

**BUDGET REVIEW
MARCH 2013**

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 11/12	Adjustments	Council Approvals	Accounting Adjustments	Carry Over to 13/14	Amended Budget March Review	Rationale
<i>Rates</i>												
			Operating Expenditure									
		301216	WORKERS COMPENSATION INSURANCE	2,026	2,026		1,294				3,320	The budget increase is to match actual worker's compensation charged.
		301259	VALUATION AND SEARCH FEES	150,000	150,000		35,629				185,629	The budget has been increased due to additional GRV revaluations being completed on existing properties and also due to an increase in new properties.
		301260	COLLECTION FEES	32,000	32,000		5,684				37,684	The budget has been increased to match actual expenditure with consideration to the remaining quarter.
		301276	RATES WRITTEN OFF	5,000	5,000		(4,000)				1,000	The budget has been decreased as actual rates written off has been less than expected.
		301278	RATES INCENTIVE PRIZE	15,000	15,000		(1,317)				13,683	The budget has been decreased to match actual expenditure incurred as the rates incentive prize has already been drawn.
		301281	RATES REVIEW	60,000	60,000		(46,592)				13,408	The budget has been reduced due to savings on the rates review.
		301299	Admin Costs Distributed	80,787	83,864				(4,756)		79,108	Activity Based Costing distribution
			Operating Revenue									
		301301	RATES LEVIED GRV	(15,966,976)	(16,067,930)		(27,000)				(16,094,930)	The budget increase is to match actual revenue received to date.
		301305	RATES INTERIM LEVIES	(4,016,480)	(4,016,480)		3,333,346				(683,134)	The budget has been decreased due to interim rate levies not being charged due to slow progress on various developments.
		301306	RATES LEGAL CHARGES	(20,000)	(20,000)		(18,811)				(38,811)	The budget increase is to match actual revenue received to date.
		301275	RATE CONCESSIONS	85,667	85,667		15,617				101,284	The budget has been increased as there was an additional concession granted after the budget was adopted and thus not factored into the original budget.
		301308	LATE PAYMENT PENALTY	(90,000)	(90,000)		(10,000)				(100,000)	The budget has been increased to match actual revenue received to date with consideration of the remaining quarter.
		301310	INSTALMENT ADMIN FEE	(50,000)	(55,000)		(306)				(55,306)	The budget has been increased to match actual revenue received to date with no further revenue receivable for the remainder of the year.
		301314	RATE INCENTIVE DONATION	(7,750)	(7,750)		250				(7,500)	The budget has been decreased to match actual revenue received as the rates incentive prize has already been drawn.
		301315	ESL - ADMINISTRATION FEE	(10,200)	(10,200)		(250)				(10,450)	The budget increase is to match actual revenue received to date.
		301322	SEARCH FEES - GST	(16,000)	(14,000)		5,000				(9,000)	The budget has been reduced to reflect an estimate of the revenue which will be earned for the remainder of the financial year.
<i>Members</i>												
			Operating Expenditure									
		401220	CONFERENCES TRAINING AND TRAVEL	140,000	95,000		(20,000)				75,000	The budget decrease is due to savings attained from the Local Government Convention which was held in the first quarter.
		401270	ELECTION EXPENSES	0	25,000		(3,228)				21,772	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		401271	SUBSCRIPTIONS	2,100	2,100		(1,050)				1,050	The budget decrease is to recognise savings as no more subscriptions are expected. The PHCC and local directories have been received.
		401281	BUSINESS OF THE YEAR AWARDS	5,000	5,000		33				5,033	The budget has been increased to match actual expenditure.
		401282	INSURANCE	830	830		(275)				555	The budget has been decreased to match actual expenditure.
		401283	PRC CONTRIBUTION	221,875	263,875		100,000				363,875	The budget of \$100k has been moved from 406275 Subscriptions to 401283 PRC Contributions.
		401299	Admin Costs Distributed	1,403,234	1,312,076				(79,031)		1,233,044	Activity Based Costing distribution
<i>Financial Services</i>												
			Operating Expenditure									
		402201	SALARIES - F&A	1,180,944	1,180,944		(80,000)				1,100,944	The budget has been reduced to transfer salary savings to GL 404275 being \$80K - Organisational Development for contracting fees.
		402211	SUPERANNUATION GUARANTEE LEVY	117,265	93,739		(7,200)				86,539	The budget decrease is to recognize savings in this area.
		402212	SUPERANNUATION	20,871	18,652		(4,000)				14,652	The budget decrease is to recognise savings in this area.
		402216	WORKERS COMPENSATION INSURANCE	12,422	12,422		7,936				20,358	The budget increase is to match actual worker's compensation charged.
		402217	OFFICERS LIABILITY INSURANCE	15,270	15,270		(4,491)				10,779	The budget has been decreased to match actual expenditure.
		402236	WESTERN POWER CHARGES	46,480	46,480		21,983				68,463	The budget has increased due to higher electrical costs incurred.
		402246	MINOR OFFICE EQUIPMENT	1,500	1,500		(1,500)				0	The budget has been decreased as there has been no minor equipment required during the year.

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		402248	BANK CHARGES	28,000	28,000		12,000				40,000	This budget has been increased to capture actual bank fees incurred to date with a forecast for the remaining quarter.
		402257	CORPORATE SUPPORT	10,000	7,000		(3,584)				3,416	The budget has been decreased due to savings identified.
		402258	FAIR VALUE FOR ASSETS	0	50,000		(35,000)				15,000	The budget has been decreased based on anticipated costs involved with fair value valuations.
		402262	AUDIT FEES AND EXPENSES	50,000	50,000		40,000				90,000	The budget has been increased to allow for higher audit fees charged.
		402299	Admin Costs Distributed	(2,014,472)	(1,960,977)				53,855		(1,907,122)	Activity Based Costing distribution
			Operating Revenue									
		402334	REIMBURSEMENT - LEGAL EXPENSES	0	0		(4,239)				(4,239)	The budget has been increased based on actual revenue received to date.
		402337	SUNDRY DEBTOR LATE PAYMENT PENALTY	0	0		(10,411)				(10,411)	The budget has been increased based on actual revenue received to date.
		402338	REIMBURSE VEHICLE	(1,560)	(360)		(1,000)				(1,360)	The budget has been increased based on actual revenue received with an estimation of revenue to be received in the remaining quarter.
			Non Operating Expenditure									
		402499	T/F TO LEAVE RESERVE	42,800	42,800		(6,714)				36,086	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
			Non Operating Revenue									
		402389	T/F FROM EMPLOYEES LEAVES RESERVE	0	(91,052)		(17,116)				(108,168)	The budget adjustment is to match actuals and capture a further leave termination payment that is to be funded from the reserve.
			<u>General Purpose Grant</u>									
			Operating Revenue									
			No adjustments									
			<u>Finance & Borrowing</u>									
			Operating Revenue									
		304380	INTEREST ON INVESTMENTS MUNI FUND	(2,002,500)	(1,700,000)		198,065				(1,501,935)	The budget has been reduced based on interest projections for the remainder of the financial year.
		304381	INTEREST ON INVESTMENTS RESERVE	(986,000)	(986,000)		180,000				(806,000)	The budget has been reduced based on interest projections for the remainder of the financial year. The corresponding reserve accounts have also been decreased.
			<u>Corporate Support - HR & Org Development</u>									
			Operating Expenditure									
		404201	SALARIES	1,003,076	1,014,342		(206,994)				807,348	The budget decrease is a result of salary savings from vacancies from various positions throughout the financial year. These include the HR Co-ordinator, OHS Co-ordinator, HR Officer and the Senior HR Officer.
		404211	SUPERANNUATION GUARANTEE LEVY	108,367	108,367		(18,629)				89,738	The budget decrease is a result of superannuation savings from vacancies from various positions throughout the financial year. These include the HR Co-ordinator, OHS Co-ordinator, HR Officer and the Senior HR Officer.
		404213	STAFF UNIFORMS	65,000	40,000		(5,000)				35,000	The budget has been decreased due to savings in this area.
		404216	WORKERS COMPENSATION INSURANCE	10,130	10,130		6,472				16,601	The budget increase is to match actual worker's compensation charged.
		404264	SENIOR HR OFFICER VEHICLE EXPENSES	0	0		1,750				1,750	The budget has been increased to cover 6 months of vehicle operating costs for the senior HR officer's vehicle.
		404275	ORGANISATIONAL DEVELOPMENT PROGRAMS	652,665	734,579		80,000				814,579	The budget has been increased due to a transfer of salary savings from 402201 Financial Services Salaries. This increase is to fund the financial analyst contractor fees.
		404276	REVIEW OF LOCAL LAWS	30,000	30,000		(14,000)				16,000	The budget has been decreased due to savings in this area.
		404281	OCCUPATIONAL SAFETY & HEALTH	30,000	30,000		10,000				40,000	The budget has been increased to meet operational expenditure required for the remainder of the financial year.
		404282	ORGANISATION TRAIN/DEVELOPMENT	524,705	554,705		(234,705)				320,000	The budget has been decreased due to savings in this area.
		404284	ORGANISATION EMPLOYEE EXPENSES	30,000	30,000		(3,000)				27,000	The budget has been decreased due to savings in this area.
		404288	RELOCATION	60,000	160,000		(20,000)				140,000	The budget has been decreased due to savings in this area.
		404299	Admin Costs Distributed	(2,639,679)	(2,838,130)				404,107		(2,434,023)	Activity Based Costing distribution

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	Operating Revenue											
		404332	CONTRIBUTIONS	0	0		(25,000)				(25,000)	The budget has been increased to reflect a \$25k grant from the Department of Local Government for Workforce Planning.
<i>Corporate Support - ICT</i>												
	Operating Expenditure											
		405201	SALARIES	529,031	467,177		(122,491)				344,686	The budget decrease represents salary savings for vacant positions for the 12/13 financial year.
		405211	SUPERANNUATION GUARANTEE LEVY	57,899	52,332		(11,024)				41,308	The budget decrease represents superannuation savings from vacant positions for the 12/13 financial year.
		405212	CONTRIBUTORY SUPERANNUATION	0	11,300		(6,125)				5,175	The budget decrease represents superannuation savings from vacant positions for the 12/13 financial year.
		405216	WORKERS COMPENSATION INSURANCE	5,065	5,065		3,236				8,301	The budget increase is to match actual worker's compensation charged.
		405243	TELSTRA CHARGES	10,000	10,000		5,000				15,000	The budget has been increased to match actual expenditure due to additional staff requirements with an estimation for the remaining quarter.
		405249	CORPORATE SOFTWARE LICENCES	538,850	538,850		61,150				600,000	The budget has been increased in order to purchase 100 terminal server licences which were not originally included in the previous budget, together with the Windows 7 licence.
		405271	IT PROJECT OFFICER VEHICLE EXPENSES	3,500	3,500		(3,500)				0	This budget has been reduced to \$0 as this position has never been filled and therefore no vehicle costs have been incurred.
		405272	IT COORDINATOR VEHICLE EXPENSES	3,500	3,500		400				3,900	The budget has been increased to match actual expenditure with an estimation of vehicle expenses for the remaining quarter.
		405273	IT SYSTEMS ADMINISTRATOR VEHICLE EXPENSES	3,500	1,000		2,000				3,000	The budget has been increased to match actual expenditure with an estimation of vehicle expenses for the remaining quarter.
		405299	Admin Costs Distributed	(1,559,214)	(1,438,893)				71,354		(1,367,539)	Activity Based Costing distribution
	Non-Operating Expenditure											
		405422	COMPUTER HARDWARE (& SOFTWARE)	159,000	159,000		(19,000)				140,000	The budget has been decreased due to savings identified.
		405423	COMPUTER SOFTWARE	3,500	60,000		(60,000)				0	The budget has been decreased due the AutoCAD licences no longer required at this stage.
<i>Corporate Support - Information Services</i>												
	Operating Expenditure											
		407216	WORKERS COMPENSATION INSURANCE	10,130	10,130		6,472				16,601	The budget increase is to match actual worker's compensation charged.
		407242	POSTAGE	30,000	30,000		(5,000)				25,000	The budget has been reduced to recognised savings in this area.
		407270	INFORMATION SERVICES VEHICLE EXPENSES	12,000	2,000		6,000				8,000	The budget has been increased to match actuals with a consideration of vehicle operation costs for the remaining quarter.
		404280	RECORDS MANAGEMENT	15,000	15,000		(2,000)				13,000	The budget has been reduced to recognised savings in this area.
		407299	Admin Costs Distributed	(1,152,637)	(1,010,497)				(5,471)		(1,015,968)	Activity Based Costing distribution
	Operating Revenue											
		404333	PRINTING CHARGES	(4,000)	(2,500)		500				(2,000)	The budget has been reduced due to the printer not working for 7 months.
		402325	FOI APPLICATION AND FEES	(200)	(200)		(160)				(360)	The budget increase represents income received to date with a budget allocation for the remaining quarter.
<i>Corporate Management</i>												
	Operating Expenditure											
		406216	WORKERS COMPENSATION INSURANCE	14,181	14,181		9,060				23,242	The budget increase is to match actual worker's compensation charged.
		406243	TELEPHONE CHARGES	18,000	18,000		(700)				17,300	The budget has been decreased to recognise savings in this area.
		406262	MANAGEMENT SUPPORT	50,000	50,000		(35,000)				15,000	The budget has been decreased to recognise savings in this area.
		406263	BRAND STRATEGY	0	60,000		(40,000)				20,000	The budget has been decreased to recognise savings in this area.
		406269	Manager of Marketing Vehicle Expenses	14,100	4,891		(1,000)				3,891	The budget has been decreased to recognise savings in this area.
		406270	CEO VEHICLE EXPENSES	6,500	6,500		3,500				10,000	The budget increase represents the actual maintenance costs incurred with a forecast of the last quarter.

