

**BUDGET REVIEW
SEPTEMBER 2011**

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2010-11	Adjustments	Council Approvals	Accounting Adjustments	Amended Budget September Review	Rationale
<u>Rates</u>											
	Operating Expenditure										
		301201	Salaries	\$164,393	\$164,393		-\$3,000			\$161,393	Budget decrease relates to savings from timing on increments.
		301211	Superannuation Guarantee Levy	\$14,795	\$14,795		-\$270			\$14,525	Budget decrease relates to savings from timing on increments.
		301216	Workers Compensation Insurance	\$2,853	\$2,853		-\$187			\$2,666	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		301275	Rate Concessions	\$95,329	\$95,329		-\$4,022			\$91,307	Rates concessions are included in account 301301. The total concessions approved for the year amounted to \$91,307.32.
		301276	Rates Written Off	\$0	\$0		\$32,935			\$32,935	The increase in budget relates to the final write-off for Dampier Salt overpayment as well as minor write-offs during the year.
		301299	Admin Costs Distributed	\$70,347	\$70,347				\$6,755	\$77,101	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		301301	Rates Levied GRV	-\$13,054,822	-\$13,054,822		\$32,761			-\$13,022,061	Budget decreased to match actual expenditure.
		301302	Rates Levied GRV Minimum	-\$690,000	-\$690,000		-\$92,000			-\$782,000	Budget increased to match actual expenditure to date.
		301303	Rates Levied UV	-\$1,009,640	-\$1,009,640		-\$8,099			-\$1,017,739	Budget increased to match actual expenditure to date.
		301304	Rates Levied UV Minimum	-\$349,000	-\$349,000		\$32,000			-\$317,000	Budget increased to match actual expenditure to date.
		301305	Rates Interim Levies	-\$500,000	-\$500,000		-\$200,000			-\$700,000	The budget increase represents additional interim rates that will issued for the remainder of the year for new buildings and sub-divisions.
		301309	Instalment Interest Charge	-\$50,000	-\$50,000		-\$7,000			-\$57,000	The budget increase represents additional instalment interest charge that will be collected for remainder of the year.
		301310	Instalment Administration Fee	-\$45,000	-\$45,000		-\$5,000			-\$50,000	The budget increase represents additional instalment interest charge that will be collected for remainder of the year.
		301314	Rate Incentive Donation	-\$10,000	-\$10,000		-\$1,000			-\$11,000	Budget increased to match actual expenditure to date.
<u>General Purpose Grant</u>											
	Operating Revenue										
		302390	Grants Commission	-\$2,222,816	-\$2,222,816		\$544,702			-\$1,678,114	The budget is decreased to match actual funding available from Grants Commission.
		302391	Formula Local Road Grant	-\$620,947	-\$620,947		-\$171,818			-\$792,765	The budget is decreased to match actual funding available from Grants Commission.
<u>Members</u>											
	Operating Expenditure										
		401272	WALGA Subscription	\$32,000	\$32,000		\$3,443			\$35,443	Budget increased to match actual subscription charge for the year.
		401275	Public Relations	\$200,000	\$200,000		\$20,000			\$220,000	The budget increase relates to costs associated with Governer General and Simon Crean's visits.
		401278	Councillors Meeting Fees	\$49,000	\$49,000		\$5,250			\$54,250	Budget increase relates to fees for the additional Councillor elected.
		401281	Business Of The Year Awards	\$4,000	\$4,000		\$736			\$4,736	Budget increased to match actual expenditure to date.
		401282	Insurance	\$1,650	\$1,650		-\$960			\$690	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		401283	PRC Contribution	\$199,250	\$199,250		\$10,000			\$209,250	The budget increase relates to the contribution to Pilbara Regional Council for the Tourism Short Stay Accomodation Study
		401289	Telecommunications Allowance	\$19,200	\$19,200		\$2,060			\$21,260	Budget increase relates to fees for the additional Councillor elected.
		401291	Technology Expenses	\$8,000	\$8,000		\$750			\$8,750	Budget increase relates to fees for the additional Councillor elected.
		401299	Admin Costs Distributed	\$1,019,334	\$1,019,334				\$104,540	\$1,123,873	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u>Financial Services</u>											
	Operating Expenditure										
		402201	Salaries	\$958,953	\$958,953		-\$58,500			\$900,453	The decrease in budget represents transfer to Corporate Support business unit to finance the Records Officer position.
		402211	Superannuation Guarantee Levy	\$86,306	\$86,306		-\$5,265			\$81,041	The decrease in budget represents transfer to Corporate Support business unit to finance the Records Officer position.
		402216	Workers Compensation Insurance	\$15,954	\$15,954		-\$1,044			\$14,910	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.

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		402217	Officers Liability Insurance	\$14,300	\$14,300		-\$2,440			\$11,860	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		402221	Staff Housing	\$0	\$0		\$48,000			\$48,000	The Budget increase reflects additional housing expenses for the Coordinator FM position.
		402256	Collection Fees - Sundry Drs	\$1,000	\$1,000		\$5,000			\$6,000	The budget increase relates to increased collection fee resulting from more small business debtors being referred to debt collector.
		402299	Admin Costs Distributed	-\$1,856,328	-\$1,856,328				-\$2,003	-\$1,858,331	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	402338	Reimburse Vehicle	-\$1,560	-\$1,560		\$1,560			\$0	The budget is reduced to nil as the Manager Financial Services do not use the vehicle for private use.
		402342	Contributions	-\$130,000	-\$130,000		\$30,000			-\$100,000	The budget is reduced because the contribution from the Department of Local Government towards the development of the 10 yr financial plan was received in 2010/11.
Corporate Support											
	Operating Expenditure	404201	Salaries	\$1,341,637	\$1,341,637		\$100,500			\$1,442,137	The budget is increased to reflect the upgrading of the OSH Coordinator position (\$42k). The \$58.5k increase represents a transfer from account 402201 relating to the Records Officer.
		404211	Superannuation Guarantee Levy	\$120,747	\$120,747		\$9,045			\$129,792	The budget is increased to reflect the the increase in salaries budget above.
		404216	Workers Compensation Insurance	\$22,110	\$22,110		-\$1,447			\$20,663	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		404260	HR MOD Vehicle Operation Gen	\$0	\$0		\$3,500			\$3,500	The budget represents operating costs associated with the use of the car.
		404270	VEL002 - MCS Vehicle Operation	\$3,500	\$3,500		\$5,000			\$8,500	The increase in budget represents additional lease rentals as there are delays in getting the replacement vehicles.
		404272	Civic Centre Planning	\$20,110	\$20,110		\$4,000			\$24,110	The budget increase reflects a transfer from Rangers business unit to purchase a generator
		404273	Website Development	\$90,000	\$90,000		-\$30,000			\$60,000	The cost associated with the Airport website development is transferred across to the Airport business unit.
		404284	Organisation Employee Expenses	\$5,000	\$5,000		\$7,300			\$12,300	The budget is increased to reflect length of service gifts.
		405249	Corporate Software Licences	\$450,000	\$450,000		\$32,260			\$482,260	The Budget increase reflects the purchase of two Autocad 2012 licences
		407299	Admin Costs Distributed	-\$3,365,403	-\$3,365,403				-\$315,025	-\$3,680,428	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	402335	Rebate - Advertising	-\$12,000	-\$12,000		-\$5,482			-\$17,482	Budget is increased to match actuals revenue received in Oct
	Non-Operating Expenditure	406451	Records Facility	\$0	\$0	\$9,004				\$9,004	The budget increase represents carryover from 10/11
Corporate Management											
	Operating Expenditure	406201	Salaries	\$1,422,585	\$1,422,585		\$52,885			\$1,475,470	Budget increase relates to L4 Publicity Officer commencing from 24 Oct
		406211	Superannuation Guarantee Levy	\$128,033	\$128,033		\$4,760			\$132,792	Budget increase relates to L4 Publicity Officer commencing from 24 Oct
		406216	Workers Compensation Insurance	\$18,244	\$18,244		-\$1,194			\$17,050	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		406221	COR Staff Housing Gen				\$60,000			\$60,000	The budget increase reflects accomodation costs for the new Marketing Manager
		406269	COR VEL- Marketing Manager Vehicle Operation				\$4,500			\$4,500	The budget increase represents vehicle operation costs for the new Marketing Manager
		406275	Subscriptions	\$500	\$500			\$50,000		\$50,500	The budget increase represents membership of WARCA. Council Resolution 201112/176 (Council Meeting 19 Oct 2011)

