

2015/16 September Quarter Budget Review Detail Report - MUNICIPAL

Type Description	Account Description	Budget Amendment			Description	Funding Source						
		Original Budget	September QBR	Proposed Budget		Asset Management Reserve	Other Reserves	Grant Funding	Contra Adjustments	Municipal		
Operating Income	Rates Revenue - Rates Levied GRV	(\$22,441,381.00)	(\$13,376.00)	(\$22,454,757.00)	New valuations were received from Landgate after original modelling finalised and endorsed by Council. All properties in Wedgefield should be rated under GRV Industrial as per zoning INDUSTRY. Audit identified 39 properties incorrectly rated.						(\$13,376.00)	
Operating Income	Rates Revenue - Rates Levied GRV Minimum	(\$1,057,140.00)	\$8,820.00	(\$1,048,320.00)								\$8,820.00
Operating Income	Rates Revenue - Rates Levied UV	(\$1,600,869.00)	(\$98,367.00)	(\$1,699,236.00)								(\$98,367.00)
Operating Income	Rates Revenue - Rates Levied UV Minimum	(\$129,220.00)	(\$2,860.00)	(\$132,080.00)							(\$2,860.00)	
Operating Income	Rates Revenue - Rates Interim Levies	(\$500,000.00)	\$50,000.00	(\$450,000.00)	Reduce Rates interim Levies to match expected rates revenue for the financial year.							\$50,000.00
Operating Income	Operating Grants Subsidies & Contributions - Grants Commission - General Purpose Grant	(\$560,454.00)	\$11,543.00	(\$548,911.00)	Amend the Financial Assistance Grant income in line with the final grants allocation for 2015/16.					\$11,543.00		
Operating Income	Operating Grants Subsidies & Contributions - Grants Commission - Formula Local Road Grant	(\$317,215.00)	(\$3,502.00)	(\$320,717.00)							(\$3,502.00)	
Operating Income	Operating Grants Subsidies & Contributions - Economic Development Grants (Retail Attraction, Cruise Ship Vignette) - Tourism & Area Promotion	\$0.00	(\$50,000.00)	(\$50,000.00)	Recognise \$50,000 from the Pilbara Development Commission for the Retail Attraction Strategy.						(\$50,000.00)	
Operating Income	Operating Grants Subsidies & Contributions - Reimbursement : CLAG Mosquito Control - Pest Control	(\$2,100.00)	(\$4,032.00)	(\$6,132.00)	Successful in additional funding for CLAG mosquito control grant. No increase to expenditure required as the current budget will fulfil funding requirements.						(\$4,032.00)	
Operating Income	Operating Grants Subsidies & Contributions - Community Pride Activity Grants - Community & Events Services	\$0.00	(\$59,000.00)	(\$59,000.00)	Expected Grants & Sponsorships (reallocation of budget from other revenue to operating grants): Lotterywest Spinefex \$20k Port Authority Australia Day \$30k Lotterywest North West Festival Fringe Activities \$9k No adjustment to expenditure required as this was captured in original budget.					(\$55,000.00)	(\$4,000.00)	
Operating Income	Other Revenue - Donations Sponsorship Community Pride Activities - Community & Events Services	(\$59,000.00)	\$55,000.00	(\$4,000.00)	Reallocation of income budget from Other Revenue to Operating Grants and Subsidies. This account is to recognise revenue received relating to Spinifex Stall fees and Tidy Towns.					\$55,000.00		
Operating Income	Fees & Charges: Regulatory - Town Planning Fees - Town Planning/Regional Development	(\$520,000.00)	\$120,000.00	(\$400,000.00)	Original budget has been overstated and is to be reduced due to a significant slow down in development seeing a reduction in Town Planning Fees and a downturn in new housing construction and large scale development resulting in a reduction of permit applications. There is a trend showing a reduction over the last 18 months.						\$120,000.00	
Operating Income	Fees & Charges: Regulatory - Permits : Uncertified - Building Control	(\$140,000.00)	\$50,000.00	(\$90,000.00)								\$50,000.00
Operating Income	Fees & Charges: Regulatory - Permits : Certified - Building Control	(\$210,000.00)	\$25,000.00	(\$185,000.00)								\$25,000.00
Operating Income	Fees & Charges: Discretionary - Casual Oval and Park Hire Fees - Recreation Administration	(\$33,900.00)	\$23,900.00	(\$10,000.00)	Amend income to \$10,000. This aligns with income expectations. This account is for casual oval hire only and the use of parks, it does not include sporting users. Original budget was overstated.						\$23,900.00	
Operating Income	Fees & Charges: Discretionary - Nursery Sales - Port & South Sportsgrounds : Parks & Gardens	(\$60,000.00)	\$35,000.00	(\$25,000.00)	Reduction of expected income as a result of a shift in focus from external sales to internal needs.						\$35,000.00	
Operating Income	Fees & Charges: Discretionary - Casual Hire - J D Hardie Centre	(\$90,000.00)	\$15,500.00	(\$74,500.00)	Reallocate \$15,500 revenue from Casual Hire to Term Program for revenue received for Kids Club.					\$15,500.00		