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		406275	SUBSCRIPTIONS	500	100,500		(100,000)				500	The budget of \$100k has been moved from 406275 Subscriptions to 401283 PRC Contributions.
		406276	VELXX DCD VEHICLE OPERATION	6,500	6,500		(6,500)				0	The budget has been decreased to recognise savings in this area.
		406299	Admin Costs Distributed	(2,550,053)	(2,336,520)				170,640		(2,165,880)	Activity Based Costing distribution
<i>Fire Prevention</i>												
	Operating Expenditure											
		501255	FIRE INSURANCE	2,980	2,980		(557)				2,423	The budget has been decreased to match actual expenditure.
<i>Animal Control</i>												
	Operating Expenditure											
		502212	SUPERANNUATION	1,600	1,600		3,665				5,265	Increase the budget to recognise additional staff members who have elected to contribute additional superannuation.
		502213	UNIFORMS	5,500	6,000		1,500				7,500	Increase the budget for the purchase of additional uniforms for two new staff members.
		502216	WORKERS COMPENSATION INSURANCE	7,091	7,091		4,530				11,621	The budget increase is to match actual worker's compensation charged.
		502230	FINES, ENFORCEMENTS & REGISTRATIONS	12,000	12,000		4,000				16,000	Increase the budget due to an increase in the cost associated with issuing fines.
		502270	COORDINATOR RANGER SERVICES VEHICLE EXPENSES	7,500	7,500		10,530				18,030	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		502271	TRAINEE 1 RANGER SERVICES VEHICLE EXPENSES	6,000	6,000		5,463				11,463	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		502272	TEAM LEADER RANGER SERVICES VEHICLE EXPENSES	6,000	6,000		3,702				9,702	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		502273	SENIOR RANGER VEHICLE EXPENSES	6,000	6,000		1,743				7,743	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		502275	TRAINEE 2 RANGER VEHICLE EXPENSES	6,000	6,000		1,578				7,578	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		502276	FOX TRAPPING ACTIVITIES	4,000	4,000		(4,000)				(0)	Reduce the budget as the TOPH has not been requested to contribute to this program this financial year.
		502278	DOG POUNDAGE	12,000	12,000		(1,000)				11,000	Reduce the budget as more dogs are being sent to SAFE for re-homing therefore savings in the poundage costs.
		502281	ANIMAL CARCASE DISPOSAL	10,000	10,000		(2,500)				7,500	Reduce the budget due to a decrease in actual expenditure incurred year to date.
		502282	DOG STERILISATION PROGRAM	5,000	2,000		(500)				1,500	Reduce the budget as the SAFE discount program has impacted on the TOPH program not being taken up.
		502299	Admin Costs Distributed	143,511	153,796				(516)		153,280	Activity Based Costing distribution
	Operating Revenue											
		502324	DOG REGISTRATION	(25,000)	(25,000)		5,000				(20,000)	Decrease the budget based on anticipated levels of revenue expected to be received over the remainder of the financial year.
		502327	ANIMAL EQUIPMENT HIRE	(1,000)	(1,000)		500				(500)	Reduce the budget based on the revenue expected to be received this financial year.
		502330	FINES, ENFORCEMENTS & REGISTRATIONS	(50,000)	(50,000)		14,000				(36,000)	Reduce the budget based on the revenue expected to be received this financial year.
	Non Operating Expenditure											
		502424	DOG POUND CONSTRUCTION	16,000	18,000		(163)				17,837	Reduce the budget to match actual expenditure incurred year to date.
<i>Other Public Safety</i>												
	Operating Expenditure											
		503160	WORKERS COMPENSATION INSURANCE	1,439	1,440		920				2,359	The budget increase is to match actual worker's compensation charged.
		503201	SALARIES	118,571	98,571		(8,500)				90,071	Reduce the budget based on current salaries year to date and for the remainder of the financial year.
		503211	SUPERANNUATION GUARANTEE LEVY	4,501	2,701		5,220				7,921	The budget has been increased to match actual superannuation paid with a projection made for the last quarter.
		503270	Community Safety Grants	14,000	17,409		1,030				18,439	Increase the budget for expected expenditure for the financial year.
		503299	Admin Costs Distributed	86,570	83,507				(3,314)		80,194	Activity Based Costing distribution
<i>Parking</i>												

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	Operating Expenditure											
		503265	VEHICLE IMPOUNDING EXPENSES	11,000	11,000		(771)				10,229	Reduce the budget to match actual expenditure incurred year to date.
	Operating Revenue											
		503331	REIMBURSEMENTS OTHER EXPENSES	(5,000)	(2,000)		(1,000)				(3,000)	Increase the budget based on the revenue expected to be received for the financial year.
		503332	SALE OF IMPOUNDED ITEMS	(8,000)	(15,000)		3,115				(11,885)	Decrease the budget due to minimal number of impounded vehicles sold at the April 2013 auction.
		504324	PARKING-FINES & PENALTIES	(15,000)	(30,000)		5,000				(25,000)	Reduce the budget based on the revenue expected to be received for the financial year.
	Non Operating Expenditure											
		504499	T/F TO CAR PARKING RESERVE	31,100	31,100		(1,738)				29,362	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
SES/Emergency Management												
	Operating Expenditure											
		505217	SES OPERATING EXPENSES	94,100	94,100		(3,130)				90,970	Reduce the budget to match the grant money received. This is offset with GL 505317 State Emergency Services Operating Grant.
		505218	EMERGENCY MANAGEMENT	59,000	59,000		(3,500)				55,500	Reduce the budget based on the expenditure expected to be incurred for the financial year.
		505231	INSURANCE	5,666	5,666		1,313				6,979	The budget has been increased to match actual expenditure. This is offset with GL 505392 SES Insurance Reimbursement.
		505299	Admin Costs Distributed	33,563	36,164				(2,285)		33,879	Activity Based Costing distribution
	Operating Revenue											
		505317	STATE EMERGENCY SERVICES OPERATING GRANT	(94,100)	(94,100)		3,130				(90,970)	Reduce the budget to match the grant money received. This is offset with GL 505217 SES Operating Expenses.
		505392	SES INSURANCE REMIBURSMNT	(5,666)	(5,666)		(1,313)				(6,979)	The budget has been increased to match the corresponding expenditure account #505231 Insurance.
	Non Operating Expenditure											
		505499	T/F TO SES SHED RESERVE	1,500	1,500		(265)				1,235	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
Aboriginal Health												
	Operating Expenditure											
		704280	ANIMAL CONTROL PROGRAM	3,000	1,000		(1,000)				0	Reduce the budget to reflect savings this financial year.
Health Inspections & Admin												
	Operating Expenditure											
		702216	WORKERS COMPENSATION INSURANCE	4,052	4,052		2,589				6,640	The budget increase is to match actual worker's compensation charged.
		702220	GRANT FUNDED STAFF TRAINING	5,434	6,255					(4,332)	1,923	Carry forward the grant money of \$4,332.
		702243	TELSTRA CHARGES	3,000	3,000		(1,000)				2,000	Reduce the budget due to identified savings.
		702270	COORDINATOR OF ENVIRONMENTAL HEALTH VEHICLE EXPENSES	4,000	4,000		5,100				9,100	Increase the budget to match actual expenditure incurred year to date and to provide a contingency for fuel costs.
		702271	MANAGER ENVIRONMENTAL HEALTH VEHICLE EXPENSES	5,000	5,000		(2,000)				3,000	Reduce the budget based on actual expenditure year to date, whilst leaving a contingency for fuel.
		702275	VEH014 HONDA 4WD M/C OPERATION	1,000	1,000		(500)				500	Reduce the budget based on actual expenditure year to date.
		702276	ENVIRONMENTAL HEALTH OFFICER VEHICLE EXPENSES	0	0		3,000				3,000	The budget has been increased for the actual operating costs of the Environmental Health Officer's vehicle costs year to date with a forecast for the remaining quarter.
		702280	SAMPLING FOOD	4,500	4,500		(1,657)				2,843	Reduce budget to match actual expenditure as there are no further costs anticipated to be incurred this financial year.