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		406280	Executive Training and Travel	\$78,000	\$78,000		\$22,000			\$100,000	Budget increase relates to increased travel relating to development within Port Hedland.
		406299	Admin Costs Distributed	-\$1,814,411	-\$1,814,411				-\$192,951	-\$2,007,362	The adjustment relates to administration costs distributed to other business units.
<u>Rangers - Fire Prevention</u>											
			Operating Expenditure								
		501255	Fire Insurance	\$2,750	\$2,750		-\$390			\$2,360	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		501257	Fire mitigation Programme	\$5,000	\$5,000		\$15,000			\$20,000	The budget is increased to reflect the additional cost associated with fire prevention.
<u>Rangers - Animal Control</u>											
			Operating Expenditure								
		502212	Superannuation	\$0	\$0		\$10,000			\$10,000	Budget is increased to reflect commencement of co-contributions
		502216	Workers Compensation Insurance	\$9,985	\$9,985		-\$653			\$9,332	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		502254	Minor Equipment	\$4,000	\$4,000		\$2,000			\$6,000	The budget is increased to capture the cost for satellite phone for use by rangers when attending fire.
		502281	Animal Carcase Disposal	\$10,500	\$10,500		\$2,000			\$12,500	The budget is increased to reflect increase in costs of disposal.
		502299	Admin Costs Distributed	\$109,360	\$109,360				\$5,278	\$114,639	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u>Other Public Safety</u>											
			Operating Expenditure								
		503201	Salaries	\$85,244	\$85,244		-\$10,000			\$75,244	The budget decrease represents reduced costs resulting from staff changing to part time employment
		503211	Superannuation	\$7,672	\$7,672		-\$900			\$6,772	The budget decrease represents reduced costs resulting from staff changing to part time employment
		503160	Workers Compensation Insurance	\$1,426	\$1,426		-\$93			\$1,333	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		503299	Admin Costs Distributed	\$74,382	\$74,382				\$363	\$74,745	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
<u>Rangers - Parking</u>											
			Operating Expenditure								
		503265	Vehicle Impounding Expenses	\$6,500	\$6,500		\$2,000			\$8,500	The budget is increased to reflect increase in towage costs
			Operating Revenue								
		504324	Parking-Fines & Penalties	-\$10,000	-\$10,000		-\$5,000			-\$15,000	The budget is increased to reflect additional revenue for the remainder of the year
<u>SES/Emergency Management</u>											
			Operating Expenditure								
		505219	SES Grant Expenditure	\$0	\$0		\$40,000			\$40,000	The increase in budget reflects purchase of a 4wd vehicle. A grant will be received for this from FESA. This will be offset with 505318
		505231	Insurance	\$8,860	\$8,860		-\$2,240			\$6,620	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		505299	Admin Costs Distributed	\$28,376	\$28,376				\$6,884	\$35,260	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
			Operating Revenue								
		505318	FESA Capital Grant	\$0	\$0		-\$40,000			-\$40,000	The increase in budget reflects the additional capital grant for a 4wd vehicle to be received from FESA.
			Non- Operating Expenditure								
		505424	Hardstands for Generators	\$4,000	\$4,000		-\$4,000			\$0	Budget moved to Corporate Support IT, account 404272

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<u>Environmental Health - Health Inspection & Admin</u>											
	Operating Expenditure										
		702201	Salaries	\$311,911	\$311,911		-\$10,000			\$301,911	The budget is reduced to reflect the lower overtime hours.
		702211	Superannuation Guarantee Levy	\$28,072	\$28,072		-\$900			\$27,172	The budget is reduced to reflect the lower overtime hours.
		702216	Workers Compensation Insurance	\$4,279	\$4,279		-\$280			\$3,999	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		702220	Staff Training	\$0	\$0	\$10,024				\$10,024	The budget allocated to purchase food inspection books for training. Carryover from 10/11 (\$13,976 less \$1,906 actual spent)
		702241	Office Expenses/Stationery	\$0	\$0		\$351			\$351	The budget is increased to match actual expenditure.
		702299	Admin Costs Distributed	\$64,151	\$64,151				\$1,708	\$65,859	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		702328	Licences - Sewage Apparatus	-\$4,000	-\$4,000		-\$1,000			-\$5,000	The budget is increased to reflect revenue to be collected for the remainder of the year.
<u>Environmental Health - Pest Control</u>											
	Operating Expenditure										
		703282	Mosquito Survey Supplies	\$500	\$500		\$250			\$750	The budget is increased to reflect the purchase of new traps.
		703299	Admin Costs Distributed	\$2,579	\$2,579				\$114	\$2,693	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		703324	CLAG Reimbursements - Mosquito Control	-\$3,000	-\$3,000		-\$3,454			-\$6,454	The budget is increased to reflect additional contribution received.
<u>Environmental Health</u>											
	Operating Expenditure										
		705280	Foreshore Rehabilitation	\$45,000	\$45,000		\$25,545			\$70,545	The budget is increased to capture expenses associated with engaging a coastal engineer as presented at the 19 Oct Council Meeting. The contribution that will be received to fund this is reflected in 705330.
	Operating Revenue										
		705330	Contributions - Foreshore Rehabilitation	\$0	\$0		-\$25,545			-\$25,545	The budget is increased to reflect funding to be received for the engagement of the coastal engineer.
<u>Len Taplin Day Care</u>											
	Operating Expenditure										
		803231	Building Insurance	\$6,220	\$6,220		\$3,890			\$10,110	Budget increase relates to redistributing insurance costs based on actual premiums.
<u>Rose Nowers Day Care</u>											
	Operating Expenditure										
		804231	Building Insurance	\$4,210	\$4,210		\$1,320			\$5,530	Budget increase relates to redistributing insurance costs based on actual premiums.
<u>Pilbara Family Day Care</u>											
	Operating Expenditure										
		805299	Admin Costs Distributed	\$46	\$46				\$1	\$48	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u>Retirement Village</u>											
	Operating Expenditure										
		807231	Building Insurance	\$5,170	\$5,170		\$17,630			\$22,800	Budget increase relates to redistributing insurance costs based on actual premiums.
<u>Aged Care</u>											
	Operating Expenditure										