Operating Income	Fees & Charges: Discretionary - Term Programs - J D Hardie Centre	(\$4,500.00)	(\$15,500.00)	(\$20,000.00)							(\$15,500.00)	
Operating Income	Other Revenue - Lean Machine - People & Culture	\$0.00	(\$1,572.00)	(\$1,572.00)	Increase revenue budget to match actuals for Lean Machine income year to date.						(\$1,572.00)	
Operating Income	Other Revenue - Reimbursement - Recreation Administration	(\$35,000.00)	\$5,000.00	(\$30,000.00)	Reduce budget to reflect expected revenue for Port Hedland Community Awards \$14,200, Community Wellness Event \$5,000, Mothers Day Classic \$5,000 and Bike Week Event \$5,000.						\$5,000.00	
Operating Income	Other Revenue - Reimbursement : Public Utilities Contribution - Matt Dann Cultural Centre	\$0.00	(\$45,000.00)	(\$45,000.00)	Including revenue budget for reimbursements of 70% of electricity charges for Matt Dann. The associated expenditure was included in the original budget.						(\$45,000.00)	
Operating Income	Other Revenue - Reimbursement : Courthouse Expenses - Courthouse/Community Arts	(\$25,825.00)	\$2,500.00	(\$23,325.00)	Telephone charges are paid for directly by the lessee. Remove the reimbursement budget.						\$2,500.00	
Operating Income	Other Revenue - Cattle Yard Lease & Utilities - Other Economic Services	(\$6,167.00)	(\$8,000.00)	(\$14,167.00)	Budget to match actuals to date for lease charges plus utility costs from Cattle Yard Water Charges.					(\$2,000.00)	(\$6,000.00)	
Operating Expenditure	Utilities - Cattle Yard Water Charges - Other Economic Services	\$0.00	\$2,000.00	\$2,000.00	Apply a budget for the water charges from the Cattle Yard. This is offset by a contra budget entry for reimbursements of this cost from the Cattle Yard.						\$2,000.00	
Operating Income	Operating Grants Subsidies & Contributions - Environmental Health Grants - Environmental Health	\$0.00	(\$20,000.00)	(\$20,000.00)	Successful in one off grant for Roadside Litter Clean-up from Main Roads. Include income and expenditure budget for this initiative.					(\$20,000.00)		
Operating Expenditure	Materials and Contracts - Environmental Health Projects - Environmental Health	\$0.00	\$20,000.00	\$20,000.00						\$20,000.00		
Operating Income	Operating Grants Subsidies & Contributions - Grant Funding & Sponsorships: Economic Summit - Tourism & Area Promotion	\$0.00	(\$75,677.00)	(\$75,677.00)	Adjust budget to reflect income received and expenditure incurred for the Economic Summit.					(\$74,000.00)	(\$1,677.00)	
Operating Expenditure	Materials and Contracts - Economic Summit - Tourism & Area Promotion	\$30,000.00	\$74,000.00	\$104,000.00						\$74,000.00		
Operating Income	Other Revenue - Reimbursement : Gratwick Aquatic Centre - Gratwick Olympic Pool	(\$37,800.00)	(\$7,200.00)	(\$45,000.00)	Currently expending approximately \$3,800 per month and the season has not yet started. Gratwick Aquatic Centre Utilities expenditure is offset by Other Revenue Reimbursements Gratwick Aquatic Centre.					(\$7,200.00)		
Operating Expenditure	Utilities - Gratwick Aquatic Centre Utilities - Gratwick Olympic Pool	\$37,400.00	\$7,600.00	\$45,000.00						\$7,200.00		\$400.00

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Operating Expenditure	Employee Costs - OHS Management - Public Works Overhead Engineering	\$20,000.00	\$15,000.00	\$35,000.00	Supplies to mitigate heat exhaustion for outside crew. Amend budget for allocation to Works & Services.				\$15,000.00	
Operating Expenditure	Materials and Contracts - Less Allocation To Works & Services - Public Works Overhead Engineering	(\$2,916,132.26)	(\$15,000.00)	(\$2,931,132.26)					(\$15,000.00)	
Operating Expenditure	Materials and Contracts - Economic Development Plan & Tourism Strategy - Economic Development	\$0.00	\$25,000.00	\$25,000.00	Budget for development of the Economic Development Plan & Tourism Strategy. Budget requested for the stage one planning in the production of these documents to scope the tourism action plan. Remainder of project to be reviewed later in the year and included in the 16/17 budget.					\$25,000.00
Operating Expenditure	Materials and Contracts - Subscriptions - Information Communication Technology	\$11,500.00	\$2,150.00	\$13,650.00	Increase budget to match actual cost of memberships and subscriptions.					\$2,150.00
Operating Expenditure	Materials and Contracts - Gratwick Aquatic Centre YMCA Operation Costs - Gratwick Olympic Pool	\$605,041.00	(\$35,682.00)	\$569,359.00	Operational deficit will be reduced as a result of the fees and charges for the pool being increased to \$2 pool entry for children. Any change in fee was to come back to the town to reduce deficit to ToPH as per Council Resolution 201516/005.					(\$35,682.00)