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		702281	WATER SAMPLING	5,000	5,000		2,000				7,000	Increase the budget due to the additional costs associated with water sampling at Marquee Park.
		702289	MINOR EQUIPMENT (WAS CALIBRATION)	1,000	1,000		(914)				86	Reduce the budget to match actual expenditure as there are no further costs anticipated to be incurred this financial year.
		702299	Admin Costs Distributed	92,840	93,162				(3,021)		90,141	Activity Based Costing distribution
		Operating Revenue										
		702325	LICENCE - TRADING/PUBLIC PLACE	(7,500)	(9,500)		(1,000)				(10,500)	The budget has been increased due to higher than expected demand for food licences this financial year.
		702329	LICENCES - CARAVAN PARKS	(8,000)	(8,000)		4,000				(4,000)	The budget has been decreased due to lower than expected revenue received year to date.
		702330	REIMBURSEMENT - VARIOUS	(500)	(700)		136				(564)	Reduce the budget to match actual revenue received as there is no further revenue anticipated for the remainder of the financial year.
		<u>Pest Control</u>										
		Operating Expenditure										
		703280	FOGGER ADULTICIDES EQUIPMENT OPERATION	8,000	8,000		(7,547)				453	Reduce the budget to match actual expenditure as there are no further costs anticipated to be incurred this financial year. This expenditure is dependent on the rainfall season.
		703282	MOSQUITO SURVEY SUPPLIES	750	750		(429)				321	Reduce the budget to match actual expenditure as there are no further costs anticipated to be incurred this financial year.
		703285	LARVICIDE CHEMICALS	15,000	15,000		(958)				14,042	Reduce the budget to match actual expenditure as there are no further costs anticipated to be incurred this financial year.
		703299	Admin Costs Distributed	7,212	7,771				(1,888)		5,883	Activity Based Costing distribution
		Non Operating Expenditure										
		703450	PLANT AND EQUIPMENT (FOGGER)	11,000	11,000		(6,000)				5,000	Reduce the budget to reflect savings identified.
		<u>Environmental Health</u>										
		Operating Expenditure										
		705280	FORESHORE REHABILITATION	60,000	84,747		(20,000)				64,747	Reduce the budget due to significant savings from the survey.
		Operating Revenue										
		705330	CONTRIBUTIONS - FORESHORE REHABILITATION	(10,000)	(10,000)		6,364				(3,636)	Reduce the budget to match actual revenue received year to date.
		<u>Len Taplin Day Care</u>										
		Operating Expenditure										
		803231	BUILDING INSURANCE	14,720	14720.04		(2,108)				12,613	The budget has been decreased to match actual expenditure.
		803232	BUILDING MAINTENANCE	8,000	5,000		(4,000)				1,000	The budget decrease is due to minimal maintenance required for the Len Taplin Day Care building.
		Operating Revenue										
		803331	LEN TAPLIN REIMBURSEMENT	(2,120)	(2,120)		(2,330)				(4,450)	Increase the budget to partially offset the expenditure account #1116236 for Horizon Power at the Port Hedland Library.
		<u>Rose Nowers Day Care</u>										
		Operating Expenditure										
		804231	BUILDING INSURANCE	7,720	7,720		(1,165)				6,555	The budget has been decreased to match actual expenditure.
		<u>Pilbara Family Day Care</u>										
		Operating Expenditure										
		805256	IN-HOME CARE - BENEFIT PAYMENT	0	2950.02		694				3,644	Increase the budget to match actual expenditure incurred year to date.
		805299	Admin Costs Distributed	53	606.36				102		708	Activity Based Costing distribution
		<u>Retirement Village</u>										
		Operating Expenditure										
		807231	BUILDING INSURANCE	2,280	2280		(755)				1,525	The budget has been decreased to match actual expenditure.

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<u>Aged Care</u>												
	Operating Expenditure											
		809231	BUILDING INSURANCE	11,450	11450.04		(2,383)				9,067	The budget has been decreased to match actual expenditure.
<u>Other Welfare</u>												
	Operating Expenditure											
		810231	YOUTH INVOLV. CNCL - INSURANCE	10,480	10479.96		(1,637)				8,843	The budget has been decreased to match actual expenditure.
<u>Community Services & Development</u>												
	Operating Expenditure											
		813201	HYPE SALARIES	405,034	405,034		88,823				493,857	The budget has been increased to match actual staff costs required in this business unit.
		813211	HYPE SUPERANNUATION	43,585	43,585		8,333				51,918	The budget has been increased to match actual staff costs required in this business unit.
		813212	SUPERANNUATION COUNCIL	0	0		4,741				4,741	Increase the budget to recognise an employee who has taken up the matching Council contribution to superannuation.
		813216	HYPE WORKERS COMP. INSURANCE	1,685	1,685		1,076				2,761	The budget increase is to match actual worker's compensation charged.
		813273	CONTRIBUTION TO SMALL BUSINESS CENTRE	50,000	50,000		(50,000)				0	The budget has been reduced as there will be no small business contributions this financial year.
		813274	CONTRIBUTIONS TO COMMUNITY GROUPS	113,517	113,517		3,000				116,517	Increase the budget due to requests regarding various events held by community groups, as specified under the existing policy.
		813275	CARAVAN PARK & BACKPACKERS SITE FEASIBILITY	200,000	500,000		(428,395)				71,605	Reduce the budget to match actual expenditure and commitments year to date. This feasibility study is BHP funded and the remaining funds have been relocated to 'Unallocated Funds'. The corresponding reserve GL 813399 has also been reduced to reflect this.
		813280	MEN'S SHED	0	0		594				594	Reallocate \$594 from #811273 Community Pride Activities to match actual expenditure incurred.
		813282	DAIP	30,000	30,000		(6,000)				24,000	Reduce the budget due to savings identified of \$6,000.
		813284	GOLF CLUB MASTER PLAN	0	10,000		1,000				11,000	Increase the budget by \$1,000 for accommodation. This has been on charged and is offset by the revenue account #813303 Golf Club Contribution.
		813299	Admin Costs Distributed	146,719	301,561				(78,663)		222,898	Activity Based Costing distribution
	Operating Revenue											
		813303	GOLF CLUB CONTRIBUTION	0	(10,000)		(1,000)				(11,000)	Increase the budget by \$1,000 for accommodation. This is offset by the expenditure account #813284 Golf Club Master Plan.
	Non Operating Revenue											
		813399	T/F FROM BHP RESERVE	(517,000)	(960,786)		428,395				(532,391)	The budget has been decreased by \$428,395 which represents the amount initially allocated to the Caravan and Backpacker Feasibility Study funded by BHP in GL 813275. There have been savings identified in the expenditure GL therefore the reserve has also been reduced to reflect this.
<u>GP Housing</u>												
	Operating Expenditure											
		816232	UTILITY CHARGES	0	10,000		3,534				13,534	Increase the budget to match actual expenditure year to date with an estimate for the remainder of the financial year.
		816234	BUILDING MAINTENANCE	14,000	14,000		(6,500)				7,500	quarter.
		816280	MANAGEMENT FEES	2,000	2,000		(1,276)				724	Reduce the budget to match actual expenditure incurred year to date.
		816281	RENTAL EXPENSES	91,200	91,200		(9,500)				81,700	Reduce the budget to match actual expenditure incurred year to date.
		816297	LOAN INTEREST REPAYMENTS	75,000	0		13,218				13,218	The budget has been increased to reflect the interest portion that relates to 30/6/2013.
		816299	Admin Costs Distributed	48,749	39,630				239		39,870	Activity Based Costing distribution
	Operating Revenue											
		816381	CONTRIBUTIONS RECEIVED - BHP	(750,000)	(750,000)		750,000				0	This budget has been reduced to \$0 as this contribution was received in the 2011/12 financial year.
		816383	RENTAL INCOME	(84,000)	(84,000)		50,400				(33,600)	Reduce the budget based on forecasted revenue expected to be received this financial year.

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		816384	UTILITY REIMBURSEMENT	0	(10,000)		(145)				(10,145)	Increase the budget based on the amount expected to be on charged this financial year.
			Non Operating Expenditure									
		816401	HOUSING CONSTRUCTION	1,500,000	789,591		(119,591)				670,000	The budget decrease is to recognise savings in this area. The remaining total will be used for landscaping works.
		816498	LOAN PRINCIPAL REPAYMENTS	44,509	0		8,487				8,487	The budget has been increased for the principal repayment on the GP Housing loan that relates to this financial year.
		816499	T/F TO RESERVE	38,300	38,300		(445)				37,855	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
			<u>Staff Housing</u>									
			Operating Expenditure									
		404221	STAFF HOUSING	2,529,171	2,163,474		(579,627)				1,583,847	The budget has been reduced to recognise savings due to vacant positions not requiring housing.
		901234	UNSPECIFIED MAINTENANCE	40,000	40,000		(3,000)				37,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901235	STAFF UTILITIES	102,400	92,400		(6,722)				85,678	The budget has been decreased due to savings in this area.
		901241	1 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901242	2 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901243	3 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901244	4 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901245	5 /52 MORGANS STREET SCH	4,000	4,000		(2,000)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901246	6 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901247	7 /52 MORGANS STREET SCH	4,000	3,000		(2,000)				1,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901248	8 /52 MORGANS STREET SCH	4,000	4,000		(2,000)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901251	Admin Costs Distributed	603,037	580,896				(137,672)		443,224	Activity Based Costing distribution
		901256	115 ATHOL STREET SCH 11	5,500	5,500		(1,400)				4,100	The budget is decreased due to savings attained from the amount initially budgeted.
		901263	1 FRISBY COURT SCH 11	5,500	5,500		1,500				7,000	The budget has been increased due to additional costs incurred for cleaning and costs for the property condition report.
		901264	14 GOODE STREET SCH 7	6,500	5,500		(1,500)				4,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901265	29B GRATWICK STREET SCH 14	5,500	4,000		(2,000)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901266	29A GRATWICK STREET SCHED 4	5,500	4,000		(2,000)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901267	4 JANICE WAY SCH 4	5,500	5,000		(3,000)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901281	3 MITCHIE CRESCENT SCH 3	5,500	4,500		(2,500)				2,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901285	82 SUTHERLAND STREET SCH 4	6,500	6,500		(2,000)				4,500	The budget is decreased due to savings attained from the amount initially budgeted.
		901287	96 SUTHERLAND STREET SCH 14	5,500	5,500		(1,000)				4,500	The budget is decreased due to savings attained from the amount initially budgeted.
		901288	8A ASHBURTON COURT SCHED 4	5,500	5,500		1,000				6,500	The budget increase is for the scheduled termite treatment and tree removal for the property.

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		901289	8B ASHBURTON COURT SCHED 11	5,500	7,500		6,000				13,500	The budget has been increased for painting whilst the property is vacant. This was planned to be carried out in 13/14. Therefore the program for 13/14 will be reduced to reflect this change. Savings from GL 901415 will fund the painting being brought forward.
		901292	1/13 WANGARA CRESCENT SCH 7	5,500	9,500		(500)				9,000	The budget is decreased due to savings attained from the amount initially budgeted.
		901293	2/13 WANGARA CRESCENT SCH 8	5,500	11,500		(1,500)				10,000	The budget has been reduced due to saving on painting costs.
		901295	4B KABBARLI LOOP SCHED 4	5,500	5,000		(3,500)				1,500	The budget is decreased due to savings attained from the amount initially budgeted.
		901296	14 KOOLAMA CRES SCHED 5	5,500	5,500		(3,000)				2,500	The budget is decreased due to savings attained from the amount initially budgeted.
		901297	LOAN INTEREST PAYMENTS	279,366	251,526		(27,840)				223,686	The budget has been decreased to remove the budgeted interest repayments for the Catamore Court loan. This loan has not been taken out this year.
		Operating Revenue										
		901324	CONTRIBUTIONS - STAFF HOUSING RENT	(377,455)	(377,455)		133,092				(244,364)	The budget has been reforecasted to the end of the year. This has resulted in a budget reduction of \$133,092. This reduction has come about due to vacancies across the organisation for the year.
		901340	CONTRIBUTIONS - WATER	(7,000)	(8,230)		(2,741)				(10,971)	The budget has been increased based on actual revenue received to date.
		Non Operating Expenditure										
		901415	STAFF HOUSING REFURBISHMENTS	401,000	302,671		(80,000)				222,671	The budget has been decreased as the program of works has been completed and savings have been identified. Further, some housing refurbishments will be completed in 13/14. From this adjustment, an amount of \$6,000 has been allocated to 901289 8B ASHBURTON COURT SCHED 11 for the painting to occur this year.
		901422	CATAMORE CRES DEVELOPMENT	1,095,000	1,095,000					(1,095,000)	0	The budget decrease represents a carryover of the loan to the 13/14 financial year.
		901498	LOANS 106,107, 125, 127, 131 PRINCIPAL	301,449	285,203		(16,246)				268,957	The budget has been decreased to remove the budgeted principal repayments for the Catamore Court loan. This loan has not been taken out this year.
		Non Operating Revenue										
		901396	TF FROM LOAN FUND	(1,095,000)	(1,095,000)					1,095,000	0	The budget decrease represents a carryover of the loan for Catamore Court to the 13/14 financial year.
		<u>Waste Management</u>										
		Operating Expenditure										
		1011201	WASTE MANAGEMENT & RECYCLING EXPENSE	30,000	30,000		(28,535)				1,465	The budget has been decreased to match actual expenditure incurred.
		1204280	PRE-CYCLONE CLEAN-UP	100,000	100,000		49,005				149,004	The budget has been increased to match actual expenditure incurred.
		1204284	CYCLONE RESPONSE	100,000	100,000		253,035				353,035	The budget has been increased to match actual expenditure incurred.
		Non Operating Expenditure										
		1011410	WASTE WATER REUSE SYSTEM	86,209	20,000		(10,000)				10,000	The budget decrease reflects savings attained after the purchase of the CM pump unit.
		1011499	T/F TO WASTE MANAGEMENT RECYCLE RESERVE	22,200	22,200		(3,406)				18,794	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
		<u>Waste Collection Classic</u>										
		Operating Expenditure										
		1002201	WAGES - CLASSIC COLLECTION	121,275	121,275		(20,129)				101,146	The budget has been decreased to match actual expenditure incurred.
		1002213	PROTECTIVE CLOTHING/UNIFORM	500	500		78				578	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1002219	INSURANCE-WORK.COMP/INC.PROT.	240	240		(82)				158	The budget has been decreased to match actual expenditure.
		1002270	PH 288 GARB TRUCK OPERATION	45,000	20,000		22,213				42,213	The new truck will be delivered on the 1 May 2013, therefore the \$15,213 increase serves to match actuals with a further \$ 7,000 is for running costs.
		1002271	VEH 008 - IVECO GARBAGE TRUCK	70,000	70,000		17,145				87,145	The budget increase is a result of an increase in maintenance costs, as this is the second oldest truck in the fleet and it needs replacing.