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		809231	Building Insurance	\$14,690	\$14,690		-\$4,730			\$9,960	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
<i>Other Welfare</i>											
	Operating Expenditure	810231	Youth Involv Cncl - Insurance	\$6,620	\$6,620		\$1,120			\$7,740	Budget increase relates to redistributing insurance costs based on actual premiums.
		810233	Rental Assistance Hedland Playgroup Assoc	\$0	\$0		\$30,000			\$30,000	Contribution to the Centre not identified in the initial budget process.
<i>Community Services and Development</i>											
	Operating Expenditure	813216	Workers Compensation Insurance	\$2,372	\$2,372		-\$155			\$2,217	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		813299	Admin Costs Distributed	\$518,039	\$518,039				\$14,813	\$532,852	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<i>Building Services - Staff Housing</i>											
	Operating Expenditure	901251	Admin Costs Distributed	\$121,738	\$121,738				\$3,487	\$125,225	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<i>Waste Management Business Unit</i>											
	Operating Revenue	1011392	Waste Management Contributions	\$0	\$0	\$86,209				\$86,209	The budget increase reflects the carryover of \$86,209 from the 10/11
<i>Waste Collection Classic</i>											
	Operating Expenditure	1002219	Insurance-Work.Comp/Inc.Prot.	\$470	\$470		-\$270			\$200	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1002270	VEH022 - Spare Truck	\$0	\$0		\$25,000			\$25,000	The budget increase represents the previously unbudgeted spare trucks maintenance expenses.
		1002279	Replacement Mobile Garbage Bins	\$43,000	\$43,000		\$10,000			\$53,000	The budget increase represents the increase in replacement costs due to the increasing theft and vandalism cases.
		1002299	Admin Costs Distributed	\$89,823	\$89,823				\$5,272	\$95,095	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	-\$1,235,715		-\$47,337			-\$1,283,052	The budget increase reflects increase collection fee revenue as a result of increase in population
	Non-Operating Expenditure	1002430	Rubbish Collection Truck	\$210,000	\$210,000		\$45,000			\$255,000	The budget increase represents purchase of a smaller garbage truck to enable accessibility to areas where bigger garbage trucks cannot access
	Non-Operating Revenue	1002388	T/F From Waste Collection Res	-\$653,580	-\$653,580		-\$129,402			-\$782,982	The Budget increase reflects transfers from reserves to fund the increase in net operating and non-operating expenditure for the waste business unit.
<i>Waste Collection Premium</i>											
	Operating Expenditure	1003219	Insurance-Work.Comp/Inc.Prot.	\$1,990	\$1,990		-\$1,160			\$830	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1003299	Admin Costs Distributed	\$89,823	\$89,823				\$5,272	\$95,095	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<i>Landfill Business Unit</i>											
	Operating Expenditure										

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		1004201	Salaries	\$540,573	\$540,573		-\$34,648			\$505,925	The budget decrease represents reduced overtime and labour hire
		1004216	Workers Compensation Insurance	\$9,985	\$9,985		-\$653			\$9,332	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1004225	Building Maintenance	\$5,000	\$5,000		\$17,000			\$22,000	The budget increase represents the new building to be erected for the purposes of storing dangerous goods
		1004235	Road, Ground, Litter Maintenance	\$30,000	\$30,000		\$30,000			\$60,000	The budget increase is to account for the increase in break in & theft cases hence the need to erect new fence at Landfill
		1004241	Office Expenses	\$9,000	\$9,000		-\$5,000			\$4,000	The budget decrease represents reduced spending.
		1004270	Mulcher Maintenance/Operations	\$200,000	\$200,000		-\$70,250			\$129,750	The budget increase represents carry forward amount available for this expense.
		1004274	VEH041 - Bomag Compactor	\$150,000	\$150,000		\$80,000			\$230,000	The budget increase reflects ongoing repairs for the Bomag.
		1004282	Weighbridge Op/Maint Costs	\$2,500	\$2,500		\$500			\$3,000	The increase is to factor for increasing maintenance costs for the public weighbridge, which is the only one in the area.
		1004286	Development of Landfill Master Plan	\$0	\$0		\$30,000			\$30,000	The budget increase represents transfer from 1004421.
		1004287	Housing - Tip Supervisor	\$76,000	\$76,000		\$48,000			\$124,000	The Budget increase reflects additional housing expenses for a new position.
		1004299	Admin Costs Distributed	\$221,978	\$221,978				\$21,625	\$243,603	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
		Operating Revenue									
		1004324	Tyres	-\$200,000	-\$200,000		-\$80,000			-\$280,000	The budget increase is a result of the upsurge in people relocating to PH and purchasing tyres for their utes, hence the increase in sales
		1004328	General Tipping Fees	-\$1,527,257	-\$1,527,257		-\$140,000			-\$1,667,257	The budget increase in revenue is due to more income expected from destruction of the old hospital.
		1004330	Landfill Recycling Charges	-\$50,000	-\$50,000		-\$25,000			-\$75,000	The budget increase in revenue is attributed to the increase in people movements to and from Port Hedland.
		Non-Operating Expenditure									
		1004441	Plant & Equipment	\$800,000	\$800,000	\$120,000				\$920,000	The budget increase represents a carryover of \$120,000 in 10/11 for light vehicle replacements
		1004421	Master Plan - Stage 1	\$118,866	\$118,866	\$90,000				\$208,866	The budget increase represents a carry-over of \$120,000 from 10/11, \$30,000 is allocated to 1004286 and \$90,000 to 1004421.
		1004499	T/F To Landfill Site Dev Reserve	\$2,502,437	\$2,502,437		\$126,612			\$2,629,049	The budget increase represents transfer from reserve to fund the additional net operating and non-operating expenses.
		Non-Operating Revenue									
		1004388	T/F from Landfill Site Reserve	-\$901,366	-\$901,366		-\$210,000			-\$1,111,366	The Budget increase in income reflects reserve transfers
		<u>Sanitation Other</u>									
		Operating Expenditure									
		1005299	Admin Costs Distributed	\$107,854	\$107,854				\$3,089	\$110,944	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	-\$797,865		-\$3,914			-\$801,779	The budget increase represents transfer from reserve to fund the additional net operating and non-operating expenses.
		<u>Town Planning & Regional Development</u>									
		Operating Expenditure									
		1006216	Workers Compensation Insurance	\$12,350	\$12,350		-\$808			\$11,542	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1006221	Staff Housing	\$117,000	\$117,000		-\$58,000			\$59,000	The budget is reduced as only one new position requires housing.
		1006256	Refund Of Planning Fees	\$10,000	\$10,000		\$5,000			\$15,000	The budget is increased to reflect the refund that will be given for the remainder of the year.
		1006282	Growth Plan	\$1,400,000	\$1,400,000		-\$196,455	\$106,630		\$1,310,175	The budget is reduced to reflect the overspent in 2010/11. The additional budget represent Council Resolution 201112/097 at Special Meeting 14 Sept 2011 approving additional funds

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		1006299	Admin Costs Distributed	\$429,849	\$429,849				-\$10,783	\$419,067	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
	Operating Revenue										
		1006322	Strata Applications	-\$2,000	-\$2,000		\$2,000			\$0	The budget is transferred to account number 1006326
		1006324	Home Occupation Permits	-\$1,000	-\$1,000		\$1,000			\$0	The budget is transferred to account number 1006326.
		1006326	Town Planning Fees	-\$1,000,000	-\$1,000,000		-\$3,000			-\$1,003,000	The budget increase represents transfers from accounts 1006322 & 1006324 so that the fees can be captured in one account.
		1006369	Grant / Contribution	-\$950,000	-\$950,000		-\$35,500			-\$985,500	The budget increase represents community contribution relating to lease of Lot 27854 Acacia Way (expenditure against 1201440)
		1006342	Outsource Planning, Legal and Fine Revenue	-\$42,000	-\$42,000		\$22,000			-\$20,000	The budget is reduced to reflect expected revenue for the remainder of the year.
	Non operating Revenue										
		1006397	T/F from BHP Reserve	\$0	\$0		\$27,877			\$27,877	The budget decrease represents the reduction in funds allocated to the project as per account 1009482
<u>South Hedland Cemetery</u>											
	Operating Expenditure										
		1009279	Grave Digging	\$14,000	\$14,000		\$6,000			\$20,000	The budget increase represents increased anticipated costs for grave digging.
		1009280	Ground Maintenance - SH Cemetery	\$20,000	\$20,000		\$10,000			\$30,000	The budget increase is attributed to a major tree felling/ pruning exercise.
		1009299	Admin Costs Distributed	\$5,369	\$5,369				\$2,726	\$8,096	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		1009324	Interment & Plots	-\$14,000	-\$14,000		-\$6,000			-\$20,000	The budget increase represents increased anticipated revenue
	Non Operating Expenditure										
		1009482	Cemetery Beach Park - BHP	\$1,380,000	\$1,380,000		-\$27,877			\$1,352,123	The budget is decreased to represent funding available from BHP for this project
		1009483	Cemetery Beach Park	\$1,500,000	\$1,500,000		\$750,000			\$2,250,000	The budget increase represents reallocation from 1111449.
<u>Public Conveniences</u>											
	Operating Expenditure										
		1010231	Building Insurance	\$5,760	\$5,760		-\$1,990			\$3,770	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1010299	Admin Costs Distributed	\$21,243	\$21,243				\$288	\$21,532	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	\$4,993		-\$327			\$4,666	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		811295	Well Womens Centre-Insurance	\$10,910	\$10,910		-\$4,010			\$6,900	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		811299	Admin Costs Distributed	\$208,829	\$208,829				\$5,284	\$214,113	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		811333	Contributions - BHP	-\$100,000	-\$100,000		-\$17,700			-\$117,700	Budget is increased to reflect additional contribution from BHP
<u>Courthouse/Community Arts</u>											
	Operating Expenditure										
		812231	Building - Insurance	\$31,140	\$31,140		-\$9,510			\$21,630	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.

