be carried forward for expenditure on Pinga Street next financial year 2012/2013.
		1201495	PH Light Industrial Area Drainage	\$0	\$150,000				-\$150,000	\$0	Project deferred due to resources.
		1201496	Hamilton Road Bridge	\$0	\$840,000				-\$420,000	\$420,000	The project is due for completion July (MRWA). Therefore the amount to complete the project next financial year 2012/2013 is to be carried forward.
		1201497	North Circular Bridge	\$0	\$450,000				-\$225,000	\$225,000	The project is due for completion July (MRWA). Therefore the amount to complete the project next financial year 2012/2013 is to be carried forward.
		1201498	Loan 113 Principal	\$36,865	\$36,865				-\$10,649	\$26,216	The budget has been reduced to match the actual repayments and carry forward the balance unspent to next financial year 2012/2013.
	Non Operating Revenue										
		1201385	Transfer from Loan Funds	-\$850,000	-\$850,000				\$850,000	\$0	This budget amount has been carried forward to be used next financial year 2012/2013 for the Wallwork Road Bridge.
		1201373	T/F from BHP Reserve	-\$814,592	-\$810,806	\$810,806				\$0	The budget has been reduced as these funds have been reallocated by BHP to other BHP projects.
	<u>Engineering Management</u>										
	Operating Expenditure										
		1202212	Superannuation - Council	\$0	\$0	\$3,385				\$3,385	Budget increase to match actual expenditure to date.
		1202216	Workers Compensation Insurance	\$9,985	\$7,435	\$1,255				\$8,690	Budget increase to match actual expenditure to date.
		1202221	Staff Housing	\$234,000	\$234,000	-\$118,000				\$116,000	The budget has been reduced due to cost savings in the project management costs being less than anticipated.
		1202287	Management Planning	\$60,000	\$1,237	-\$45				\$1,192	Budget decrease to match actual expenditure to date.

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		1202299	Admin Costs Distributed	\$165,300	\$154,808			-\$149,086		\$5,722	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses	
		1402277	VEL - MTS Vehicle Operation	\$0	\$1,000	-\$1,000				\$0	The budget has been reduced to \$0 as this vehicle will not be received until next financial year.	
<u>Infrastructure Mtce Technical Service</u>												
		Operating Expenditure										
		1204234	Depot Building Maintenance	\$15,000	\$15,000	\$17,000				\$32,000	This budget has been increased to allow for costs relating to the converting the training room to offices.	
		1204283	Depot Operating Expenses	\$45,000	\$45,000	\$118				\$45,118	Budget increase to match actual expenditure to date.	
		1204299	Admin Costs Distributed	\$344,139	\$371,650			\$58,593		\$430,243	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses	
		Operating Revenue										
		1204331	Private Vehicle Use Reimb.	-\$2,700	-\$2,700	-\$8,600				-\$11,300	The budget has been increased as the quantity of vehicles has been increased to which reimbursed are received.	
<u>Infrastructure Mtce Engineering</u>												
		Operating Expenditure										
		1203281	Drainage Maintenance	\$173,644	\$173,644	\$26,356				\$200,000	Due to an increase in rain and growth there are higher than budgeted drainage costs. Therefore the budget has been increased to reflect this.	
		1203282	Floodwater Lift Pump-Maint	\$58,000	\$58,000	-\$50,000				\$8,000	The budget has been reduce to reflect actual expenditure relating to the replacement of 2 pumps.	
		1204281	Roadworks signs	\$5,000	\$5,000	\$795				\$5,795	Budget increase to match actual expenditure to date.	
		1206276	Crossover Constn Subsidy	\$13,000	\$8,000	-\$3,000				\$5,000	The budget has been decreased to reflect actual activity being 3 more application fees to come in.	
		1206278	Roadworks-General Maintenance	\$318,347	\$218,347	\$20,000				\$238,347	The budget has been increased based on reviewing the actual and meeting the commitments in the 4th quarter.	
		1206280	Footpath Maintenance	\$80,000	\$80,000	-\$20,000				\$60,000	The budget has been decreased based on review of actual and estimation of the 4th quarter requirements.	