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		1002276	CLASSIC MGB'S REPAIRS/DELIVERY	50,000	40,000		10,000				50,000	The budget increase is to match current expenditure trends for classic mobile bin repairs and delivery for the remainder of the 12/13 financial year.
		1002279	REPLACEMENT MOBILE GARBAGE BINS	65,000	65,000		40,000				105,000	The budget increase is due to a rise in the number of bins being replaced. This is offset with increasing revenue.
		1002299	Admin Costs Distributed	94,150	98,190				10,100		108,290	Activity Based Costing distribution
		Operating Revenue										
		1002323	CLASSIC COL. FEE	(1,400,000)	(1,420,000)		(20,000)				(1,440,000)	The budget increase in revenue is due to a rise in the number of bins being purchased for new developments.
		Non Operating Expenditure										
		1002430	RUBBISH COLLECTION TRUCK - CLASSIC COLLECTION	430,000	430,000		(21,733)				408,267	The new truck will be delivered on the 1st of May 2013; therefore the budget decrease serves to match the actual expenditure.
		Non Operating Revenue										
		1002325	TRADE IN VALUE	(46,000)	(46,000)					46,000	0	The budget decrease represents a carryover to the 13/14 financial year. Whilst the old truck will be sold as soon as possible, the income may not fall in 12/13 financial year.
		1002388	T/F FROM WASTE COLLECTION RESERVE	(681,187)	(481,056)		(335,887)			(46,000)	(862,943)	The budget increase represents an increase in the transfer from the reserve account to fund non-operating expenditure in the waste and landfill business units.
		<u>Waste Collection Premium</u>										
		Operating Expenditure										
		1003201	WAGES-PREMIUM-COLLECTION	218,400	218,400		57,000				275,400	Due to increasing unit dwelling numbers, labourers have been increased to meet demand hence the budget rise.
		1003211	PREMIUM-SUPERANNUATION LEVY	19,656	19,656		(4,000)				15,656	The budget decrease reflects savings attained from initially budgeted superannuation levy figures.
		1003219	INSURANCE - WORK.COMP/INC.PROT.	1,000	1,000		(329)				671	The budget has been decreased to match actual expenditure.
		1003270	VEH 093 -MITSUBISHI COMM.GARBAGE	25,000	25,000		31,116				56,116	The budget increase reflects higher maintenance costs for the garbage truck.
		1003299	Admin Costs Distributed	94,150	98,190				10,100		108,290	Activity Based Costing distribution
		Operating Revenue										
		1003323	PREMIUM COLLECTION FEES	(323,000)	(425,000)		(55,000)				(480,000)	The budget increase represents anticipated revenue from the rise in new developments in the town.
		1003324	CHARGES - REPLACEMENT BINS	(20,000)	(20,000)		(741)				(20,741)	The budget increase represents anticipated revenue based on actuals to date.
		<u>Landfill Business Unit</u>										
		Operating Expenditure										
		1004201	LANDFILL SITE WAGES	576,727	526,068		339,166				865,234	The budget increase is to partly account for additional staff that have been required to meet demand of additional waste being received at Landfill, and partly due to the reallocation of overheads from the public works and plant operating costs.
		1004212	BUSINESS UNIT-CONTRIB SUPER	9,415	4,855		3,000				7,855	The budget increase is to cater for superannuation for additional staff for the Landfill.
		1004213	PROTECTIVE CLOTHING/UNIFORM	6,000	6,000		(1,000)				5,000	The budget decrease is to recognise savings as no more expenditure is expected for the remainder of the 12/13 financial year.
		1004216	WORKERS COMPENSATION INSURANCE	7,091	7,091		4,530				11,621	The budget increase is to match actual worker's compensation charged.
		1004234	WASHDOWN BAY MAINTENANCE	10,000	10,000		10,000				20,000	The wash-down bay maintenance works are almost complete and an additional \$10,000 is required to reach completion stage, hence the budget increase.
		1004235	ROAD,GROUND,LITTER MAINT	80,000	80,000		10,000				90,000	The budget increase is for reconstruction of the fence surrounding Landfill.
		1004268	EXCAVATOR	100,000	100,000		10,000				110,000	The budget has been increased to cover unforeseen repairs to the excavator.
		1004271	VEH018 - CATERPILLAR TRACKLOADER	20,000	20,000		15,000				35,000	The caterpillar track loader is currently under repair with estimated repair costs of \$15,000. The budget has been increased by \$15,000 for these repairs.
		1004274	VEH041 - LANDFILL BOMAG COMPACTOR	130,000	130,000		(30,000)				100,000	The budget decrease is to match actual expenditure as there is no further amounts will be spent on the Bomag. There is a corresponding increase in plant hire on GL 1004277 for the hire of a Bomag Compactor.

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		1004277	EXTERNAL PLANT HIRE	75,000	75,000		125,000				200,000	The budget increase is to account for equipment down time and hire of equipment for fire emergencies. The increase also incorporates a \$30K transfer of funds from GL 1004274 for the hire of a Bomag.
		1004278	FIRE SUPPRESSION EXPENSES	0	0		121,469				121,469	The budget increase is to match actual expenditure as no more expenditure is expected for the remainder of the 12/13 financial year.
		1004280	MONITORING & LICENSING	25,000	25,000		1,592				26,592	The budget increase serves to match actuals due to completion of monitoring and licencing programs.
		1004281	MANAGEMENT & BUSINESS PLANS	10,000	20,000		37,083				57,083	The budget increase is to account for the allocation of Environmental Engineer Consultant costs. The higher expenditure is due to a large increase in liquid waste coming to site that needs to be certified by the Environmental Engineer to meet DEC compliance requirements. This additional expenditure is offset with the large increase in revenue for liquid waste.
		1004286	DEVELOPMENT OF LANDFILL MASTER PLAN	0	500,000					(450,000)	50,000	The budget decrease represents a carryover to the 13/14 financial year.
		1004287	STAFF HOUSING RENTAL COSTS	90,133	90,133		(12,000)				78,133	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1004299	Admin Costs Distributed	240,296	343,187				20,321		363,509	Activity Based Costing distribution
			Operating Revenue									
		1004326	WASHDOWN	(4,000)	(4,000)		(2,000)				(6,000)	The budget increase is from an estimate of revenue anticipated from the wash-down fees based on actuals to date.
		1004328	GENERAL TIPPING FEES	(2,000,000)	(2,350,000)		(300,000)				(2,650,000)	The budget increase is from an estimate of revenue anticipated from tipping fees based on actuals to date.
		1004329	HAZARDOUS WASTE-ASBESTOS	(600,000)	(600,000)		(100,000)				(700,000)	The budget increase is from an estimate of revenue anticipated from hazardous waste (asbestos) for the remainder of the 12/13 financial year based on actuals to date.
		1004330	LANDFILL RECYCLING REVENUE	(50,000)	(44,648)		(22,043)				(66,691)	The budget increase is to match actual revenue received as no more revenue is expected for the remainder of the 12/13 financial year.
		1004331	LIQUID WASTE	(1,900,000)	(2,400,000)		(800,000)				(3,200,000)	The budget increase is from an estimate of revenue anticipated from liquid waste based on actuals to date.
		1004333	DEPT PLANNING FUNDING	0	(500,000)					250,000	(250,000)	The budget decrease represents a carryover to the 13/14 financial year.
		1004970	GAIN ON SALE OF ASSET	(39,800)	(39,800)					39,800	(0)	The budget decrease represents a carryover to the 13/14 financial year, as the sale will not be possible in the last quarter due to timing constraints.
			Non Operating Expenditure									
		1004441	PLANT AND EQUIPMENT	250,000	250,000		(118,717)				131,283	The original budget was set to purchase a new truck. The purchase of this new truck will be happening in the 2013/14 financial year. Actuals have been matched and relate to the purchase of two vehicles that were budgeted for last year.
		1004499	T/F TO LANDFILL SITE DEV RESERVE	3,242,479	7,197,518		565,425			160,200	7,923,143	The budget has been increased due to an increase in the net operating profit of the waste and landfill business units which is required to be transferred into the reserve. This account also has been decreased to reflect reduced interest on GL 304381 Interest on Investment Reserves.
			Non Operating Revenue									
		1004388	T/F FROM LANDFILL RESERVE	(180,000)	(3,416,002)		123,222				(3,292,780)	The budget has been decreased to reflect the corresponding impact on the reserve account, due to an decrease in non-operating costs of the landfill business unit.
			Sanitation									
			Operating Expenditure									
		1005299	Admin Costs Distributed	119,195	128,433				(4,730)		123,704	Activity Based Costing distribution
			Non Operating Revenue									
		1005880	T/F FROM LANDFILL SITE RESERVE	(809,191)	(818,429)		4,729				(813,700)	This reserve transfer GL has been decreased to capture the effect of other non-operating budget adjustments within this business unit.