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		812299	Admin Costs Distributed	\$56,806	\$56,806				\$98	\$56,904	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
	Non Operating Revenue	812398	T/F from Community Facilities Reserve	\$0	\$0		-\$184,000			-\$184,000	Fund building improvements for Courthouse from Community Facilities Reserve.
<u>GP Housing</u>											
	Operating Expenditure	816299	Admin Costs Distributed	\$37,892	\$37,892				\$1,085	\$38,978	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	-\$2,250,000		\$1,500,000			-\$750,000	The budget is decreased as these funds were received in 2010/11
		816382	Contributions Received - RDL	-\$1,500,000	-\$1,500,000		\$1,500,000			\$0	The budget is decreased as these funds were received in 2010/11
<u>Port Hedland Civic Centre</u>											
	Operating Expenditure	1102213	Insurance	\$60,750	\$60,750		\$19,900			\$80,650	Budget increase relates to redistributing insurance costs based on actual premiums.
		1102299	Admin Costs Distributed	\$69,422	\$69,422				\$5,188	\$74,610	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u>Youth Services</u>											
	Operating Expenditure	1103231	Building Insurance	\$25,640	\$25,640		-\$14,910			\$10,730	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1103249	Advertising and Promotions	\$3,200	\$3,200		\$1,861			\$5,061	The budget is increased to match actuals (incorporating \$4,000 transferred from 1103236)
		1103299	Admin Costs Distributed	\$18,276	\$18,276				-\$1,575	\$16,702	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
<u>Recreation - JD Hardie Centre</u>											
	Operating Expenditure	1104216	Workers Compensation Insurance	\$4,936	\$4,936		-\$323			\$4,613	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1104230	Vandalism Damage Costs	\$0	\$0		\$10,000			\$10,000	The budget increase reflects the cost of vandalism. These costs can be claimed back from insurance, therefore a revenue is recognised in account 1104333.
		1104231	Building Insurance	\$65,500	\$65,500		-\$7,850			\$57,650	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1104232	Contract Cleaning	\$88,000	\$88,000		\$32,000			\$120,000	The budget increase reflects high pressure cleaning for the outside of the proeprty as well as the cleaning of the extension of the offices.
		1104234	Building Maintenance	\$10,000	\$10,000		\$40,000			\$50,000	The budget increase reflects cost fire tank service and safety compliance
		1104268	Project Communications & Media	\$0	\$0	\$17,710				\$17,710	The budget increase represents carryover
		1104299	Admin Costs Distributed	\$202,697	\$202,697				\$20,524	\$223,221	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue	1104333	Reimbursement of Insurance Claims	\$0	\$0		-\$10,000			-\$10,000	The budget is increased to reflect insurance claims from vandalism damage. The amount agrees to costs budgeted for in account 1104230.
	Non-Operating Expenditure	1104411	Facility Upgrade	\$0	\$0	\$274,380				\$274,380	The budget increase represents carryover.
		1104413	Facility Upgrade - RFR	\$0	\$0		\$353,306			\$353,306	The budget increase represents interest allocated from RFR to this project.

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Non operating Revenue											
		1104395	T/F from Community Facilities Reserve	\$0	\$0		-\$237,800			-\$237,800	Funding transferred from the Community Facilities Reserve to fit out the JD Hardie Centre as part of its redevelopment.
		1104396	T/F from Royalties for Regions Reserve	\$0	\$0		-\$353,306			-\$353,306	The budget increase represents funding available from BHP for this project
		1104398	T/F from BHP Reserve	\$0	\$0		\$0			\$0	
<u>Swimming Areas/Beaches</u>											
Operating Expenditure											
		1105299	Admin Costs Distributed	\$240,528	\$240,528				\$8,497	\$249,026	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
		1105236	Gym Maintenance	\$6,900	\$6,900		-\$6,900			\$0	The budget decrease reflects a transfer to 1105235
		1106231	Building - Insurance	\$20,130	\$20,130		\$7,490			\$27,620	Budget increase relates to redistributing insurance costs based on actual premiums.
		1105235	SHAC Maintenance	\$10,000	\$10,000		\$12,000			\$22,000	The budget increase is to match to actual expenses to date.
		1107231	Building - Insurance	\$36,680	\$36,680		\$3,190			\$39,870	Budget increase relates to redistributing insurance costs based on actual premiums.
		1105280	Beach & Foreshore Maintenance	\$10,000	\$10,000		\$10,000			\$20,000	The budget increase represents increase in repairs resulting from damages by quad-bikes and motorcycling.
Non-Operating Expenditure											
		1106415	Gratwick Lighting	\$0	\$0		\$1,822			\$1,822	The budget increase is to match to actual expenses to date.
		1106430	GAC upgrades	\$0	\$0		\$9,017			\$9,017	The budget increase is to match to actual expenses to date.
		1107430	SHAC Upgrade - BHP	\$4,012,861	\$4,012,861	\$3,296				\$4,016,157	The budget increase represents carryover from 10/11
		1105426	Turtle Boardwalk	\$40,000	\$40,000	\$84,465				\$124,465	The budget increase represents carryover from 10/11
		1111435	Stairway to the Moon Development	\$0	\$0	\$90,000				\$90,000	The budget increase represents carryover from 10/11
Non-Operating Revenue											
		1105396	T/F from BHP Reserve	\$0	\$0		-\$3,296			-\$3,296	The budget increase represents available BHP funds to the project as per account 1107430
<u>Recreation Administration</u>											
Operating Expenditure											
		1108216	Workers Compensation Insurance	\$7,132	\$7,132		-\$467			\$6,666	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1108263	Minor Events	\$12,000	\$12,000		\$19,000			\$31,000	The budget increase represents matching with increase in revenue in account 1108333
		1108268	Project Communications & Media	\$0	\$0	\$17,782				\$17,782	The budget increase represents carryover
		1108299	Admin Costs Distributed	\$220,340	\$220,340				\$12,150	\$232,490	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
Operating Revenue											
		1108321	Contributions	\$0	\$0			-\$420,000		-\$420,000	To receive community contributions for MPRC carpark as per Council Resolution 201112/165 (Council Meeting 19 Oct 2011)
		1108333	Reimbursements - Rec Admin	-\$12,000	-\$12,000		-\$19,000			-\$31,000	The budget increase represents additional contribution for the hip hop event
Non Operating Expenditure											
		1108420	Multi Purpose Recreation Centre - BHP	\$1,700,000	\$1,700,000	\$2,777,836				\$4,477,836	The budget increase represents carryover from 10/11
		1108421	Multi Purpose Recreation Centre - RFR	\$0	\$0	\$2,343,745				\$2,343,745	The budget increase represents carryover from 10/11
Non Operating Revenue											
		1108393	T/F from Royalties for Regions Reserve	\$0	\$0	-\$2,343,745				-\$2,343,745	The budget increase represents carryover from 10/11 as well as an interest allocation of \$1,022,569.65
		1108398	T/F from BHP Reserve	-\$1,700,000	-\$1,700,000	-\$2,777,836				-\$4,477,836	The budget increase represents carryover from 10/11
<u>Port Hedland Sports Grounds - Recreation</u>											
Operating Expenditure											