		1206299	Admin Costs Distributed	\$251,906	\$219,338			\$39,059		\$258,397	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses	
<u>Infrastructure Mtce Road Verge</u>												
		Operating Expenditure										
		1204278	Water Services Operation Costs	\$30,000	\$30,000	\$20,000				\$50,000	The budget has been increased to allow for Colin Matherson Oval back fill and maintenance being \$20k.	
		1207280	Medians Mtce	\$70,000	\$70,000	\$10,000				\$80,000	The budget increase is based on review of actual and an estimation of the 4th quarter requirements.	
		1207282	Slashing	\$80,000	\$100,000	\$20,000				\$120,000	The budget has been increased to allow for further slashing still required and clean ups.	
		1207285	Street Tree Maintenance	\$120,000	\$120,000	\$10,000				\$130,000	The budget increase is based on review of actual and an estimation of the 4th quarter requirements.	
		1207289	Street Sweeper Maintenance	\$50,000	\$55,000	\$15,000				\$70,000	The budget has been increased by the costs of unexpected repairs being \$15k.	
		1207299	Admin Costs Distributed	\$54,709	\$59,093			\$16,264		\$75,357	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses	
<u>Plant Purchases</u>												
		Non Operating Expenditure										
		1208443	Light Vehicle Replacement	\$530,000	\$645,000	-\$17,000				-\$273,830	\$354,170	The budget has been reduced due to savings identified. A portion of the budget has also been carried forward due to orders for vehicles happening next financial year.
<u>Private Works</u>												
		Operating Expenditure										
		1401265	Private Works - Various	\$10,000	\$30,000	-\$10,000				\$20,000	The budget has been decreased due to review of actual expenditure and anticipated costs for the 4th quarter.	

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	Operating Revenue	1401324	Reimbursements - Private Works	-\$25,000	-\$60,000	\$10,000				-\$50,000	The budget has been decreased due to review of actual expenditure linked to income and includes anticipated income for the 4th quarter.	
	<u>Airport - Administration</u>											
	Operating Expenditure	1210216	Workers Compensation Insurance	\$17,117	\$12,746	\$2,151				\$14,897	Budget increase to match actual expenditure to date.	
		1210237	Water Corporation Charges	\$30,380	\$30,380	\$15,000				\$45,380	The budget has been increase for the airport administration water charges of \$15k that have been allocated to this account.	
		1210259	Valuation Expenses	\$10,000	\$40,000	-\$10,000				\$30,000	The budget has been reduced with consideration of the remaining expenditure for the hire car development valuation.	
		1210261	Legal Expenses	\$15,000	\$15,000	\$10,000				\$25,000	The budget has been increased based on reviewing the actual and meeting the commitments in the 4th quarter.	
		1210262	Paid Parking Bank Charges	\$0	\$25,000	-\$15,000				\$10,000	The budget has been reduced due to the paid parking machine being out of order and the corresponding residual effect on this account.	
		1210265	ASIC Card Expense	\$6,000	\$6,000	\$10,000				\$16,000	This budget has been increase due to staff movements which have led to increased costs.	
		1210280	Registration & Flight Data	\$4,000	\$46,000	-\$26,000				\$20,000	The budget has been reduced based on remaining registrations required for Air Service Fees.	
		1210299	Admin Costs Distributed	\$650,763	\$872,260			-\$225,478		\$646,782	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses	
	Operating Revenue	1210324	Landing Charges	-\$2,900,000	-\$2,900,000	-\$400,000				-\$3,300,000	The budget has been increased based on actual and anticipated revenue to be earned in the 4th quarter	
		1210325	Passenger Service Charges	-\$6,700,000	-\$7,200,000	-\$350,000				-\$7,550,000	The budget has been increased, as review of the actual revenue has been higher than expected including the impact of the 4th quarter.	
		1210336	Lost & Damaged Tickets - Paid Parking Fees	-\$200	-\$200	\$200				\$0	The budget has been reduced as there are no actual to date and none expected whilst the paid parking terminal under repair.	