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<u>Town Planning & Regional Development</u>												
	Operating Expenditure											
		1006201	TOWN PLANNING - SALARIES	985,820	985,820		(32,409)				953,411	The budget has been reduced to due to savings derived from vacancies.
		1006211	SUPERANNUATION GUARANTEE LEVY	98,819	98,820		(10,358)				88,461	The budget has been reduced to due to savings derived from vacancies.
		1006216	WORKERS COMPENSATION INSURANCE	9,783	9,783		6,250				16,033	The budget increase is to match actual worker's compensation charged.
		1006242	MAPS & ELECTRONIC DATA PURCHASES	0	10,000		(5,000)				5,000	Reduce the budget based on the level of anticipated expenditure this financial year.
		1006243	TELEPHONE - TOWN PLANNING	2,500	2,500		(1,500)				1,000	Reduce the budget due to a refund received this financial year for an incorrect charge incurred in the previous financial year.
		1006244	SCHEME REVIEW	250,000	250,000		(200,000)				50,000	Reduce the budget due to timing issues with obtaining a consultant.
		1006249	ADVERTISING - TOWN PLANNING	45,000	45,000		(10,000)				35,000	Reduce the budget due to savings identified.
		1006252	DEVELOPMENT ASSESSMENT PANEL	20,000	20,000		(10,000)				10,000	Reduce the budget based on the expenditure required this financial year.
		1006256	REFUND OF PLANNING FEES	10,000	80,000		4,222				84,222	Increase the budget to match the actual expenditure incurred year to date, largely from landing applications being withdrawn.
		1006261	PLANNING AND LEGAL EXPENSES	150,000	150,000		30,000				180,000	Increase the budget based on the level of expenditure expected to be incurred over the remainder of the financial year due to legal fees associated with current cases.
		1006262	DESIGN GUIDELINES	280,000	150,000		(124,377)				25,623	The budget has been reduced to match actuals.
		1006264	DEVELOPER CONTRIBUTIONS POLICY	170,000	100,000		(65,489)				34,511	Reduce the budget to match actual expenditure incurred year to date. Further invoices will be incurred next financial year.
		1006268	NORTHERN PLANNING PROJECT	0	0		250,000				250,000	The budget has been increased for the Northern Planning Project. This project will be externally funded. A revenue budget has been included to GL 1006323.
		1006270	MANAGER OF PLANNING VEHICLE EXPENSES	3,500	3,500		2,036				5,536	Increase the budget to match actual expenditure year to date, with a contingency for fuel.
		1006271	SENIOR STRATEGIC PLANNING OFFICE VEHICLE EXPE	7,000	7,000		1,420				8,420	Increase the budget to match actual expenditure and outstanding commitments year to date, with a contingency for fuel.
		1006282	GROWTH PLAN (PREVIOUSLY TPS REVIEW & AMEND	0	97,000		1,122				98,122	Increase the budget to match actual expenditure incurred year to date.
		1006299	Admin Costs Distributed	355,675	379,145				(88,200)		290,946	Activity Based Costing distribution
	Operating Revenue											
		1006323	NORTHERN PLANNING PROJECT INCOME	0	0		(250,000)				(250,000)	The budget has been increased for the Northern Planning Project Income. An expenditure budget has been included to GL 1006268.
		1006325	ADVERTISING - FEES, REIMBURSEMENTS	(40,000)	(235,000)		(55,000)				(290,000)	Increase the budget based on the level of revenue expected to be received this financial year, based on current trends.
		1006326	TOWN PLANNING FEES	(1,200,000)	(1,400,000)		50,000				(1,350,000)	Reduce the budget based on the level of revenue expected to be received this financial year.
		1006341	CARPARK PLANNING FEES	(1,500)	(1,500)		1,500				0	Reduce the budget as there are no car park planning fees expected. The associated reserve GL 1006404 has also been reduced to reflect this.
		1006342	LEGAL & FINE REVENUE	(42,000)	(42,000)		(120,000)				(162,000)	The budget has been increased due to additional legal fees bein receivable.
	Non Operating Expenditure											
		1006404	T/F TO CAR PARKING RESERVE	1,500	1,500		(1,500)				0	Reduce the budget as there are no car park planning fees expected. The associated GL 1006341 has also been reduced to reflect this.
<u>Port Hedland Cemetery</u>												
	Non Operating Expenditure											
		1009482	CEMETERY BEACH PARK - BHP	352,123	325,561		20,000				345,561	The budget has been increased to finish of the Cemetery Beach Park project and this is offset by GL 1009390 T/F from BHP reserve.
		1009483	CEMETERY BEACH PARK	1,250,000	961,346		0			(70,000)	891,346	The budget decrease represents a retention amount of the contract which will be a carryover to the 13/14 financial year.
	Non Operating Revenue											
		1009390	T/F FROM BHP ALLIANCE RESERVE	(632,123)	(725,561)		(20,000)				(745,561)	The budget has been increased to finish of the Cemetery Beach Park project and the expenditure has been increased to GL 1009482 Cemetery Beach Park.
<u>South Hedland Cemetery</u>												
	Operating Expenditure											
		1009279	GRAVE DIGGING	20,000	20,000		13,032				33,032	The budget increase is to cater for additional maintenance required at the South Hedland Cemetery.

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		1009299	Admin Costs Distributed	10,425	11,168				1,925		13,093	Activity Based Costing distribution
<u>Public Conveniences</u>												
	Operating Expenditure											
		1010231	BUILDING INSURANCE	6,080	6,080		(987)				5,093	The budget has been decreased to match actual expenditure.
		1010299	Admin Costs Distributed	28,142	30,323				(1,294)		29,030	Activity Based Costing distribution
<u>Other Community Amenities</u>												
	Operating Expenditure											
		1007285	INTEREST PUPP LOAN	549,377	549,377		(544,905)				4,472	The budget has been decreased to reflect the interest expense on the underground power loan as at 30/6/2013. This is offset by revenue account 1007352 PUPP INSTALL AND PENALTY INTEREST.
	Operating Revenue											
		1007352	PUPP INSTALL AND PENALTY INTEREST	(549,377)	(549,377)		544,905				(4,472)	The budget has been decreased to reflect the interest expense on the underground power loan as at 30/6/2013. This is offset by expenditure account 1007285 INTEREST PUPP LOAN.
		1007355	PUPP BILLING INCOME	(4,628,954)	(4,628,954)		(6,596,006)				(11,224,960)	The budget has been increased to recognised the actual underground power revenue charged to rate payers.
		1007309	SUPP BILLING INSTALMENT & PENALTY INTEREST	0	0		(2,360)				(2,360)	The budget has been increased based on actual revenue received to date.
	Non Operating Expenditure											
		1007491	T/F TO UNDERGROUND POWER RESTRICTED CASH	11,195,029	11,195,029		(11,195,029)				(0)	The budget has been reduced to \$0 as there is no reserve impact on the underground power revenue has it is directly on paid to Horizon Power.
		1007499	LOAN PRINCIPAL UNDERGROUND POWER	2,078,759	2,078,759		(2,056,479)				22,280	This budget has been decreased to reflect the portion of the principal repayment on the underground power loan that relates to this financial year.
	Non Operating Revenue											
		1007397	PUPP LOAN	(6,871,853)	(6,871,853)		6,217,742				(654,111)	This budget has been decreased to reflect the actual loan amount borrowed, based on rate payers who have opted to pay their underground power charges over 5 years.
		1007353	PUPP PRINCIPAL REPAYMENT	(2,078,759)	(2,078,759)		2,078,759				(0)	This budget has been decreased to \$0. Rate payers on the 20 installment option will be required to repay interest. This will be received next year.
		1007396	T/F FROM LOAN 124 - UNDERGROUND POWER	(11,195,029)	(11,195,029)		11,195,029				0	The budget has been reduced to \$0 as there is no reserve impact on the underground power revenue has it is directly on paid to Horizon Power.
<u>Community & Event Services</u>												
	Operating Expenditure											
		811212	SUPERANNUATION	0	0		2,485				2,485	Increase the budget to recognise an employee who has taken up the superannuation contribution.
		811216	WORKERS COMPENSATION INSURANCE	4,052	4,052		2,589				6,640	The budget increase is to match actual worker's compensation charged.
		811242	TELSTRA CHARGES	5,500	5,500		(2,000)				3,500	Reduce the budget based on actual expenditure incurred year to date and forecasting for the remainder of the financial year.
		811249	MEETINGS-ADVERTISING/PROMOTION	38,000	8,000		(2,000)				6,000	Reduce this budget by \$2,000 based on the expenditure expected to be incurred as savings have been identified.
		811258	HIGH PROFILE EVENT	1,000,000	1,000,000		(271,610)			(460,357)	268,033	This budget has been reduced by \$271,610.39 which was spent in the 11/12 financial year. A further \$460,357 has been carried forward for expenditure in the 2013/14 financial year.
		811262	HIGH PROFILE EVENT - EVENTS CORP	350,000	350,000					(80,000)	270,000	Carry forward \$80,000 for expenditure in the 2013/14 financial year.
		811265	INFORMATION BROCHURES	0	30,000		(7,000)				23,000	Reduce this budget based on actual expenditure anticipated to be incurred over the financial year.
		811271	VEH005 - IVECO COMMUNITY BUS	2,000	2,000		(1,500)				500	Reduce the budget based on actual expenditure incurred year to date for the inspection of the bus.
		811273	COMMUNITY PRIDE ACTIVITIES	220,950	130,950		(75,950)				55,000	Reduce the budget due to savings within programs and reallocate \$594 to #813280 Men's Shed.
		811280	TOPH COMMUNITY EVENTS (CALENDAR EVENTS)	426,623	496,623		(31,623)				465,000	Reduce the budget due to savings within programs.
		811295	WELL WOMENS CENTRE- PDC REFUND	8,610	8,610		(1,989)				6,621	The budget has been decreased to match actual expenditure.
		811299	Admin Costs Distributed	419,789	492,254				(184,672)		307,582	Activity Based Costing distribution

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			Operating Revenue									
		811353	Donations/Sponsorship Community pride activities	(636,500)	(679,920)		571,340				(108,580)	The budget for the High Profile Event has been reallocated to a new GL 811354: being \$450,000 (Events Corp \$350k for 2 years & Atlas Iron \$100k for 1 year), along with the profit sharing income of \$63,420 for the High Profile Event in August 2012. Total = \$513,420. In addition, the budget of this account has been reduced due to reduced revenue being received for Spinifex stalls, Christmas lights and Health ways by \$57,920.
		811534	High Profile Event Income	0	0		(507,655)			80,000	(427,655)	This GL account 811354 has been created to recognise the income received for the High Profile Event being \$450,000 (Events Corp \$350k for 2 years & Atlas Iron \$100k for 1 year). The increase also includes the profit sharing income for the High Profile Event in August 2012 of \$57,654.55. The amounts has been slightly adjusted from GL 811353 to exclude the GST. \$80k of this budget has been carried forward to 2013/14 due to the timing of the event occurring in August 2013.
			<i>Court House & Community Arts</i>									
			Operating Expenditure									
		812231	BUILDING - INSURANCE	24,780	24,780		(5,029)				19,751	The budget has been decreased to match actual expenditure.
		812237	WATER CORPORATION CHARGES	21,200	21,200		(11,700)				9,500	Reduce the budget based on actual expenditure forecasted to be incurred as the Courthouse is now sub-metered.
		812243	TELEPHONE	0	0		4,270				4,270	Increase the budget to match actual expenditure year to date with a forecast for the remainder of the financial year.
		812299	Admin Costs Distributed	81,259	87,556				(5,458)		82,098	Activity Based Costing distribution
			Operating Revenue									
		812332	PACDAC/ RECOUP COURTHOUSE EXPENSES	(31,000)	(31,000)		4,910				(26,090)	Reduce the budget to offset expenditure accounts for Western Power Charges, Water Corporation Charges and Telephone charges, based on actual expenditure and forecasted expenditure for the remainder of the financial year.
			Non Operating Expenditure									
		812411	BUILDING IMPROVEMENTS	185,000	185,000					(175,000)	10,000	This budget has been carried forward for expenditure in the 2013/14 financial year.
			Non-Operating Revenue									
		812398	T/F FROM COMMUNITY FACILITIES RESERVE	(185,000)	(185,000)					175,000	(10,000)	This budget has been carried forward to the 2013/14 financial year.
			<i>Port Hedland Civic Centre</i>									
			Operating Expenditure									
		1102213	INSURANCE	89,658	89,658		4,207				93,865	The budget has been increased to match actual expenditure.
		1102299	Admin Costs Distributed	114,530	103,862				(3,070)		100,791	Activity Based Costing distribution
			Operating Revenue									
		1102324	HIRE FEES - HALLS	(15,000)	(10,000)		(3,507)				(13,507)	The budget has been increased based on actual revenue received to date.
			Non Operating Expenditure									
		1102416	BUILDING REFURBISHMENT	5,448,000	5,437,489		(5,287,489)				150,000	The budget has been reduced as the building refurbishment will not be completed this year. There has also been savings identified with roof repairs.
			Non-Operating Revenue									
		1102399	TRANSFER FROM LOAN FUND	(5,000,000)	(5,000,000)		5,000,000				(0)	The budget has been reduced as this loan will not be taken out this year.
			<i>JD Hardie Centre</i>									
			Operating Expenditure									
		1104212	SUPER - COUNCIL CONTRIBUTION	4,055	4,055		(957)				3,098	Reduce the budget to recognise the change in employment from full time to a casual basis.
		1104216	WORKERS COMPENSATION INSURANCE	5,538	5,538		3,538				9,076	The budget increase is to match actual worker's compensation charged.