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		1109231	Insurance	\$11,400	\$11,400		\$5,380			\$16,780	Budget increase relates to redistributing insurance costs based on actual premiums.
		1109232	Cleaning Charges	\$32,000	\$32,000		-\$32,000			\$0	The budget decrease represents budget no longer required.
		1109233	Hire of Oval	\$0	\$0		\$7,500			\$7,500	The budget increase represents hire cost for the McGregor Oval
		1109299	Admin Costs Distributed	\$26,467	\$26,467				-\$2,316	\$24,150	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
	Operating Revenue	1109324	Hire Sportsgrounds/Ovals	-\$31,000	-\$31,000		\$10,000			-\$21,000	The budget decrease reflects the expected revenue for the remainder of the year.
	Non Operating Expenditure	1109455	Colin Matheson Clubrooms	\$20,000	\$20,000	\$592,728				\$612,728	The budget increase represents carryover
	Non Operating Revenue	1109390	T/F from BHP Reserve	-\$250,000	-\$250,000		\$0			-\$250,000	The budget increase represents available BHP funds to the project as per account 1109455
<u>South Hedland Sports Grounds - Recreation</u>											
	Operating Expenditure	1110231	Insurance	\$13,330	\$13,330		\$6,310			\$19,640	Budget increase relates to redistributing insurance costs based on actual premiums.
		1111267	Project Communications & Media	\$0	\$0	\$17,303				\$17,303	The budget increase represents carryover
		1110407	Marie Marland Oval Reserve	\$0	\$0			\$700,000		\$700,000	To capture expenditure associated with proposed reserve lighting project. (Funds from account 1110339)
		1111299	Admin Costs Distributed	\$154,969	\$154,969				\$5,453	\$160,422	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue	1110338	Grants - Dept Sport & Rec	-\$75,000	-\$75,000		-\$49,000			-\$124,000	The budget is increased to reflect additional funding
		1110339	Contributions	\$0	\$0			-\$1,025,000		-\$1,025,000	To receive community contributions for Faye Gladstone (\$325k) and Marie Marland (\$700k) as per Council Resolution 201112/165 (Council Meeting 19 oct 2011)
	Non Operating Expenditure	1110401	Faye Gladstone Netball Courts	\$104,000	\$104,000		\$49,000	\$325,000		\$478,000	The budget increase is to incorporate additional funding to be received. (Funds from account 1110339)
		1110406	Light Token Machine	\$0	\$0		\$15,000			\$15,000	The budget increase is for the new token machine so that reimbursements can be obtained from user groups.
<u>Port & South Sports Grounds - P&G</u>											
	Operating Expenditure	1109234	Ground Maintenance	\$213,000	\$213,000		\$75,000			\$288,000	The budget increase represents additional maintenance initiatives taking place including the purchase of Chlorine for dosing purposes.
		1111231	Insurance	\$7,620	\$7,620		-\$1,680			\$5,940	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1111282	Native Plant Nursery	\$70,000	\$70,000		-\$25,000			\$45,000	The budget decrease represents reduction in anticipated expenditure
		1111283	S H Gardens Maintenance	\$300,000	\$300,000		\$200,000			\$500,000	The budget increased has resulted from the increase in staff numbers.
		1111284	Playground Equipment Maint.	\$15,000	\$15,000		\$25,000			\$40,000	The budget increase represents renewal of the softball turf for the playground equipment.
		1115299	Admin Costs Distributed	\$424,661	\$424,661				\$58,892	\$483,554	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue	1111353	Grant - Parks Upgrade	\$0	\$0		-\$150,000			-\$150,000	The budget increase represents \$150,000 from Variety funding for Marquee Park.
	Non Operating Expenditure										

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		1108422	Multi Purpose Recreation Centre - Civil Works	\$0	\$0	\$116,701	\$852,000	\$420,000		\$1,388,701	The budget increase represents carryover from 10/11 (\$116,701), funding from Community Facilities reserve, reallocation of funds from Cemetery Beach plus the allocation of \$50,000 from BHP and \$52,000 LG commitment for additional cost of cricket lighting. Council approved funds from account 1108321.
		1108423	Multi Purpose Recreation Centre	\$8,194,000	\$8,194,000		-\$178,397			\$8,015,603	The budget increase reflects funding available for this project
		1111446	Playground Equipment	\$50,000	\$50,000		-\$50,000			\$0	The budget decrease represents a tranfer to account 1111284 for playground maintenance and repairs.
		1111449	Park Upgrades	\$1,500,000	\$1,500,000		-\$1,500,000			\$0	The Budget reduction is a result of the transfers from the Parks Upgrade to the respective cost centres; \$ 750,000 to MPRC 1108422 and \$750,000 to Cemetery Beach 1009483 as per variation to Royalties for Regions funding agreement for Parks Development
		1111450	Turf Club Grandstand	\$0	\$0		\$59,591			\$59,591	The budget increase is to match actual expenses to date.
		1111439	Marquee Park Development	\$3,953,000	\$3,953,000	\$2,267,429				\$6,220,429	The budget increase represents carryover.
<i>Port Hedland Library</i>											
			Operating Expenditure								
		1116216	Workers Compensation Insurance	\$2,478	\$2,478		-\$162			\$2,315	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1116231	Building-Insurance	\$1,650	\$1,650		\$3,840			\$5,490	Budget increase relates to redistributing insurance costs based on actual premiums.
		1116299	Admin Costs Distributed	\$31,243	\$31,243				\$1,486	\$32,729	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<i>South Hedland Library</i>											
			Operating Expenditure								
		1117216	Workers Compensation Insurance	\$6,869	\$6,869		-\$450			\$6,420	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1117231	Building-Insurance	\$12,930	\$12,930		\$2,260			\$15,190	Budget increase relates to redistributing insurance costs based on actual premiums.
		1117299	Admin Costs Distributed	\$99,852	\$99,852				\$3,151	\$103,003	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
			Operating Revenue								
		1117350	Miscellaneous Sundry Receipts	-\$150	-\$150		-\$5,000			-\$5,150	The budget is increased to reflect additional revenue from McDonalds
		1117353	Childrens Book Week Grant	-\$3,000	-\$3,000		-\$550			-\$3,550	The budget is increased to reflect actual revenue received.
			Non Operating Expenditure								
		1117412	South Hedland Library Upgrades	\$365,000	\$365,000		\$5,000			\$370,000	The budget increase represents the additional funding available to spend on this project (refer to account 1117350)
<i>Matt Dann Cultural Centre</i>											
			Operating Expenditure								
		1118216	Workers Compensation Insurance	\$4,272	\$4,272		-\$280			\$3,992	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1118231	Insurance	\$4,070	\$4,070		-\$940			\$3,130	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1118233	Building maintenance	\$4,000	\$4,000		\$10,000			\$14,000	The budget increase represents increased clean up costs associated with Premier's visit
		1118299	Admin Costs Distributed	\$147,903	\$147,903				\$5,648	\$153,552	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
			Operating Revenue								
		1118324	Movie Tickets	-\$55,000	-\$55,000		-\$20,000			-\$75,000	The budget is increased to reflect additional revenue from remainder of the year.
<i>Infrastructure Construction</i>											
			Operating Expenditure								