		1210352	Other Sundry Income	-\$10,000	-\$10,000	\$2,000				-\$8,000	Reduce by \$2k based on review of actuals and consideration of the 4th quarter.	
	Non Operating Expenditure	1210402	Parking	\$1,285,000	\$1,482,223	-\$101,270				\$1,380,953	Budget decrease to match actual expenditure to date.	
		1210425	Airport Housing Development	\$225,000	\$679,825	-\$143,851				\$535,974	The budget has been reduced to match actual expenditure as the project it complete and there have been some savings identified.	
		1210451	Building Upgrades	\$628,000	\$628,000				-\$619,000	\$9,000	The budget has been reduced as this expenditure will be spent in the 2012/2013 financial year.	
		1210454	Main Apron Extension	\$350,000	\$350,000				-\$350,000	\$0	The budget has been reduced as this expenditure will be spent in the 2012/2013 financial year.	
		1210455	Main Apron Strengthening	\$800,000	\$800,000				-\$800,000	\$0	The budget has been reduced as this expenditure will be spent in the 2012/2013 financial year.	
		1210471	Hire Car Development	\$200,000	\$200,000				-\$90,000	\$110,000	The \$90k of this budget has been carried forward for expenditure in the next financial year 2012/2013.	
		1210498	T/F To AP Capital Reserve	\$5,661,407	\$4,215,378	\$897,069				\$5,112,447	This budget adjustment is to capture the effect of the budget changes and carry forwards on the reserve transfers.	
	Non Operating Revenue	1210398	T/F From Ap Capital Works Res	-\$8,654,415	-\$10,948,530	\$245,121			\$1,859,000	-\$8,844,409	This budget adjustment is to capture the effect of the budget changes on the reserve transfers.	
	<u>Airport Maintenance</u>											
	Operating Expenditure	1211249	Conveyor Maintenance	\$104,110	\$104,110	\$10,000				\$114,110	This budget has been increase to allow for any maintenance requirements due to belt failures in the remaining quarter.	
		1211250	Building Terminal	\$100,000	\$150,000	\$20,000				\$170,000	This budget has been increased to cover all maintenance issues within the terminal building and the hanger through to June 2012.	
		1211251	Airconditioning Terminal	\$65,000	\$65,000	\$10,000				\$75,000	The budget has been increased to allow for the ongoing air conditioning issues at the airport til year end.	

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2012-13 March	Amended Budget March Review	Rationale
		1211258	Street Lighting	\$12,420	\$25,000	\$10,000				\$35,000	The budget has been increased due to electrical repairs required on the lighting due to aging lamps.
		1211259	Fire Appliances	\$62,780	\$62,780	-\$10,000				\$52,780	The budget has been decreased due to savings identified.
		1211262	Cleaning	\$82,800	\$202,800	\$11,000				\$213,800	The budget has been increased based on a review of the actual and the remaining anticipated charges for the 4th quarter.
		1211268	Security	\$5,000	\$5,000	-\$5,000				\$0	The budget has been reduced to \$0 as there are no security costs that are captured under this general ledger.
		1211275	Electrical Repairs Airside	\$70,000	\$120,000	\$70,000				\$190,000	The budget has been increased to allow for any electrical issues that may require attention in the 4th quarter.
		1211282	Public Relations / Promotion	\$50,000	\$50,000	-\$25,000				\$25,000	The budget has been decreased based on actual expenditure revealing there has been savings in this area.
		1211287	Landside Maintenance	\$10,350	\$10,350	\$10,000				\$20,350	The budget has been increased to allow for fencing, tree maintenance and signage.
<u>Airport Plant Operating</u>											
		Operating Expenditure									
		1212250	VEL027 - Airport Manager Vehicle	\$3,500	\$1,500	-\$1,000				\$500	The budget has been decreased due to savings identified.
		1212251	VEL028 - ARO - Toyota Hilux Ute	\$10,500	\$10,500	-\$7,000				\$3,500	The budget has been decreased based on the actual and the remaining 4th quarter.
		1212270	VEH003 - 8Gz 387 Kubota Tractor	\$2,000	\$2,000	\$1,059				\$3,059	Budget increase to match actual expenditure to date.