Operating Expenditure	Materials and Contracts - SHAC Aquatic Centre YMCA Operation Costs - South Hedland Aquatic Centre	\$1,285,355.00	(\$30,347.00)	\$1,255,008.00						(\$30,347.00)
Operating Expenditure	Materials and Contracts - Visitor Centre Subsidy - Tourism & Area Promotion	\$365,000.00	\$4,589.00	\$369,589.00	Increase to match actuals as per the awarded contract.					\$4,589.00
Operating Expenditure	Materials and Contracts - Foreshore Rehabilitation - Environmental Health	\$50,000.00	(\$20,000.00)	\$30,000.00	Reduction in expected expenditure for Foreshore Rehabilitation for this financial year to accommodate additional works relating to one off funded project for Roadside Litter Clean-up. This account is inclusive of \$17,127.58 in Unspent Grant funding.					(\$20,000.00)
Operating Expenditure	Materials and Contracts - CEO Maintenance Response - Infrastructure Maintenance	\$30,220.00	(\$20,000.00)	\$10,220.00	Reallocation of budget from CEO Maintenance Response to Illegal Dumping Clean Up to capture where expenditure has been incurred.					(\$20,000.00)
Operating Expenditure	Utilities - Telephone Charges - Courthouse/Community Arts	\$2,500.00	(\$2,500.00)	\$0.00	Telephone charges paid for by lessee. Remove budget.					(\$2,500.00)
Operating Expenditure	Utilities - Utility Charges - Youth Services	\$18,962.50	(\$13,837.50)	\$5,125.00	Andrew McLachlan are billed directly for power consumption. Reduce expenditure budget to reflect. The reimbursement has been correctly captured in the original budget.					(\$13,837.50)
Operating Expenditure	Utilities - Electricity Charges - Wanangkura Stadium	\$0.00	\$5,157.00	\$5,157.00	Match budget to actuals. Reimbursements were included in the original budget and have been on-charged to YMCA.					\$5,157.00
Operating Expenditure	Utilities - SH Utilities Charges Power - South Hedland Sportsgrounds : Recreation	\$75,800.00	(\$15,800.00)	\$60,000.00	Lighting expenditure at Kevin Scott reduced as a result of new lighting system, with clubs now having the ability to only use the lighting they require. Initial budget calculation based on old lighting system.					(\$15,800.00)
Operating Expenditure	Utilities - Water Corporation Charges - Public Conveniences	\$5,000.00	\$6,000.00	\$11,000.00	Increase to budget based on expenditure year to date.					\$6,000.00
Operating Expenditure	Depreciation on Assets - SUMMARY OF ALL ADJUSTMENTS	\$14,462,300.00	\$1,586,536.00	\$16,048,836.00	Amendment to depreciation following completion of the 'Fair Value' Revaluation of Infrastructure.					\$1,586,536.00
Operating Expenditure	Materials and Contracts - Mosquito Supplies & Training - Pest Control	\$500.00	\$700.00	\$1,200.00	Reallocation of budget from Larvicide Chemicals to Mosquito Supplies & Training for Mosquito Control Training Course. Savings identified to fund hire car and incidentals due to minimal expenditure required year to date.				\$700.00	
Operating Expenditure	Materials and Contracts - Larvicide Chemicals - Pest Control	\$15,300.00	(\$700.00)	\$14,600.00					(\$700.00)	
Operating Expenditure	Materials and Contracts - Asset Management Costs - Financial Services	\$60,000.00	(\$60,000.00)	\$0.00	Consolidate Asset Management Costs - Financial Services with Asset Management Support Costs - Property & Asset Strategy.				(\$60,000.00)	
Operating Expenditure	Materials and Contracts - Asset Management Support Costs - Property and Asset Strategy	\$7,200.00	\$60,000.00	\$67,200.00					\$60,000.00	
Capital Income	Transfer - From Reserves: Unspent Grants & Contributions - Finance & Borrowing	(\$1,232,937.06)	(\$70,909.16)	(\$1,303,846.22)	Amend the transfer from reserves by \$70,909.16 to reflect the closing position as at 30 June 2015 as reported in the Annual Financial Statements. A portion of the expenditure to be offset by this transfer was captured in the original 15/16 budget.				(\$70,909.16)	
Operating Expenditure	Employee Costs - Salaries - J D Hardie Centre	\$810,853.46	\$10,000.00	\$820,853.46	Increase of \$10,000 to reflect 14/15 FMG \$4000 and Garndawa/DSR \$6000 (to be funded from unspent grants reserve).			\$10,000.00		
Operating Expenditure	Materials and Contracts - Workshop Programs - J D Hardie Centre	\$35,000.00	\$2,000.00	\$37,000.00	Increase by \$2000 to reflect grant received from Garndawa/DSR. To be funded from Unspent Grants Reserve.			\$2,000.00		
Operating Expenditure	Materials and Contracts - Kidsport - Recreation Administration	\$9,000.00	(\$5,693.00)	\$3,307.00	Reduce budget to match unspent portion of Kidsports Grant from 2014/15. The income for this (\$6,000) was received in March last year and the unspent portion was captured in unspent grants reserve.				(\$5,693.00)	
Operating Expenditure	Materials and Contracts - Grant Funded Library Projects - Libraries	\$3,000.00	\$4,203.00	\$7,203.00	Amend to reflect unspent grants as at 30 June 2015.			\$4,203.00		