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		1104231	BUILDING - INSURANCE	72,270	72,270		(12,823)				59,447	The budget has been decreased to match actual expenditure.
		1104232	CONTRACT CLEANING	120,000	120,000		(5,000)				115,000	Reduce the budget to match actual expenditure with a budget allocation to the end of the financial year.
		1104234	BUILDING MAINTENANCE	40,000	40,000		20,000				60,000	Increase the budget by \$20,000 due to the costs incurred this financial year for the cost of roof repairs due to water damage following the cyclone season.
		1104236	UTILITY CHARGES	124,000	124,000		70,000				194,000	Increase the budget based on actual utility charges year to date.
		1104270	WORKSHOP PROGRAMS	15,000	10,000		(2,000)				8,000	Reduce the budget based on anticipated expenditure this financial year.
		1104271	HOLIDAY PROGRAMS	10,000	5,000		(2,000)				3,000	Reduce the budget based on anticipated expenditure this financial year.
		1104273	MINOR EVENTS	10,000	5,000		(2,500)				2,500	Reduce the budget based on anticipated expenditure this financial year.
		1104248	LICENCING	5,000	1,000		(648)				352	Reduce the budget to match actual expenditure incurred. There are savings as this account was previously used for fitness class music licencing when this space was being utilised as a gym.
		1104246	MINOR EQUIPMENT	0	10,000		(2,500)				7,500	Reduce the budget which is program based. Due to limited capacity this program has not been run this financial year.
		1104247	SECURITY	8,000	14,000		21,000				35,000	Increase the budget due to additional security measures required, such as the presence of patrols three times a week for staff and tenant safety.
		1104263	KIOSK PURCHASES	50,000	50,000		(25,191)				24,809	Reduce the budget as the kiosk has not been running at full capacity this financial year.
		1104265	TENANCY EXPENSES	18,000	14,000		(7,605)				6,395	Reduce the budget to match actual expenditure incurred year to date.
		1104267	RECREATION PROGRAMS	0	1,373		(49)				1,324	Reduce the budget to match actual expenditure incurred year to date.
		1104269	GYM AND FITNESS	0	1,667		(575)				1,092	Reduce the budget to match actual expenditure incurred year to date.
		1104297	LOAN INTEREST REPAYMENTS	91,553	91,553		12,473				104,026	The budget has been increased to account for the interest on the new JD Hardie Loan that relates to this financial year.
		1104299	Admin Costs Distributed	253,750	267,883				1,818		269,701	Activity Based Costing distribution
		Operating Revenue										
		1104331	REIMBURSEMENTS	(20,000)	(20,000)		8,000				(12,000)	Reduce the budget based on the sponsorship expected to be received this financial year.
		1104350	KIOSK SALES	(65,000)	(65,000)		28,427				(36,573)	Reduce the budget based on the level of revenue expected to be received this financial year.
		1104352	CASUAL HIRE	(93,200)	(80,000)		30,000				(50,000)	Reduce the budget based on forecasted bookings.
		1104353	GYM & FITNESS	0	(10,823)		(37)				(10,860)	Increase the budget to match actual revenue received this financial year.
		1104357	HOLIDAY PROGRAMS	(24,000)	(18,000)		10,000				(8,000)	Reduce the budget to reflect the revenue received based on the reduced number of holiday programs held this financial year as a result of limited capacity.
		1104358	BIRTHDAY PARTIES	(8,750)	(8,750)		(3,250)				(12,000)	Increase the budget to reflect the revenue received year to date and the forecasted bookings for the remainder of the financial year.
		1104359	TENANCY INCOME	(72,975)	(42,725)		15,497				(27,228)	Reduce the budget based on the revenue expected to be received in this financial year.
		1104360	RECOUP COSTS	(37,360)	(37,360)		20,000				(17,360)	Reduce the budget as cleaning costs were not on-charged to tenants as they did not take up this option.
		1104361	KIDS CLUB	(27,000)	(20,000)		4,373				(15,627)	Reduce the budget as the Kids Club was only running for 1.5 terms during the year, as the space had been used as the gym.
		1104362	WORKSHOPS	(24,000)	(24,000)		16,170				(7,830)	Reduce the budget to reflect the revenue received based on the reduced number of workshops held this financial year as a result of limited capacity.
		Non Operating Expenditure										
		1104411	FACILITY UPGRADE	0	20,014		1,131				21,145	Increase the budget to match actual expenditure year to date.
		1104416	JD HARDIE PROJECT DSR	0	105,357					(105,357)	0	Carry forward this budget to the 2013/14 financial year as the basketball court is still to be undertaken as part of the current redevelopment project.
		1104415	FACILITY UPGRADE - BHP	0	990,000					(955,000)	35,000	The budget decrease represents a carryover to the 13/14 financial year. The balance will be a carryover until such time as the master plan initiative is completed. The corresponding reserve has also been increased GL 1104398 T/F From BHP Reserve.
		1104420	FURNITURE & EQUIPMENT	0	180,482		6,300				186,782	Increase the budget to match actual expenditure.
		1104499	LOAN 118 PRINCIPAL REPAYMENTS	44,048	44,048		8,273				52,320	The budget has been increased due to principal portion payable on the new JD Hardie loan, that relates to this financial year.

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	Non Operating Revenue											
		1104394	JD HARDIE FUNDING DSR	0	(105,357)					105,357	0	Carry forward this budget to the 2013/14 financial year as the basketball court project is still to be undertaken as part of the current redevelopment project.
		1104395	T/F FROM COMMUNITY FACILITIES RESERVE	0	(180,482)		(6,300)				(186,782)	Increase the reserve budget to offset the corresponding increase in the non-operating expenditure account #1104420 Furniture & Equipment.
		1104398	T/F FROM BHP RESERVE	(990,000)	(990,000)					955,000	(35,000)	The budget decrease represents a carryover to the 13/14 financial year. This is offset in GL 1104415 Facility Upgrade BHP.
	<u>Swimming Areas/Beaches</u>											
	Operating Expenditure											
		1105280	BEACH & FORESHORE MAINTENANCE	10,000	15,000		4,068				19,068	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year. Whilst the vandalism issues have now been fixed, the budget increase is to cover safety expenses expected.
		1105287	COASTAL ACCESS AND MANAGED CAMPING	0	93,717					(85,356)	8,361	The budget decrease represents a carryover to the 13/14 financial year. These funds are to be used for the way finding signage.
		1105299	Admin Costs Distributed	359,799	40,395				(12,345)		28,051	Activity Based Costing distribution
		1105234	GRATWICK MAINTENANCE	10,000	10,000		(5,000)				5,000	Reduce the budget by \$5,000 based on actual expenditure year to date with the remaining balance being kept for a maintenance contingency.
		1106231	BUILDING - INSURANCE	28,590	28,590		(2,508)				26,082	The budget has been decreased to match actual expenditure.
		1105235	SHAC MAINTENANCE	10,000	10,000		39,000				49,000	Increase the budget by \$39,000 for additional maintenance costs. This will be on charged through GL 1105325 SHAC Aquatic Centre Reimbursement.
		1105260	SHAC AQUATIC CENTRE YMCA OPERATION COSTS	615,026	615,026		40,612	58,362			714,000	Increase the budget as the variation of \$58,362 has been endorsed by council and additional adjustments for legal expenses for the creation of the management contract, In Term Swimming Lessons and Telstra charges.
		1105262	SHAC AQUATIC CENTRE UTILITIES	182,207	182,207		(72,328)				109,879	Decrease the budget for savings within utility costs due to the closure of SHAC and the revised contract with YMCA.
		1107231	BUILDING - INSURANCE	53,390	58,884		(8,645)				50,239	The budget has been decreased to match actual expenditure.
	Operating Revenue											
		1105325	SHAC AQUATIC CENTRE REIMBURSEMENT	(182,207)	(182,207)		23,524				(158,683)	Whilst the budget has been increased by the \$39,000 for additional maintenance costs on charged GL 1105235 SHAC Maintenance, and other additional revenue items identified totalling \$9,804, there is an overall decrease due to reduced utility costs incurred of \$72,328. This has come about due the facility being closed.
		1106390	GOVERNMENT GRANT	(18,000)	(18,000)		15,000				(3,000)	Reduce the budget by \$15,000 as the grant from the Department of Sport and Recreation will not be received until the 2013/14 financial year.
		1107395	SHAC UPGRADE - RFR	(150,000)	(150,000)		150,000				0	The budget has been decreased as this funding, from RLCIP, was received in a prior year.
	Non Operating Expenditure											
		1107430	SHAC UPGRADE - BHP	4,050,000	2,865,899					(300,000)	2,565,899	The budget decrease represents a carryover to the 13/14 financial year.
		1107433	SHAC UPGRADE - CLGF	807,745	615,245		(66)				615,179	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1107434	SHAC UPGRADE	930,000	1,757,832					(500,000)	1,257,832	The budget decrease represents a carryover to the 13/14 financial year.
	<u>Recreation Administration</u>											
	Operating Expenditure											
		1108211	SUPERANNUATION GUARANTEE LEVY	52,659	52,659		(8,333)				44,326	Reduce the budget due to the relocation of a staff member to the Community Services & Development superannuation account #813211.
		1108212	SUPERANNUATION	0	0		2,777				2,777	Increase the budget to recognise an employee who has taken up the superannuation contribution.
		1108216	WORKERS COMPENSATION INSURANCE	5,065	5,065		3,236				8,301	The budget increase is to match actual worker's compensation charged.
		1108246	IN TERM SWIMMING LESSONS	0	26,000		9,000				35,000	The budget has been increased by \$9,000 for additional costs associated with in-term swimming lessons. This is offset with additional reimbursements in GL 1108333 Reimbursements - Rec Admin.