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		1201268	Project Communications & Media	\$0	\$0	\$6,850				\$6,850	The budget increase reflects a carry-over of \$6,850 from the 10/11 Budget
	Operating Revenue										
		1201386	Contribution - BHP	-\$22,278,948	-\$22,278,948		-\$657,416			-\$22,936,364	Funding to be received in 2011/12 as per the funding agreement with BHPB.
		1201390	Federal Aboriginal Roads Grants	-\$66,000	-\$66,000		\$1,500			-\$64,500	The budget is increased to reflect the funds received of \$43,000 from MRWA and \$21,500 from Yandeyarra
		1201393	RRG MRWA Road Grant	-\$1,028,597	-\$1,028,597	-\$450,944				-\$1,479,541	The budget increase reflects carry over from 10/11
		1201394	Black Spot Funding Grant	-\$76,037	-\$76,037		-\$157,963			-\$234,000	The budget increase reflects a carry-over of \$78,000 from Pinga & \$156,000 from Limpet
		1201395	MRWA - Direct Grant	-\$100,000	-\$100,000		-\$2,202			-\$102,202	The budget increase is to reflect the actual funding available as advised by MRWA
		1201396	Roads To Recovery	-\$356,155	-\$356,155	-\$307,081	-\$840,000			-\$1,503,236	The budget increase reflects a carry-over of \$307,081 as well as \$840,000 for the Hamilton bridge.
	Non-Operating Expenditure										
		1201402	Wallwork Road Bridge	\$23,129,438	\$23,129,438		-\$1,167,953			\$21,961,485	The budget decrease is to reflect funding available for this project
		1201413	Murdoch Drive Nodes	\$0	\$0	\$3,910				\$3,910	The budget increase represents carryover
		1201419	Parks Upgrades - RFR	\$0	\$0	\$76,039				\$76,039	The budget increase represents carryover
		1201421	Public Lighting - RFR	\$0	\$0	\$154,090				\$154,090	The budget increase represents carryover
		1201422	Public Lighting	\$38,064	\$38,064		-\$38,064			\$0	The budget is no longer required
		1201424	Shade Structures - RFR	\$100,000	\$100,000	\$24,497				\$124,497	The budget increase represents carryover
		1201427	Town Entry Statement - CLGF	\$50,000	\$50,000	\$50,000				\$100,000	The budget increase represents carryover
		1204440	Cycleway Development	\$633,636	\$633,636		\$35,500			\$669,136	The budget increase represents additional funding available from the community contribution relating to lease of Lot 27854 Acacia Way (1006339)
		1201447	Buttweld Rd	\$0	\$0	\$455,000	\$540,910			\$995,910	The budget increase represents carryover and additional funding available through RFR and RRG
		1201453	Hamilton Road RRG	\$800,000	\$800,000		-\$167,932			\$632,068	The budget is decreased to reflect funding available for this project
		1201457	Yandeyarra Road	\$111,000	\$111,000		-\$14,658			\$96,342	The budget is decreased to reflect funding available for this project
		1201461	Town Entry Statement	\$50,000	\$50,000	\$30,875				\$80,875	The budget increase represents carryover
		1201450	Boulevard Tree Planting	\$250,000	\$250,000		-\$65,000			\$185,000	The budget is decreased to reflect cost of project
		1201473	Drainage Construction	\$200,000	\$200,000		-\$150,000			\$50,000	The budget decrease represents a transfer to 1201495
		1201495	PH Light Industrial Area Drainage	\$0	\$0		\$150,000			\$150,000	The budget increase represents a transfer from 1201473.
		1201439	Street Furniture	\$0	\$0	\$277,899				\$277,899	The budget increase represents carryover.
		1201435	Limpett Crescent	\$0	\$0	\$415,662				\$415,662	The budget increase represents carryover.
		1201481	Walkway Lighting	\$50,000	\$50,000	\$174,239				\$224,239	The budget increase represents carryover.
		1201468	Sutherland Street Upgrade	\$30,000	\$30,000		-\$30,000			\$0	The budget decrease is due to the project not commencing in 11/12.
		1201486	Wedgfield Upgrades	\$500,000	\$500,000		-\$82,964			\$417,036	The budget is decreased to reflect funding available for this project.
		1201489	Hillside/ Woodstock Road - RRG	\$60,000	\$60,000	\$59,154				\$119,154	The budget increase represents carryover.
		1201496	Hamilton Road Bridge	\$0	\$0		\$840,000			\$840,000	The budget increase represents work on Hamilton Road Bridge which is fully funded by RFR.
		1201497	North Circular Bridge	\$0	\$0		\$450,000			\$450,000	The budget increase represents work on North Circular bridge funded by Grants Commission (\$300k) and MRWA (\$150k).
	Non Operating Revenue										
		1201373	T/F from Community Facilities Reserve				-\$544,320			-\$544,320	Funds for Major Projects Civil Works to be utilised from Community Facilities Reserve.
		1201375	T/F from Royalties for Regions Reserve	-\$100,000	-\$100,000	-\$254,626				-\$354,626	Carryovers for Park upgrade, public lighting and shade structures.
	<u>Admin Building Overheads</u>										
	Operating Expenditure										
		1214234	Building Maintenance	\$35,000	\$35,000		-\$20,000			\$15,000	The budget is reduced to reflect the cost for the remainder of the year.
	<u>Engineering Management</u>										
	Operating Expenditure										

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2010-11	Adjustments	Council Approvals	Accounting Adjustments	Amended Budget September Review	Rationale
		1202216	Workers Compensation Insurance	\$9,985	\$9,985		-\$653			\$9,332	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1202231	Insurance	\$7,170	\$7,170		\$790			\$7,960	Budget increase relates to redistributing insurance costs based on actual premiums.
		1202274	Lease Vehicles	\$9,658	\$9,658		-\$5,158			\$4,500	The budget is decreased to due to not requiring leased vehicle for a staff.
		1402274	VEL052 - Project Officer Vehicle	\$13,690	\$13,690		-\$9,190			\$4,500	The budget is decreased to due to not requiring leased vehicle for a staff.
		1402277	VEL - MTS Vehicle Operation	\$0	\$0		\$3,000			\$3,000	The budget increase represents vehicle operation cost for the new Manager Tech Services.
		1202299	Admin Costs Distributed	\$165,300	\$165,300				\$2,932	\$168,232	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Non Operating Expenditure										
		1202402	Depot Infrastructure	\$110,000	\$110,000		-\$110,000			\$0	The budget is reduced to reflect full payment for power supply in 10/11.
<u>Infrastructure Mtce Technical Service</u>											
	Operating Expenditure										
		1204250	Engineering Standards & Operations	\$0	\$0	\$35,432				\$35,432	The budget increase represents carryover.
		1204292	Roman Upgrade	\$5,000	\$5,000		\$3,083			\$8,083	The budget increase represents IT subscription for Roman II.
		1204299	Admin Costs Distributed	\$344,139	\$344,139				\$16,050	\$360,189	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		1204392	Grant From Mrd-Street Lighting	-\$26,000	-\$26,000	-\$11,000				-\$37,000	The Budget increase represents carryover from 10/11.
<u>Infrastructure Mtce Engineering</u>											
	Operating Expenditure										
		1206286	Street Lighting - Insurance	\$7,820	\$7,820		-\$620			\$7,200	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1206299	Admin Costs Distributed	\$251,906	\$251,906				\$7,116	\$259,021	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Non Operating Expenditure										
		1203440	Floodwater Pump Refurbishment	\$163,761	\$163,761		-\$163,761			\$0	The Budget decrease reflects the postponing of the project. It will be reviewed for the 12/13 Budget.
<u>Infrastructure Mtce Road Verge</u>											
	Operating Expenditure										
		1207299	Admin Costs Distributed	\$54,709	\$54,709				\$1,567	\$56,276	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u>Private Works</u>											
	Operating Expenditure										
		1401265	Private Works - Various	\$10,000	\$10,000		\$20,000			\$30,000	The Budget increase reflects a BHP Project being undertaken in Anderson street.
	Operating Revenue										
		1401324	Reimbursement - Private Works	-\$25,000	-\$25,000		-\$35,000			-\$60,000	The budget increase represents expected revenue for the remainder of the year.
<u>Plant Purchases</u>											
	Non Operating Expenditure										
		1208441	Plant & Equipment	\$0	\$0		\$6,000			\$6,000	The budget is increased to reflect expected cost for the remainder of the year.
		1208443	Light Vehicle Replacement				\$30,000				The budget is increased to reflect the purchase of a new vehicle for the Marketing Manager