Operating Expenditure	Materials and Contracts - Community Youth Initiatives - Community & Events Services	\$33,500.00	\$29,318.00	\$62,818.00	Increase to match operating grants totalling: \$7,500 for the North West Skate Fest (\$5,000) and the Holiday Lights Competition (\$2,500); \$1,818 for Recfishwest received in 14/15; \$20,000 for Art Activation Space to be paid from Unspent Grants Reserves.		\$20,000.00	\$7,500.00		\$1,818.00
Operating Income	Operating Grants Subsidies & Contributions - Community & Youth Grants - Community & Events Services	\$0.00	(\$7,500.00)	(\$7,500.00)	Grant income for 15/16 with a contra increase to expenditure in Community Youth initiatives: North West Skate Fest \$5k Holiday Lights \$2.5k				(\$7,500.00)	

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Operating Expenditure	Materials and Contracts - Scheme Review - Town Planning/Regional Development	\$92,800.00	\$40,000.00	\$132,800.00	Scope by nature of legislation has changed. Initial contract cancelled and bringing project in-house - require additional resources. Redirect savings from Housing Strategy (\$20k) and Local Heritage Register (\$20k) to ensure sufficient funding to complete project. Original budget plus \$20k from Local Heritage Register is funded by Unfinished Works & Committed Works Reserve.		\$20,000.00		\$20,000.00	
Operating Expenditure	Materials and Contracts - Local Heritage Register (Municipal Inventory) - Town Planning/Regional Development	\$50,000.00	(\$20,000.00)	\$30,000.00	Reallocate \$20k from Local Heritage Register to Scheme Review for Local Housing Strategy gap analysis. This is funded by Unfinished Works & Committed Works Reserve. Reduction in budget to align with quotes received for works.		(\$20,000.00)			
Operating Expenditure	Materials and Contracts - Design Guidelines - Town Planning/Regional Development	\$0.00	\$5,000.00	\$5,000.00	Reallocate \$5,000 from Housing Strategy to Design Guidelines to fund design works.				\$5,000.00	
Operating Expenditure	Materials and Contracts - NPP : Housing Strategy - Town Planning/Regional Development	\$29,425.00	(\$29,425.00)	\$0.00	\$25k budget was originally allocated for 14/15 carryover in Design Guidelines which was funded by muni. Reallocate \$5,000 back to Design Guidelines to fund actuals to date. Reallocate \$20,000 to Scheme Review for Local Housing Strategy gap analysis. Remaining \$4,425 to be removed from budget as project terminated in line with the amended Northern Planning Program approved projects.			(\$4,425.00)	(\$25,000.00)	
Operating Expenditure	Materials and Contracts - West End Planning Project - Town Planning/Regional Development	\$150,000.00	(\$100,000.00)	\$50,000.00	The original budget included \$100k from the Northern Planning Program grant which has now been surrendered due to inactivity. \$50k to complete West End Planning Project in line with Northern Planning Program grant funding.			(\$100,000.00)		
Operating Income	Operating Grants Subsidies & Contributions - Grants : Planning - Town Planning/Regional Development	(\$600,000.00)	\$116,254.00	(\$483,746.00)	Northern Planning Program funding approved projects for 2015/16: - West End Planning Project \$50,000 - South East Planning \$359,175 Additional funding received from prior year completed projects.			\$104,425.00		\$11,829.00
Capital Expenditure	Capital Expenditure - Work in Progress - Gym Upgrade - Gratwick Olympic Pool	\$0.00	\$11,046.00	\$11,046.00	Apply a budget for the completion of the gym upgrade project matching actuals. Provides capacity for 24 hour access plus CCTV.					\$11,046.00
Capital Expenditure	Capital Expenditure - Buildings - Sports Building Upgrades - Port & South Sportsgrounds : Parks & Gardens	\$0.00	\$1,466.00	\$1,466.00	Signage was required for Colin Matherson Oval and Jim Caffey.					\$1,466.00
Capital Income	Transfer - From Reserves : Unfinished Works & Committed Works - Finance & Borrowing	(\$2,281,314.34)	\$625,739.67	(\$1,655,574.67)	Amend the transfer from Unfinished Works & Committed Works Reserve to correctly reflect the budgeted expenditure to be funded from this reserve this financial year. The remainder of this Reserve (\$625,739.67) will be drawn down as the South Hedland Aquatic Centre and Wanangkura Stadium projects are scoped and included in the budget. The following amounts are proposed to be removed from the Reserve and returned to the Municipal: - JD Hardie Facility Upgrade \$114,247.67 - Land Development: Butler Way \$110,000		\$625,739.67			(\$0.00)
Capital Expenditure	Capital Expenditure - Work in Progress - Caravan Route Signage / Port Hedland Boundary Signs - Infrastructure Maintenance	\$0.00	\$60,000.00	\$60,000.00	Re-instate capital budget of \$60,000 which was held in Unfinished Works & Committed Works Reserve.		\$60,000.00			