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		1108247	FMG MEMBERSHIPS - YMCA	0	100,000		(53,000)				47,000	Reduce the budget based on the number of memberships anticipated to be taken up this financial year.
		1108254	KIDSPORT	60,000	60,000					(55,000)	5,000	Carry forward DSR funding of \$55,000 to the 2013/14 financial year.
		1108257	MULTI PURPOSE RECREATION CENTRE OPERATING C	843,106	986,244		(20,645)	(203,925)			761,674	Reduce the budget by \$203,925.03 in accordance with the agenda item which went to council plus additional savings identified.
		1108264	WALK IT HEDLAND	35,865	29,590		14,860				44,450	Increase the budget to reflect the expenditure expected to be incurred this financial year for the Mother's Day Walk and Move it Hedland. This is additional revenue #1108334 to be budgeted for.
		1108276	MASTER PLANS	244,000	314,000		(129,000)			(60,000)	125,000	Reduce the budget as the Master Plans now consists of the Trails Master Plan and the Foreshore Master Plan which totals \$125,000. A further \$60,000 has been allocated to this account, reallocated from #1110401 Faye Gladstone Netball Courts, for Marie Marland and carried forward for expenditure in 13/14.
		1108299	Admin Costs Distributed	602,570	744,580				24,521		769,101	Activity Based Costing distribution
			Operating Revenue									
		1108332	PRIVATE VEHICLE USE REIMB.	(3,120)	(3,120)		(531)				(3,651)	Increase the budget based on actual revenue received for an additional staff member for part of the financial year.
		1108333	REIMBURSEMENTS - REC ADMIN	(57,300)	(65,900)		(6,000)				(71,900)	Increase the budget for an additional \$11,000 for In Term Swimming Lessons and decrease for \$5,000 for the Walk it Hedland. This has a net impact of an increase in revenue of \$6,000.
		1108334	GRANT / SPONSORSHIP - WALK IT HEDLAND	(7,000)	0		(20,400)				(20,400)	Increase the budget to \$20,400 to recognise Walk it Hedland revenue expected to be received this financial year.
		1108347	GRANT SH MASTERPLAN	(125,000)	(195,000)		70,000				(125,000)	Decrease the budget to \$125,000 to match the revenue anticipated for this financial year. This is offset with the corresponding expenditure GL 1108276 Master Plans.
		1108349	GRANT - MULTI PURPOSE RECREATION CENTRE	0	(2,500,000)		2,500,000				0	The budget has been reduced as we are no longer receiving external funding. The town are sourcing a loan.
			Non Operating Expenditure									
		1108423	MULTI PURPOSE RECREATION CENTRE	0	3,309,354		(362,472)				2,946,882	The budget decrease is to capture overspend in GL 1108421 in 11/12 financial year.
			Non-Operating Revenue									
		1108398	T/F FROM BHP RESERVE	(1,080,000)	(870,358)		200,000				(670,358)	Remove this budget as BHP did not contribute to Faye Gladstone. The corresponding expenditure account: 1110408 for this has been decreased also.
		New Account	LOAN 137 Wanangkura Stadium	0	0		(2,500,000)				(2,500,000)	This budget has been created for the loan funds the Town is taking out.
			Operating Expenditure									
		810235	LAWSON STREET YOUTH CENTRE	8,000	5,000		(3,345)				1,655	Decrease the budget based on the Watercorp charges expected to be incurred this financial year. This account is offset with the corresponding revenue account #810350 Youth Involvement Council (excluding the Annual Service Charge).
		1103231	BUILDING INSURANCE	27,000	27,000		(5,647)				21,353	The budget has been decreased to match actual expenditure.
		1103249	ADVERTISING AND PROMOTION	5,000	5,000		(603)				4,397	The budget has been decreased to match actual expenditure.
		1103270	MINOR PROJECTS & PROGRAMS	9,800	5,000		(2,000)				3,000	Decrease the budget as only \$3,000 is required for this financial year.
		1103299	Admin Costs Distributed	22,298	18,163				(2,748)		15,415	Activity Based Costing distribution
			Operating Revenue									
		1103331	REIMBURSEMENTS, GRANTS (PDC) ETC.	0	0		(2,960)				(2,960)	Increase the budget to reflect the Watercorp charges that will be on-charged to the Andrew McLaughlin Centre.
		810350	YOUTH INVOLVEMENT COUNCIL	(6,000)	(6,000)		4,712				(1,288)	Decrease the budget based on the Watercorp charges expected to be incurred and on-charged this financial year. This account is offset with the corresponding expenditure account #810235 Lawson Street Youth Centre (excluding the Annual Service Charge).
			Operating Expenditure									
			Port Hedland Sportsgrounds									
			Operating Expenditure									

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		1109231	BUILDING INSURANCE	20,647	20,647		1,068				21,716	The budget has been increased to match actual expenditure.
		1109232	CLEANING CHARGES	6,000	6,000		(1,000)				5,000	Reduce this budget based on the actual expenditure incurred year to date as savings have been identified.
		1109233	MCGREGOR TRANSPORTABLE	6,435	6,435		51				6,486	Increase the budget to match actual expenditure incurred year to date. There are no further costs anticipated this financial year.
		1109236	PH ELECTRICITY CHARGES	45,777	45,777		47,259				93,036	Increase the budget due to the relocation of utility costs to the correct accounts, this will be offset with reductions in other utility budgets.
		1109237	PH WATER CHARGES	28,711	28,711		343,891				372,602	Increase the budget due to the relocation of utility costs to the correct accounts, this will be offset with reductions in other utility budgets.
		1109299	Admin Costs Distributed	51,480	55,469				68,105		123,574	Activity Based Costing distribution
		Operating Revenue										
		1109324	HIRE-SPORTSGROUNDS/OVALS	(20,000)	(25,000)		(7,000)				(32,000)	Increase the budget based on the estimated Turf Club seasonal user fees for the remainder of the financial year.
		1109336	COLIN MATHESON CLUB ROOMS	(5,000)	(6,000)		5,000				(1,000)	Reduce the budget as only \$1,000 will be received from the tenant.
		Non Operating Expenditure										
		1109450	COLIN MATHESON OVAL UPGRADE - BHP	250,000	248,630					(180,000)	68,630	The budget decrease reflects a carryover to the 13/14 financial year. Following a Council resolution for the OCM held on 24 April 2013 - number 11.2.11 there was a change in the scope of works. This will be completed next year. This is offset in GL 1109390.
		1109457	COLIN MATHESON OVAL PARKING	159,000	159,055		(159,055)				(0)	The budget decrease shows that the upgrade of the Colin Matheson Oval parking will no longer be implemented in this financial year.
		1110499	T/F TO LIGHT REPLACEMENT RESERVE	1,000	1,000		(174)				826	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
		Non Operating Revenue										
		1109390	T/F FROM BHP RESERVE	(250,000)	(248,630)					180,000	(68,630)	The budget decrease represents a carryover to the 13/14 financial year. This is offset in GL 1109450 Colin Matheson Oval Upgrade - BHP. The project will be undertaken next year.
		<i>South Hedland Sportsgrounds</i>										
		Operating Expenditure										
		1110231	BUILDING INSURANCE	22,866	22,866		1,059				23,924	The budget has been increased to match actual expenditure.
		1110236	SH UTILITIES CHARGES POWER	39,312	39,312		174,435				213,747	Increase the budget due to the relocation of utility costs to the correct accounts, this will be offset with reductions in other utility budgets.
		1110237	UTILITIES - KEVIN SCOTT FRESH WATER	660,300	660,300		(601,980)				58,320	Reduce the budget due to the relocation of utility costs to the correct accounts, this will be offset with increases in other utility budgets.
		1110238	BUILDING MAINTENANCE	25,000	100,000		(8,000)				92,000	Reduce the budget based on the anticipated building maintenance costs for this remainder of the financial year: reconfigure netball goal posts and general maintenance.
		1111236	UTILITIES EXPENSES	50,653	50,653		(42,814)				7,839	Reduce the budget due to the relocation of utility costs to the correct accounts, this will be offset with increases in other utility budgets.
		1111281	INTEREST PAYMENTS - SH BOWLING CLUB	12,500	12,500		(12,500)				0	Reduce the budget as this loan will not be drawn down this financial year, as originally budgeted, therefore no interest payments will be made.
		1111299	Admin Costs Distributed	473,399	524,048				(107,110)		416,938	Activity Based Costing distribution
		Operating Revenue										
		1110324	HIRE-SPORTSGROUNDS/OVALS	(3,000)	(3,000)		(4,000)				(7,000)	Increase the budget due to a higher level of usage.
		1110332	LIGHTS-USER CHARGES	0	(20,000)		(5,000)				(25,000)	Increase the budget due to a higher level of usage.
		1110338	GRANTS - DEPT SPORT & REC	(62,000)	(537,000)					412,458	(124,542)	Reduce the budget to match actual revenue received year to date. Marie Marland funds will not be received until 2013/14. This has been carried forward to 13/14.
		1111345	GRANTS - SH HEDLAND BOWLING CLUB	0	(2,500,000)					1,750,000	(750,000)	The budget decrease represents a carryover to the 13/14 financial year.
		1111394	LOAN INTEREST INCOME - SH BOWLING CLUB	(29,215)	(29,215)		29,215				0	Reduce the budget as this loan will not be drawn down this financial year, as originally budgeted, therefore no interest payments will be made.

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	Non Operating Expenditure											
		1110401	FAYE GLADSTONE NETBALL COURTS	0	223,116		(60,000)				163,116	Reallocate \$60,000 to account #1108276 Master Plans and carry forward to 2013/14.
		1110403	SOUTH HEDLAND SKATE PARK - BHP	920,000	920,000					(767,102)	152,899	Carry forward to the 2013/14 financial year.
		1110407	MARIE MARLAND OVAL RESERVE	0	1,113,000					(1,063,000)	50,000	The budget decrease represents a carryover to the 13/14 financial year.
		1110408	FAYE GLADSTONE NETBALL COURTS BHP	0	200,000		(200,000)				(0)	Remove this budget as BHP did not contribute to this project. The corresponding reserve has been adjusted: 1108398 for this decrease also.
		1111496	PRINCIPAL REPAYMENT - SH BOWLING CLUB	7,418	7,418		(7,418)				0	Reduce the budget as this loan will not be drawn down this financial year, as originally budgeted, therefore no repayments will be made.
	Non Operating Revenue											
		1110398	T/F FROM BHP RESERVE	(920,000)	(920,000)					767,102	(152,898)	Carry forward to the 2013/14 financial year.
		1111395	T/F LOAN PRINCIPAL	(7,418)	(7,418)		7,418				(0)	Reduce the budget as this loan will not be drawn down this financial year, as originally budgeted.
Port & South Sports Grounds - P&G												
	Operating Expenditure											
		1109234	GROUND MAINTENANCE PORT	450,000	450,000		15,000				465,000	The budget increase is a result of more maintenance work being required for Port Hedland sports grounds.
		1111231	INSURANCE	5,239	5,239		319				5,558	The budget has been increased to match actual expenditure.
		1110234	GROUND MAINTENANCE SOUTH	133,900	133,900		(16,000)				117,900	The budget has been decreased to recognise savings in this area.
		1110277	EFFLUENT PUMP FACILITIES	60,000	60,000		23,000				83,000	The budget has been increased to match actual expenditure.
		1110278	SPORTSGROUND SURFACE REPAIRS	43,260	79,705		(9,705)				70,000	The budget has been decreased to recognise savings in this area.
		1111239	MARQUEE PARK OPERATING COSTS	300,000	200,000		(8,000)				192,000	The budget has been decreased to recognise savings in this area.
		1111271	SOUTH HEDLAND BOWLING CLUB BHP	0	951,951		(951,951)				(0)	The budget decrease is to reallocate the budget to a non-operating expenditure GL 1111457 (SHBCT Redevelopment BHP).
		1111275	P.H. GARDENS MAINTENANCE	360,500	406,500		289,500				696,000	The budget increase reflects additional works required in garden maintenance.
		1111277	GARDENING MINOR TOOLS	10,000	10,000		(2,932)				7,068	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1111278	RETICULATION OPERATIONS	220,000	220,000		191,000				411,000	The budget increase serves to account for additional reticulation operations maintenance required for the remainder of the 12/13 financial year.
		1111279	SH SCHOOL OVAL MOWING	150,000	130,000		(10,000)				120,000	The budget has been decreased to recognise savings in this area.
		1111282	NATIVE PLANTS NURSERY	30,000	30,000		3,000				33,000	The budget has been increased to match actual expenditure.
		1111283	S H GARDENS MAINTENANCE	315,000	295,000		346,000				641,000	The budget increase is a result of more maintenance work required for South Hedland Sports Grounds.
		1111284	PLAYGROUND EQUIPMENT MAINT.	20,000	100,000		(8,000)				92,000	The budget has been decreased to recognise savings in this area.
		1111285	GRAFFITTI REMOVAL	50,000	35,000		6,000				41,000	The budget has been increased to match actual expenditure.
		1111289	WEED & PEST CONTROL	115,000	115,000		(13,000)				102,000	The budget has been decreased to recognise savings in this area.
		1115299	Admin Costs Distributed	439,653	652,306				(50,155)		602,151	Activity Based Costing distribution
	Operating Revenue											
		1111346	REIMBURSEMENT PARK MAINTENANCE	0	(36,000)		(27,000)				(63,000)	The budget increase reflects revenue expected from Landcorp for park maintenance.
		1111354	MARQUEE PARK CAFE FMG	(1,500,000)	(1,500,000)					1,500,000	0	The budget decrease represents a carryover to the 13/14 financial year.
	Non Operating Expenditure											
		1111406	MARQUEE PARK CAFE	1,500,000	1,500,000					(1,500,000)	0	The budget decrease represents a carryover to the 13/14 financial year.
		1111447	BUILDING UPGRADES	50,000	10,000		(3,219)				6,781	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1111438	KOOMBANA PARK DEVELOPMENT	0	954,161					(700,000)	254,161	The budget decrease represents a carryover to the 13/14 financial year.
		1111450	TURF CLUB GRANDSTAND	37,870	37,870		(37,870)				(0)	Reduce this budget as it will not be expended this financial year.
		1111456	SHBTC REDEVELOPMENT	0	500,000		(500,000)				0	The budget decrease represents a carry forward to the 13/14 financial year.
		1111457	SHBTC REDEVELOPMENT - BHP	0	21,515		951,951			(900,000)	73,466	The budget has been increased by \$951,951 as it has been reallocated from GL 1111271 operating expenditure South Hedland Bowling Club BHP. Of this amount, \$900,000 has been carried forward for expenditure in the 2013/14 financial year. The corresponding reserve account budget has also been carried forward 1111390 T/F FROM BHP ALLIANCE RESERVE.