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			Non Operating Revenue								
		1208396	Sale/Trade In - Veh/Plant	-\$179,800	-\$179,800		-\$23,150			-\$202,950	The budget is increased to reflect additional revenue anticipated through the light vehicle sales.
			<u>Airport - Administration</u>								
			Operating Expenditure								
		1210201	Salaries	\$873,787	\$873,787		\$96,000			\$969,787	The budget is increased to reflect Manager Business Development salaries allocated to Airport.
		1210211	Superannuation Guarantee Levy	\$78,641	\$78,641		\$8,640			\$87,281	The budget is increased to reflect Manager Business Development salaries allocated to Airport.
		1210216	Workers Compensation Insurance	\$17,117	\$17,117		-\$1,120			\$15,997	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1210220	Training and Conferences	\$17,000	\$17,000		\$10,000			\$27,000	The budget is increased to reflect costs for the remainder of the year.
		1210221	Airport Residence	\$149,500	\$149,500		-\$50,000			\$99,500	The budget is decreased to reflect of cost associated with only one residence.
		1210225	Support Costs	\$0	\$0		\$500,000			\$500,000	Allocation of a portion of Executive and staff time to the airport.
		1210231	Building Insurance	\$168,030	\$168,030		\$119,950			\$287,980	Budget increase relates to redistributing insurance costs based on actual premiums.
		1210235	Website Development	\$0	\$0		\$30,000			\$30,000	The cost associated with the Airport website development is transferred across to the Airport business unit.
		1210253	Land Development Costs	\$100,000	\$100,000		\$100,000			\$200,000	The budget is increased to take into account costs associated with Precint 3 business plan, financial modelling and sewerage upgrades.
		1210254	Airline Arrangements	\$0	\$0		\$244,448			\$244,448	The budget is increased to reflect actuals. The actuals represents payments to Strategic Airlines.
		1210259	Valuation Expenses	\$10,000	\$10,000		\$30,000			\$40,000	The budget is increased to reflect increase in volume of land transactions.
		1210270	Master Plan	\$120,000	\$120,000		-\$30,000			\$90,000	The budget is reduced to reflect actual cost. Master plan is completed.
		1210272	Management Plans	\$0	\$0		\$31,000			\$31,000	The budget increase reflects \$25k for noise prevention and \$6k for competitive neutrality review.
		1210277	Public Liability Insurance	\$50,720	\$50,720		-\$8,160			\$42,560	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1210280	Registration & Flight Data	\$4,000	\$4,000		\$42,000			\$46,000	The budget is increased to reflect the actuals to date as per account 1210272 as well as payments for the remainder of the year.
		1210281	Airport Owners Assoc'N Fees	\$6,000	\$6,000		\$1,273			\$7,273	Budget is increased to reflect actual expenses to date.
		1210299	Admin Costs Distributed	\$650,763	\$650,763				\$199,371	\$850,135	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
			Operating Revenue								
		1210329	Licence Fees	-\$5,431	-\$5,431		-\$25			-\$5,456	Budget is increased to reflect actuals after the above journal.
		1210392	Government Grants - RADS	-\$805,860	-\$805,860		\$30,000			-\$775,860	The budget is decreased to reflect the decrease in cost of the Master Plan (as noted above).
			Non Operating Expenditure								
		1210402	Parking	\$1,285,000	\$1,285,000	\$197,223				\$1,482,223	The budget increase represents carryover from 10/11.
		1210410	Terminal Extensions	\$0	\$0	\$214,291				\$214,291	The budget is increased for carryover from 10/11.
		1210404	Land Development	\$0	\$0		\$20,000			\$20,000	The budget is increased for the fencing for hire car.
		1210408	Taxiway Extension	\$1,491,720	\$1,491,720	\$1,467,777				\$2,959,497	The budget is increased for carryover from 10/11 (\$1,117,777) and Council Resolution of \$350k.
		1210425	Airport Housing Development	\$225,000	\$225,000	\$454,825				\$679,825	The budget increase represents carryover from 10/11.
		1210457	Airport Entry Feature	\$50,000	\$50,000		-\$50,000			\$0	The budget is decreased to reflect expenditure expected for the remainder of the year.
		1210473	Electrical Upgrades	\$30,000	\$30,000		-\$10,000			\$20,000	The budget is decreased to reflect the actual expenses to date.
		1210498	T/F To AP Capital Reserve	\$5,661,407	\$5,661,407		-\$1,601,023			\$4,060,384	The budget is decreased to reflect the reserve transfers.
			Non Operating Revenue								
		1210398	T/F From Ap Capital Works Res	-\$8,654,415	-\$8,654,415		-\$2,294,115			-\$10,948,530	The budget is increased to reflect the transfers from reserve to fund the net non-operating expenses.

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<u><i>Airport Maintenance</i></u>											
	Operating Expenditure										
		1211250	Building Terminal	\$100,000	\$100,000		\$50,000			\$150,000	The budget is increased to reflect additional expenses for the remainder of the year.
		1211252	Plumbing	\$35,000	\$35,000		\$35,000			\$70,000	The budget is increased to take into account increased septic sewage issues as a result of increased passenger numbers.
		1211262	Cleaning	\$82,800	\$82,800		\$120,000			\$202,800	The budget is increased due to the increased call outs for keeping the airport facilities clean.
		1211267	Markers & Markings	\$26,910	\$26,910		\$27,000			\$53,910	The budget is increased to include the cost of replacing the gabel markers
		1211277	Incinerator Expenses	\$5,000	\$5,000		\$15,000			\$20,000	The budget is increased to reflect additional expenses for the remainder of the year.
<u><i>Airport Plant Operating</i></u>											
	Operating Expenditure										
		1212252	VEH001 - Mitsubishi Tip Truck	\$3,500	\$3,500		\$5,000			\$8,500	The budget is increased to reflect additional expenses for the remainder of the year.
<u><i>Airport - Café</i></u>											
	Operating Revenue										
		1213353	Lease Income	-\$51,783	-\$51,783		-\$36,774			-\$88,557	The budget is increased to reflect additional lease income.
<u><i>Tourism & Area Promotion</i></u>											
	Operating Expenditure										
		1301231	Building Insurance	\$3,670	\$3,670		\$2,250			\$5,920	Budget increase relates to redistributing insurance costs based on actual premiums.
		1301299	Admin Costs Distributed	\$15,804	\$15,804				\$814	\$16,618	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
<u><i>Building Control</i></u>											
	Operating Expenditure										
		1302201	Salaries	\$632,684	\$632,684		-\$168,270			\$464,414	The decrease in budget represents transfer of costs associated with Keith T and Gary Ward to Building Maintenance business unit.
		1302211	Superannuation Guarantee Levy	\$56,942	\$56,942		-\$8,350			\$48,592	The decrease in budget represents transfer of costs associated with Keith T and Gary Ward to Building Maintenance business unit.
		1302212	Superannuation	\$20,873	\$20,873		-\$15,144			\$5,729	The decrease in budget represents transfer of costs associated with Keith T and Gary Ward to Building Maintenance business unit.
		1302216	Workers Compensation Insurance	\$9,985	\$9,985		-\$3,320			\$6,666	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1302243	Telstra Charges	\$3,500	\$3,500		-\$960			\$2,540	The decrease in budget represents transfer of costs associated with Keith T and Gary Ward to Building Maintenance business unit.
		1302256	Publications	\$5,000	\$5,000		-\$2,500			\$2,500	The budget is reduced to reflect remaining cost for the year.
		1302261	Legal Expenses	\$3,000	\$3,000		\$12,000			\$15,000	The budget increase represents the increase in legal advice as a result of the new Act.
		1302263	Engineering Advice	\$0	\$0		\$15,000			\$15,000	The budget increase reflects the cost associated with engagement of public structure engineer which will improve ability of builders to lodge better applications and therefore save time.
		1302299	Admin Costs Distributed	\$121,601	\$121,601				-\$24,099	\$97,502	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
	Operating Revenue										
		1302326	Licences - Stratas	-\$4,000	-\$4,000		-\$6,000			-\$10,000	The budget increase reflects the inspection fee currently charged on strata applications.
		1302327	Swimming Pool Inspection Levy	-\$8,500	-\$8,500		-\$650			-\$9,150	Budget is increased to reflect actual expenses to date.
<u><i>Building Maintenance</i></u>											