Capital Expenditure	Capital Expenditure - Land - Land Development : JD Hardie - Economic Development	\$0.00	\$20,000.00	\$20,000.00	Re-instate \$20,000 which was held in Unfinished Works & Committed Works Reserve. The remaining amount of \$114,247.67 is proposed to be removed from the Reserve and returned to Municipal.		\$20,000.00			
Capital Expenditure	Capital Expenditure - Work in Progress - Drainage Construction Wanangkura Stadium & Faye Gladstone Netball Courts - Infrastructure Construction	\$500,000.00	\$20,077.00	\$520,077.00	Include budget for the Faye Gladstone drainage works. To be funded by the Unfinished Works & Committed Works Reserve.		\$20,077.00			
Capital Expenditure	Capital Expenditure - Work In Progress - South Hedland Cemetery Upgrade (Friends of the Cemetery) - Cemeteries	\$0.00	\$35,000.00	\$35,000.00	Re-instate budget for Friends of the Cemetery, funded by the unfinished works & committed works reserve.		\$35,000.00			
Operating Expenditure	Materials and Contracts - Minor Equipment - Libraries	\$7,400.00	(\$3,000.00)	\$4,400.00	Reallocation of \$3,000 from Minor Equipment - Libraries for the purchase of ICT Equipment for South Hedland Library. Reallocation of \$30,000 from Printing & Photocopying to ICT Hardware for the purchase of replacement printers. Replace leased machines by purchasing our own more efficient printers with lower running costs. The printers will result in savings in operational printing costs and maintenance costs.				(\$3,000.00)	
Operating Expenditure	Materials and Contracts - Printing & Photocopying - Information Communication Technology	\$230,000.00	(\$30,000.00)	\$200,000.00					(\$30,000.00)	
Capital Expenditure	Capital Expenditure - Furniture & Equipment - ICT Hardware - Information Communication Technology	\$158,000.00	\$33,000.00	\$191,000.00					\$33,000.00	
Capital Expenditure	Capital Expenditure - Infrastructure - Linemarking - Infrastructure Construction	\$50,000.00	(\$50,000.00)	\$0.00	Reallocation of budget to operational from capital. All line marking for new roads is captured in specific projects, meaning all line marking captured here is maintenance.				(\$50,000.00)	
Operating Expenditure	Materials and Contracts - Linemarking - Infrastructure Maintenance Engineering	\$0.00	\$50,000.00	\$50,000.00					\$50,000.00	

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Capital Income	Non Operating Grants Subsidies & Contributions - Government Grant - Gratwick Olympic Pool	(\$30,000.00)	(\$2,000.00)	(\$32,000.00)	Increase the budget to reflect the grant and corresponding expenditure of \$32,000 each for the Gratwick Olympic Pool and South Hedland Aquatic Centre. Currently working with YMCA regarding projects that will increase participation.			(\$2,000.00)		
Capital Expenditure	Capital Expenditure - Work in Progress - Gratwick Aquatic Centre Upgrades - Gratwick Olympic Pool	\$30,000.00	\$2,000.00	\$32,000.00				\$2,000.00		
Capital Income	Non Operating Grants Subsidies & Contributions - Government Grant - South Hedland Aquatic Centre	(\$30,000.00)	(\$2,000.00)	(\$32,000.00)				(\$2,000.00)		
Capital Expenditure	Capital Expenditure - Work in Progress - SHAC Plant & Equipment Upgrades - South Hedland Aquatic Centre	\$30,000.00	\$2,000.00	\$32,000.00				\$2,000.00		
Capital Income	Non Operating Grants Subsidies & Contributions - Contributions - Infrastructure Construction	(\$500,000.00)	\$4,011.00	(\$495,989.00)	Amend budget to reflect the following confirmed grants: \$346,364 from Landcorp linked to expenditure for Port Hedland Footpath Construction; \$149,625 from the Department of Transport for partial funding of Finucane Island Boat Ramp.			\$4,011.00		
Capital Income	Non Operating Grants Subsidies & Contributions - Aboriginal Road Grant - Infrastructure Construction MUN	(\$66,000.00)	\$16,000.00	(\$50,000.00)	Amended as per Financial Assistance Grant special roads grant final allocation for 2015/16 for Yandayarra Road. No amendment to expenditure budget required.			\$16,000.00		
Capital Income	Non Operating Grants Subsidies & Contributions - RRG. MRWA. Road Grant - Infrastructure Construction	(\$1,198,736.60)	(\$13,201.00)	(\$1,211,937.60)	Amendment of Regional Road Group funds in line with approved 2015/16 new allocation (\$693,250) and 2014/15 carryover (\$518,687). Funds are allocated to the following roads projects: - Pinga Street Stage 1: \$603,250 (new) and \$518,687 (carryover) - Yandeyarra Road: \$30,000 - Pippingarra Road: \$60,000			(\$13,201.00)		