		1212271	VEH004 - Case Loader	\$0	\$10,000	-\$2,000				\$8,000	The budget has been decreased based on the actual and the remaining 4th quarter.
		1212272	Hino Truck Mobile Stairs	\$3,000	\$3,000	-\$2,000				\$1,000	The budget has been decreased based on the actual and the remaining 4th quarter.
<u>Administration Building Overheads</u>											
		Operating Expenditure									
		1214237	Western Corporation Charges	\$15,000	\$15,000	-\$15,000				\$0	The budget has been decreased and reallocated to the airport administration water charges account, to match the actual expenditure.
<u>Tourism & Area Promotion</u>											
		Operating Expenditure									
		1301299	Admin Costs Distributed	\$15,804	\$28,944			\$4,705		\$33,649	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
<u>Building Control</u>											
		Operating Expenditure									
		1302216	Workers Compensation Insurance	\$9,985	\$6,566	\$1,255				\$7,821	Budget increase to match actual expenditure to date.
		1302241	Office Expenses	\$500	\$500	-\$480				\$20	The budget has been reduced to match actual.
		1302243	Telstra Charges	\$3,500	\$2,540	\$960				\$3,500	The budget has been increased to capture the actual amount of Telstra charges with consideration to the remaining quarter.
		1302262	Contract- Building Surveyors	\$0	\$125,000	\$25,612				\$150,612	The budget has been increased to meet the actual expenditure anticipated at year end.
		1302263	Engineering Advice	\$0	\$15,000	-\$10,000				\$5,000	The budget has been reduced due to appointing a new staff member with these skills.
		1302272	VEL030 - MBS Vehicle Operation	\$3,500	\$1,500	\$500				\$2,000	The budget has been increased based on the actual and the remaining 4th quarter.
		1302299	Admin Costs Distributed	\$121,601	\$114,655			\$24,134		\$138,789	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
		Operating Revenue									
		1302324	Licences - Building	-\$1,200,000	-\$1,400,000	-\$15,000				-\$1,415,000	The budget has been increased based on an estimation of the year end balance.
		1302326	Licences - Stratas	-\$4,000	-\$15,000	-\$5,000				-\$20,000	The budget has been raised to allow for increased demand in strata applications identified. This is expected to continue in the 4th quarter.
		1302331	Private Vehicle Use Reimb.	\$0	-\$1,560	-\$2,000				-\$3,560	The budget has been reduced based on actual and the anticipated expenditure for the remaining quarter.
		1302344	Other reimbursements	\$0	\$0	-\$24,545				-\$24,545	The budget has been increased to reflect actual revenue received.

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2012-13 March	Amended Budget March Review	Rationale
<u>Building Maintenance</u>											
	Operating Expenditure										
		1408201	Salaries	\$0	\$168,270	-\$20,000				\$148,270	The budget has been reduced due to vacancies and savings identified.
		1408211	Superannuation Guarantee Levy	\$0	\$8,350	-\$1,800				\$6,550	The budget has been reduced due to vacancies and savings identified.
		1408299	Admin Costs Distributed	\$0	\$30,751			\$5,092		\$35,843	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
<u>Economic Development</u>											
	Operating Expenditure										
		1304201	Salaries	\$415,777	\$319,777	-\$30,000				\$289,777	The budget has been reduced due to vacancies and savings identified.
		1304211	Superannuation Guarantee Levy	\$37,420	\$28,780	-\$2,700				\$26,080	The budget has been reduced due to vacancies and savings identified.
		1304216	Workers Compensation Insurance	\$5,706	\$4,249	\$717				\$4,966	Budget increase to match actual expenditure to date.
		1304252	Developer Attraction Initiatives	\$6,600	\$6,600	-\$6,600				\$0	The budget has been reduced as there is no expenditure YTD and no requirement for this in the 4th quarter.
		1304260	Economic Development Projects	\$105,000	\$121,300				-\$3,000	\$118,300	\$3k is to be carried over for expenditure next financial year 2012/2013.