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<i>Operating Expenditure</i>											
		1408201	Salaries	\$0	\$0		\$168,270			\$168,270	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408211	Superannuation Guarantee Levy	\$0	\$0		\$8,350			\$8,350	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408212	Superannuation	\$0	\$0		\$15,144			\$15,144	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408215	Fringe Benefits Tax	\$0	\$0		\$1,548			\$1,548	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408216	Workers Compansation Insurance	\$0	\$0		\$2,666			\$2,666	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408243	Telstra Charges	\$0	\$0		\$960			\$960	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
		1408299	Admin Costs Distributed	\$0	\$0				\$31,665	\$31,665	The Budget increase reflects expenses associated with 2 staff members that moved across from Building Control business unit (under Planning Directorate) to this new business unit which sits under the Engineering Directorate.
<i>Economic Services</i>											
<i>Non-Operating Expenditure</i>											
		1301499	T/F to Community Facilities Reserve	\$919,322	\$919,322		\$137,000			\$1,056,322	The Budget increase reflects an increase in revenue in lease income on account 1303357.
<i>Operating Revenue</i>											
		1303357	Lease Income	-\$1,506,066	-\$1,506,066		-\$137,000			-\$1,643,066	Additional revenue associated with Mia Mia lease. Offset with additional expenditure on account 1301499.
<i>Economic Development</i>											
<i>Operating Expenditure</i>											
		1304201	Salaries	\$415,777	\$415,777		-\$96,000			\$319,777	The budget is reduced to reflect Manager Business Development salaries allocated to Airport.
		1304211	Superannuation Guarantee Levy	\$37,420	\$37,420		-\$8,640			\$28,780	The budget is reduced to reflect Manager Business Development salaries allocated to Airport.
		1304216	Workers Compensation Insurance	\$5,706	\$5,706		-\$373			\$5,332	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1304243	Telephone	\$4,100	\$4,100		-\$2,000			\$2,100	The budget is reduced to reflect lower use of telephone by this business unit.
		1304260	Economic Development Projects	\$105,000	\$105,000		\$16,300			\$121,300	The budget is increased to reflect the costs associated with the cruise ship visit in October and March 2012.
		1304299	Admin Costs Distributed	\$108,907	\$108,907				-\$11,466	\$97,441	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
<i>Operating Revenue</i>											
		1105354	Grant for Coastal Access & Managed Camping	-\$50,000	-\$50,000	\$50,000				\$0	The budget increase represents carryforward of funds received in 10/11 from the Pilbara Regional Grant Scheme. Move to Economic Development.

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2010-11	Adjustments	Council Approvals	Accounting Adjustments	Amended Budget September Review	Rationale
<i>Public Works Overheads - Engineering</i>											
Operating Expenditure											
		1402201	Salaries	\$880,602	\$880,602		-\$100,000			\$780,602	The budget is decreased to reflect savings from vacancies.
		1402211	Superannuation Guarantee Levy	\$250,000	\$250,000		-\$9,000			\$241,000	The budget is decreased to reflect savings from vacancies.
		1402216	Workers Comp Insurance Owf	\$82,734	\$82,734		-\$5,414			\$77,320	Budget decrease relates to savings from redistributing insurance costs based on actual premiums.
		1402243	Telstra Charges	\$7,800	\$7,800		\$4,000			\$11,800	The budget is increased to reflect expected cost for the remainder of the year given what has been spent to date.
		1402249	Es Advertising	\$8,000	\$8,000		-\$3,000			\$5,000	The budget is decreased to reflect expected costs for the remainder of the year given what has been spent to date.
		1402270	VEL032 - ETO Vehicle Operation	\$4,500	\$4,500		-\$1,000			\$3,500	The budget decrease is to reflect average operating cost. Vehicle initially allocated to store and will be reallocated to ETO on commencement.
		1402276	VEL015 - Technical Officer Vehicle	\$18,712	\$18,712		-\$14,212			\$4,500	The budget is decreased to due to not requiring leased vehicle for a staff.
		1402299	Admin Costs Distributed	\$408,834	\$408,834				-\$8,971	\$399,863	Budget decrease relates to decreased distribution of administration cost as a result of reduced operating cost for the business unit.
		1402551	Less Alloc To Wks & Services	-\$2,856,065	-\$2,856,065		\$139,658			-\$2,716,407	The budget allocation represents allocation of Public Works overhead.
<i>Plant Operating Costs</i>											
Operating Expenditure											
		1403277	Workshop Oil,Grease & Gas	\$30,000	\$30,000		\$15,000			\$45,000	The budget is increased to reflect expected cost for the remainder of the year given what has been spent to date.
		1403279	Insurance Premiums	\$90,510	\$90,510		\$14,050			\$104,560	Budget increase relates to redistributing insurance costs based on actual premiums.
		1403280	Vehicle Licences	\$5,500	\$5,500		\$3,500			\$9,000	The budget is increased to reflect expected cost for the remainder of the year.
		1403555	Less Allocations To Works	-\$588,403	-\$588,403		-\$17,550			-\$605,953	The budget adjustment represents allocation of Plant Operating Costs.
Operating Revenue											
		1403350	Diesel Fuel Rebate Scheme	-\$30,000	-\$30,000		-\$15,000			-\$45,000	The budget is increased to reflect additional revenue anticipated through the fuel rebate scheme.
<i>Salaries and Wages</i>											
Operating Expenditure											
		1406002	Workers Compensation Payments	\$5,000	\$5,000		\$15,000			\$20,000	The increase in budget represents additional workers compensation payments for the remainder of the year. These payments are claimed back through the Town's insurers and therefore the revenue is increased in line with this.
Operating Revenue											
		1406004	Reimbursement - Workers Comp	-\$10,000	-\$10,000		-\$10,000			-\$20,000	The increase in budget represents additional workers compensation payments for the remainder of the year. These payments are claimed back through the Town's insurers and therefore the revenue is increased in line with this.
		1406005	REIMB-Income Protection Insurance	\$0	\$0		-\$40,000			-\$40,000	
		1406008	Reimburse - Salary Sacrifice Items	\$0	\$0		-\$50			-\$50	Budget is increased to match actual expenses.
<i>Other Unclassified</i>											
Operating Expenditure											
		1407276	Misc Expenditure Recoupable	\$5,000	\$5,000		-\$5,000			\$0	The budget is reduced to nil as no expenditure is expected.
		1407278	Monetary Risks	\$1,980	\$1,980		-\$20			\$1,960	Budget is decreased to match actual expenses.
		1407279	Public Liability Insurance	\$170,710	\$170,710		\$5,440			\$176,150	Budget increase relates to redistributing insurance costs based on actual premiums.
Operating Revenue											

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		1407339	Support Costs Reimbursement	\$0	\$0		-\$500,000			-\$500,000	The increase in budget represents additional workers compensation payments for the remainder of the year. These payments are claimed back through the Town's insurers and therefore the revenue is increased in line with this.
GRAND TOTAL						\$6,921,143	-\$2,725,124	\$156,630	\$0	\$4,352,649	