Capital Income	Non Operating Grants Subsidies & Contributions - Roads To Recovery - Infrastructure Construction	(\$978,776.00)	\$215,718.00	(\$763,058.00)	Amendment of Roads to Recovery funds in line with accepted 2015/16 works schedule plus a reduction of Pinga St stage 1 allocation in line with reduced project expenditure. Funds are allocated to the following roads projects: - Pinga Street Stage 1: \$363,466 - Yandeyarra Road: \$80,000 - Captains Way / Murdoch Drive: \$319,592			\$215,718.00		
Capital Expenditure	Capital Expenditure - Work in Progress - Pinga Street Upgrade - Infrastructure Construction	\$2,571,016.00	(\$471,016.00)	\$2,100,000.00	Reduction in budget to match actual expenditure. Grant funds for Roads to Recovery can be reallocated as part of the funding agreement up to 2019.			(\$329,310.00)		(\$141,706.00)
Capital Income	Transfer - From Reserves: Strategic - Finance & Borrowing	\$0.00	(\$150,000.00)	(\$150,000.00)	Stage one Geo Tech and temporary solution for Goode Street erosion required budget of \$150,000 to be funded by the Strategic Reserve.		(\$150,000.00)			
Capital Expenditure	Capital Expenditure - Infrastructure - Goode St Erosion - Infrastructure Construction	\$0.00	\$150,000.00	\$150,000.00			\$150,000.00			
Operating Income	Interest Revenue - Interest on BHP Account - Finance & Borrowing	\$0.00	(\$2,591.51)	(\$2,591.51)			(\$2,591.51)			
Capital Expenditure	Transfer - To Reserves: BHP - Finance & Borrowing	\$0.00	\$2,591.51	\$2,591.51	Include revenue budget for interest on the BHP Reserve for the period July - September 2015. The BHP Reserve will be closed this financial year.		\$2,591.51			
Capital Income	Transfer - From Reserves : BHP - Finance & Borrowing	(\$481,000.00)	(\$49,166.99)	(\$530,166.99)	Amend transfer from BHP reserve to fund: - Wanangkura Stadium Signage \$3,100 - Active Open Space Master Plan \$54,470.96 - Colin Matherson Oval & Kevin Scott Oval Electronic Scoreboards \$170,000 - \$6,360 to fund the Energy Audit Initiative The balance of the reserve is to be used to fund the Faye Gladstone Netball Court Upgrades. The BHP Reserve will be closed this financial year upon completion of the projects indicated above in line with the amended funding agreements.		(\$42,806.99)			(\$6,360.00)
Operating Expenditure	Materials and Contracts - Master Plans - Recreation Administration	\$81,859.00	\$54,470.96	\$136,329.96	Currently budget of \$81,859 funded by Unspent Grants and Contributions Reserve. An addition of \$54,470.96 is required to fund the remainder of the Active Open Space Master Plan which is funded by the BHP Reserve.		\$54,470.96			
Capital Expenditure	Transfer - To Reserves : Strategic - Finance & Borrowing	\$906,000.00	(\$311,000.00)	\$595,000.00	Original budget included a transfer to Strategic Reserve from BHP Reserve. The BHP funds are now to be used to fund the Faye Gladstone Netball Courts in line with the amended funding agreement.		(\$311,000.00)			
Capital Expenditure	Capital Expenditure - Infrastructure - Wanangkura Stadium Signage - Wanangkura Stadium	\$0.00	\$3,100.00	\$3,100.00	BHP funded project carried over from 2014/15 and has since been completed.		\$3,100.00			
Capital Income	Non Operating Grants Subsidies & Contributions - Capital Grants & Contributions - South Hedland Sportsgrounds : Recreation	\$0.00	(\$1,015,763.97)	(\$1,015,763.97)	Funding from BHPB through Royalties for Regions of \$1,142,000 less \$296,236.03 already in BHP Reserve and Faye Gladstone Netball Courts (State Regional Grant Scheme Royalties for Regions) of \$170,000. \$12,000 is to be placed into Community Facilities Reserve for future operational expenditure.			(\$1,015,763.97)		
Capital Expenditure	Transfer - To Reserves: Community Facilities - Finance & Borrowing	\$474,844.60	\$12,000.00	\$486,844.60	Transfer \$12,000 for operational expenditure for the next 3 financial years to the Community Facilities Reserve for the Faye Gladstone Netball Courts from BHP Grant income.			\$12,000.00		

2015/16 September Quarter Budget Review Detail Report - MUNICIPAL

					Funding Source					
Type Description	Account Description	Original Budget	Budget Amendment September QBR	Proposed Budget	Description	Asset Management Reserve	Other Reserves	Grant Funding	Contra Adjustments	Municipal
Capital Expenditure	Capital Expenditure - Infrastructure - Faye Gladstone Netball Courts - South Hedland Sportsgrounds : Recreation	\$0.00	\$1,300,000.00	\$1,300,000.00	Development of new club facilities at the Faye Gladstone Netball Club as per Council Decision 201415/286 from June OCM. This is fully funded through Royalties for Regions (BHPB \$1.142m and State Regional Grant Scheme \$170k). \$12k placed into Community Facilities Reserve for future years operational expenditure.		\$296,236.03	\$1,003,763.97		