		1304299	Admin Costs Distributed	\$108,907	\$126,128			\$21,176		\$147,304	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
	Operating Revenue										
		1303357	Lease Income	-\$1,506,066	-\$1,643,066	-\$7,300				-\$1,650,366	The budget has been increased based on an estimation of the year end balance.
		1304338	Reimburse Vehicle	-\$1,500	-\$55	-\$1,500				-\$1,555	The budget has been increased to reflect actual costs.
<u>Public Works Overheads - Engineering</u>											
	Operating Expenditure										
		1402201	Salaries	\$880,602	\$580,602	-\$20,000				\$560,602	The budget is to be reduced due to vacancies identified and henceforth cost savings.
		1402211	Superannuation Guarantee Levy	\$250,000	\$223,000	-\$1,800				\$221,200	The budget is to be reduced due to vacancies identified and henceforth cost savings.
		1402206	Depot Staff Meetings	\$11,808	\$6,808	-\$3,000				\$3,808	There budget has been reduced based on the number of meetings that are left for the year and the amount required for these.
		1402213	Es Protective Clothing/Uniform	\$40,000	\$40,000	-\$15,000				\$25,000	The budget has been reduced based on the number of new starters anticipated to commence during the quarter and the corresponding ES protective clothing required for them.
		1402216	Workers Comp Insurance Owf	\$82,734	\$61,603	\$10,397				\$72,000	Budget increase to match actual expenditure to date.
		1402232	Es Office Lease & Cleaning	\$15,000	\$22,000	-\$8,000				\$14,000	The budget has been reduced based on what is required for the remainder of the year.
		1402243	Telstra Charges	\$7,800	\$11,800	\$5,200				\$17,000	The budget has been increased due to higher than expected mobile phone costs incurred.
		1402299	Admin Costs Distributed	\$408,834	\$358,624			\$61,200		\$419,824	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses
		1402551	Less Alloc To Wks & Services	-\$2,856,065	-\$2,451,351	-\$28,997				-\$2,480,348	The budget increase is to cover expenses from the total plant operating costs overhead.
<u>Plant Operating Costs</u>											
	Operating Expenditure										
		1403277	Workshop Oil,Grease & Gas	\$30,000	\$40,000	\$10,000				\$50,000	The budget has been increase by \$10k to match anticipated expenditure til year end.
		1403279	Insurance Premiums	\$90,510	\$97,131	\$889				\$98,020	Budget increase to match actual expenditure to date.
		1403555	Less Allocations To Works	-\$991,454	-\$883,542	\$12,396				-\$871,146	The budget increase is to cover expenses from the total public works overhead.
	Operating Revenue										
		1403350	Diesel Fuel Rebate Scheme	-\$30,000	-\$63,033	-\$23,285				-\$86,318	The budget has been increased to reflect revenue received year to date with an estimation for the remaining quarter.
<u>Salaries and Wages</u>											
	Operating Expenditure										

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		1406002	Workers Compensation Payments	\$5,000	\$74,000	\$49,341				\$123,341	The budget has been increased based on projecting the remaining costs to be incurred to year end.
	Operating Revenue	1406004	Reimbursement - Workers Comp	-\$10,000	-\$74,000	-\$49,341				-\$123,341	The budget has been increased based on projecting the remaining costs to be incurred to year end and subsequently recovered from the insurer.
		1406005	REIMB-Income Protection Insurance GEN	\$0	-\$40,000	-\$100,813				-\$140,813	Budget increase to match actual revenue received to date.
<i>Other Unclassified</i>											
	Operating Expenditure	1407282	Vandalism Damage Unclaimable	\$10,000	\$10,000	-\$3,000				\$7,000	The budget has been decreased based on actuals and an estimate of the 4th quarter.
	Operating Revenue	1407333	Reimbursement Of Claims	-\$20,000	-\$20,000	-\$15,000				-\$35,000	The budget has been increased based on a review of the actuals and an estimate for the 4th quarter.
GRAND TOTAL				-\$1,978,463	-\$3,449,327	-\$50,000	\$50,000	\$0	-\$6,382,958	-\$9,832,285	