Capital Expenditure	Capital Expenditure - Buildings - PHVC Upgrade - Tourism & Area Promotion	\$10,250.00	\$8,530.00	\$18,780.00	Include budget as per quote to engage a Structural Engineer to undertake an inspection and desktop review of the existing Port Hedland Observation Tower as per Council resolution 201415/041 from the April Audit & Finance Committee.					\$8,530.00
Capital Expenditure	Capital Expenditure - Work in Progress - Kingsford Smith Business Park: Subdivision Construction - Economic Development	\$0.00	\$3,454.00	\$3,454.00	Survey costs and finalisation of certificate of title.					\$3,454.00
Capital Expenditure	Capital Expenditure - Infrastructure - Port Hedland Footpath Construction - Infrastructure Construction	\$300,000.00	\$346,364.00	\$646,364.00	Increase capital expenditure budget for Footpath Construction to reflect the \$346,364 funding contribution from Landcorp. The grant income was included in the original budget.			\$346,364.00		
Capital Expenditure	Capital Expenditure - Infrastructure - Finucane Island Boat Ramp Upgrade - Infrastructure Construction	\$0.00	\$199,500.00	\$199,500.00	Department of Transport to provide 75% (\$149,625) funding towards project expenditure for the Finucane Island Boat Ramp Improvement Plan (grant income has already been included in the original budget). Balance to be funded by the Asset Management Reserve.	\$49,875.00		\$149,625.00		
Capital Expenditure	Capital Expenditure - Infrastructure - Asset Management Init: Cycleway Port to South - Infrastructure Construction	\$300,000.00	(\$260,000.00)	\$40,000.00	Request \$40,000 for works design and consultation for 15/16 to update the 2008 Cycle Plan, develop a marketing strategy and undertake community engagement. To be funded by Asset Management Reserve. Remainder of Capital project to be undertaken in 16/17 totalling \$452,625 with 50% funding applied for from the Department of Transport.	(\$110,000.00)		(\$150,000.00)		
Capital Expenditure	Capital Expenditure - Infrastructure - South Hedland CBD Road Modifications - Infrastructure Construction	\$500,000.00	(\$400,000.00)	\$100,000.00	Reduction in scope. Project to be funded by the Asset Management Reserve as grant fund application unsuccessful.	\$100,000.00		(\$500,000.00)		
Capital Expenditure	Capital Expenditure - Work in progress - Turtle Board Walk - Beaches/Foreshore	\$0.00	\$43,000.00	\$43,000.00	Budget required for safety issues relating to the rotunda handrails which needed to be resolved. To be funded by Asset Management Reserve.	\$43,000.00				
Operating Expenditure	Materials and Contracts - Asbestos Register - Property and Asset Strategy	\$0.00	\$60,000.00	\$60,000.00	To prepare Asbestos Asset Register in response to Worksafe compliance notice. Work has to be completed by 27 Nov 2015. To be funded by Asset Management Reserve.	\$60,000.00				
Capital Expenditure	Capital Expenditure - Work in Progress - Marquee Park Compliance & Upgrades - Marquee Park	\$0.00	\$300,000.00	\$300,000.00	Compliance works required at Marquee Park on the splash pad. To be funded by Asset Management Reserve.	\$300,000.00				
Capital Expenditure	Capital Expenditure - Work in Progress - Wedgefield Road & Drainage Strategy - Infrastructure Construction	\$175,000.00	\$25,000.00	\$200,000.00	Require additional budget as per quote for works. To be funded by Asset Management Reserve.	\$25,000.00				
Capital Expenditure	Capital Expenditure - Infrastructure - Richardson St Boat Ramp - Infrastructure Construction	\$0.00	\$100,000.00	\$100,000.00	Stabilisation works (safety). To be funded by Asset Management Reserve.	\$100,000.00				
Capital Expenditure	Capital Expenditure - Infrastructure - Pedestrian Bridge Hand Railing South Hedland - Port & South Sportsgrounds : Parks & Gardens	\$0.00	\$15,000.00	\$15,000.00	Bridge constructed Forrest circle drive (not fit for purpose - been repaired multiple times) stage 1 Landcorp UDLA project. Barriers continue to break. Improvement works required to make fit for purpose. To be funded by Asset Management Reserve.	\$15,000.00				
Capital Expenditure	Capital Expenditure - Work in Progress - Pioneer Cemetery Upgrade - Cemeteries	\$0.00	\$22,600.00	\$22,600.00	Project complete and budget required to match actuals. Funding agreement has already been acquitted in prior years from Lottery West. To be funded by Asset Management Reserve.	\$22,600.00				
Capital Expenditure	Capital Expenditure - Infrastructure - Reseals - Infrastructure Construction	\$500,000.00	\$156,260.00	\$656,260.00	Additional budget required to complete the scope of works. Increase to be funded by the Asset Management Reserve.	\$156,260.00				
Capital Expenditure	Capital Expenditure - Infrastructure - Kerbing Construction - Infrastructure Construction	\$100,000.00	\$30,000.00	\$130,000.00	Additional funds required for Styles Road Roundabout based on a quote for compliance to be funded by the Asset Management Reserve.	\$30,000.00				
Capital Expenditure	Capital Expenditure - Work in Progress - Flood Study - Protection Of Environment	\$0.00	\$120,000.00	\$120,000.00	Budget required to complete a detailed design of flood zones. To be funded by Asset Management Reserve.	\$120,000.00				
Capital Expenditure	Capital Expenditure - Work in Progress - Reconciliation Action Plan (Flag Poles) - Tourism & Area Promotion	\$0.00	\$26,500.00	\$26,500.00	Include budget to match year to date actuals with all works now complete. To be funded by the Asset Management Reserve.	\$26,500.00				

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					Funding Source					
Type Description	Account Description	Original Budget	Budget Amendment September QBR	Proposed Budget	Description	Asset Management Reserve	Other Reserves	Grant Funding	Contra Adjustments	Municipal
Capital Income	Transfer - From Reserves : Asset Management - Finance & Borrowing	(\$166,352.00)	(\$938,235.00)	(\$1,104,587.00)	Amend transfer from Asset Management Reserve to fund the following: - Captains Way/Murdoch Drive \$16,352 - Cycleway \$40,000 - Marquee Park \$300,000 - South Hedland CBD Modifications \$100,000 - Wedgefield Rd & Drainage Strategy \$25,000 - Richardson St Boat Ramp \$100,000 - Finucane Island Boat Ramp Upgrade \$49,875 - Reseals \$156,260 - Kerbing Construction \$30,000 - Flood Study \$120,000 - Flag Poles \$26,500 - Asbestos Register \$60,000 - Pioneer Cemetery Upgrade \$22,600 - Turtle Board Walk \$43,000 - Pedestrian Bridge Hand Rail \$15,000	(\$938,235.00)				
Operating Income	Internal Transfer - Tranfer from Waste: Return on Investment - Finance & Borrowing		(\$2,201,664.73)	(\$2,201,664.73)	Dividend payable to muni for the operations of Sanitation and Waste Management & Recycling. As per the Airport Business, this has been established to recognise a return on investment from the Landfill Business Unit. This was calculated by removing the following works which should be funded by municipal to provide greater transparency on the operations of the Landfill Business Unit: - Litter Collection - Illegal Dumping Clean Up - Admin Costs Distributed - Pre-Cyclone Clean Up - Cyclone Response Expenditure - Street Cleaning - Footpath Sweeping - Waste Water Central Control System Capital Project.				(\$2,201,664.73)	
Operating Expenditure	Materials and Contracts - Illegal Dumping Clean Up - Sanitation Other		\$32,130.00	\$32,130.00	This is now to be funded through municipal and offset by the waste dividend payable to muni. Additional budget required due to an increase in illegal dumping. Use the funds for additional signage and proactive response and prevention. Reallocation of budget from CEO Maintenance Response to Illegal Dumping Clean Up. Nil impact to surplus bottom line.				\$32,130.00	
Operating Expenditure	Material and Contracts - Pre Cyclone Clean Up - Waste Management & Recycling		\$185,430.00	\$185,430.00	This is now to be funded through municipal and offset by the waste dividend payable to muni. Additional budget required for the Garage Sale Trail. 50% of expenditure was funded by a grant from Waste Authority paid directly to Garage Sale Trail Foundation. Nil impact to surplus bottom line.				\$185,430.00	
Capital Expenditure	Capital Expenditure - Work in Progress - Waste Water Central Control System - Waste Management & Recycling		\$650,000.00	\$650,000.00					\$650,000.00	
Operating Expenditure	Materials and Contracts - Litter Collection - Sanitation Other		\$722,980.00	\$722,980.00					\$722,980.00	
Operating Expenditure	Other Expenditure - Admin Costs Distributed - Sanitation Other		\$96,454.73	\$96,454.73					\$96,454.73	
Operating Expenditure	Materials and Contracts - Cyclone Response Expenditure - Waste Management & Recycling		\$18,000.00	\$18,000.00	This is now to be funded through municipal and offset by the waste dividend payable to muni. Nil impact to surplus bottom line.				\$18,000.00	
Operating Expenditure	Materials and Contracts - Street Cleaning - Waste Management & Recycling		\$294,360.00	\$294,360.00					\$294,360.00	
Operating Expenditure	Materials and Contracts - Footpath Sweeping - Waste Management & Recycling		\$202,310.00	\$202,310.00					\$202,310.00	
TOTAL		\$15,483,626.25	\$1,942,744.01	\$19,542,370.26		\$0.00	\$720,417.51	(\$260,793.00)	\$8,041.00	\$1,475,078.50
								\$1,942,744.01		

DISCLOSURE:

Between budget adoption and September QBR there has been the following variations made to the budget which were approved by Council in one off submissions:

- 201516/078 Increase the transfer to the Asset Management Reserve from \$1.05m to \$3.166m
- 201516/067 Reduce the transfer to Waste Reserves by \$450,000 and include a budget for \$450,000 for the Tyre Disposal Service.