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			Non Operating Revenue									
		1111390	T/F FROM BHP ALLIANCE RESERVE	(900,000)	(1,601,221)					900,000	(701,221)	The budget decrease represents a carryover to the 13/14 financial year. The corresponding non-operating expenditure account budget has also been carried forward, 1111457 SHBTC REDEVELOPMENT - BHP.
		1111393	T/F SS LOAN - SH BOWLING CLUB	(500,000)	(500,000)		500,000				(0)	Reduce the budget as this loan will not be drawn down this financial year, as originally budgeted.
			<u>Port Hedland Library</u>									
			Operating Expenditure									
		1116211	SUPERANNUATION GUARANTEE LEVY	12,412	12,412		603				13,015	Increase the budget to reflect the proportions at which staff members work between the Port Hedland and South Hedland Library.
		1116212	CONTRIBUTORY SUPERANNUATION	1,290	1,290		125				1,415	Increase the budget to reflect the proportions at which staff members work between the Port Hedland and South Hedland Library.
		1116216	WORKERS COMPENSATION INSURANCE	1,759	1,759		1,124				2,883	The budget increase is to match actual worker's compensation charged.
		1116231	BUILDING-INSURANCE	8,630	8,630		(1,092)				7,538	The budget has been decreased to match actual expenditure.
		1116233	BUILDING CLEANING & MATERIALS	23,862	23,862		(4,000)				19,862	Reduce the budget by \$4,000 as no further costs are anticipated for the remainder of the financial year.
		1116235	GROUND-MAINTENANCE-PH LIBRARY	1,800	1,800		300				2,100	Increase the budget based on the estimated cost of ground maintenance for the remainder of the financial year.
		1116236	WESTERN POWER CHARGES	7,026	7,026		2,474				9,500	Increase the budget based on actual Horizon Power charges incurred year to date, with another billing period remaining.
		1116237	WATER CORPORATION & ESL CHARGES	2,120	2,120		1,880				4,000	Increase the budget based on actual Water Corporation charges incurred year to date, with another billing period remaining.
		1116263	REPLACEMENT OF LOST BOOKS	5,000	5,000		(2,000)				3,000	Reduce the budget based on a twelve month analysis of the trend of lost stock.
		1116299	Admin Costs Distributed	38,172	41,131				(1,620)		39,511	Activity Based Costing distribution
			Operating Revenue									
		1116326	OVERDUE ITEMS CHARGE	(400)	(400)		(630)				(1,030)	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: Port Hedland Library Charges. Reduce combined revenue budget by \$250 based on the revenue expected to be received over the remainder of the financial year. GL name to be updated subsequent to this Council Meeting.
		1116328	RECOVERY OF COST OF LOST BOOKS	(750)	(500)		500				0	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: Port Hedland Library Charges. Reduce combined revenue budget by \$250 based on the revenue expected to be received over the remainder of the financial year. GL name to be updated subsequent to this Council Meeting.
		1116330	REPLACEMENT LOST M/SHIP CARDS	(50)	(30)		30				(0)	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: Port Hedland Library Charges. Reduce combined revenue budget by \$250 based on the revenue expected to be received over the remainder of the financial year. GL name to be updated subsequent to this Council Meeting.
		1116350	MISCELLANEOUS SUNDRY RECEIPTS	(350)	(350)		350				(0)	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: Port Hedland Library Charges. Reduce combined revenue budget by \$250 based on the revenue expected to be received over the remainder of the financial year. GL name to be updated subsequent to this Council Meeting.
			Non Operating Expenditure									
		1116401	PORT HEDLAND LIBRARY UPGRADES	15,000	45,000		(12,000)				33,000	Reduce the budget based on the works required for the remainder of the financial year: patio replacement, paving upgrades, non-slip surface and carpets.
			<u>South Hedland Library</u>									

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	Operating Expenditure											
		1117211	SUPERANNUATION GUARANTEE LEVY	36,443	36,443		(3,733)				32,710	Reduce the budget to reflect the proportions at which staff members work between the Port Hedland and South Hedland Library.
		1117212	SUPERANNUATION	0	0		7,022				7,022	Increase the budget to reflect the proportions at which staff members work between the Port Hedland and South Hedland Library.
		1117216	WORKERS COMPENSATION INSURANCE	4,372	4,372		2,793				7,165	The budget increase is to match actual worker's compensation charged.
		1117231	BUILDING-INSURANCE	20,720	20,720		(3,262)				17,458	The budget has been decreased to match actual expenditure.
		1117233	BUILDING-CLEANING	30,505	30,505		(5,000)				25,505	Reduce the budget by \$5,000 as no further costs are anticipated for the remainder of the financial year.
		1117234	BUILDING MAINTENANCE	20,000	42,000		(27,000)				15,000	Reallocate \$27,000 to account #1117412 South Hedland Library Upgrades for the costs associated with the internal and external painting of the South Hedland Library.
		1117236	WESTERN POWER CHARGES	26,518	20,000		(10,000)				10,000	Reduce the budget based on year to date actuals. Savings identified.
		1117238	GROUND MAINTENANCE	1,500	1,500		2,000				3,500	Increase the budget based on the actual cost of ground maintenance quoted.
		1117241	STATIONERY	1,250	1,250		185				1,435	Increase the budget to match the actual expenditure incurred.
		1117242	POSTAGE	1,800	1,800		(300)				1,500	Reduce the budget based on year to date actuals. Savings identified.
		1117243	TELSTRA CHARGES	6,800	6,800		(800)				6,000	Reduce the budget based on year to date actuals. Savings identified.
		1117263	REPLACEMENT OF LOST BOOKS	5,200	5,200		(2,800)				2,400	Reduce the budget based on year to date actuals. Savings identified.
		1117280	LISWA REGIONAL COSTS	12,000	12,000		(4,000)				8,000	Reduce the budget due to savings identified in accommodation costs for a staff member attending conferences in Perth.
		1117299	Admin Costs Distributed	199,146	123,990				(12,615)		111,375	Activity Based Costing distribution
	Operating Revenue											
		1117325	PHOTOCOPY CHARGES	(10,500)	(15,500)		(1,000)				(16,500)	Increase the budget due to the level of revenue received year to date.
		1117326	OVERDUE ITEMS CHARGE	(600)	(600)		(1,700)				(2,300)	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: South Hedland Library Charges. Increase combined revenue budget by \$450, based on revenue received year to date. GL name to be updated subsequent to this Council Meeting.
		1117328	RECOVERY COST OF LOST BOOKS	(1,000)	(1,000)		1,000				0	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: South Hedland Library Charges.
		1117330	REPLACEMENT LOST M/SHIP CARDS	(100)	(100)		100				0	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: South Hedland Library Charges.
		1117331	FASCIMILE CHARGES	(1,600)	(1,900)		(700)				(2,600)	Increase the budget to recognise the revenue expected to be received this financial year.
		1117350	MISCELLANEOUS SUNDRY RECEIPTS	(150)	(150)		150				0	Combine the four revenue accounts: overdue items charge, recovery of lost books, replacement lost m/ship cards and miscellaneous sundry receipts into one revenue account: South Hedland Library Charges.
		1117352	BOOK SALE	(500)	(500)		100				(400)	Reduce the budget to recognise the revenue expected to be received this financial year.
		1117354	LISWA SUBSIDY	(30,080)	(21,080)		(10,942)				(32,022)	Increase the budget to match the actual revenue received due to activity plans submitted to the State Library.
	Non Operating Expenditure											
		1117412	SOUTH HEDLAND LIBRARY UPGRADE	160,000	233,000		(10,850)				222,150	Reallocate \$27,000 from account #1117234 Building Maintenance for the costs associated with the internal and external painting of the South Hedland Library. Reduce the budget to match actual expenditure year to date.
		1117415	SH LIBRARY & COMMUNITY CENTRE - BHP	380,478	377,565		(377,565)				0	This budget is funded by BHP and has been reduced to \$0. It will be reassessed in the future depending on the funding requirements at the time. The corresponding reserve GL 1117390 has also been decreased.
		1117499	T/F TO SH LIBRARY RESERVE	600	600		(110)				490	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
	Non Operating Revenue											

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		1117388	T/F FROM COMMUNITY FACILITIES RESERVE	0	(233,000)		10,850				(222,150)	Reduce the budget to match the corresponding expenditure account #1117412 South Hedland Library Upgrade.
		1117390	T/F FROM BHP RESERVE	(380,478)	(377,565)		377,565				(0)	BHP had allocated expenditure to the SH Library Upgrade GL 1117415. This has been reduced to \$0. It will be reassessed in the future depending on the funding requirements at the time. The corresponding reserve GL 1117390 has also been decreased.
Matt Dann Cultural Services												
Operating Expenditure												
		1118216	WORKERS COMPENSATION INSURANCE	4,047	4,047		2,585				6,632	The budget increase is to match actual worker's compensation charged.
		1118231	INSURANCE	1,942	1,942		1,046				2,988	The budget has been increased to match actual expenditure.
		1118263	KIOSK PURCHASES	30,000	30,000		(5,000)				25,000	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
		1118265	OPERATIONAL COSTS	20,000	26,000		4,000				30,000	Increase the budget due to pre-cyclone clean ups of the theatre to minimise the risk of mould.
		1118282	MOVIE EXPENSES	45,000	45,000		(15,000)				30,000	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
		1118299	Admin Costs Distributed	221,624	237,972				(10,981)		226,991	Activity Based Costing distribution
Operating Revenue												
		1118324	MOVIE TICKETS	(80,000)	(80,000)		25,000				(55,000)	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
		1118325	CULTURAL TICKET SALES	(80,000)	(80,000)		25,000				(55,000)	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
		1118326	GENERAL HIRE	(50,000)	(50,000)		15,000				(35,000)	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
		1118350	KIOSK SALES	(50,000)	(50,000)		10,000				(40,000)	Reduce the budget due to periods of closure of the Matt Dann Cultural Centre whilst the upgrades were being completed.
Tele/Radio												
Operating Expenditure												
Infrastructure Construction												
Operating Expenditure												
		1201297	LOAN 112 INTEREST PAYMENT	21,250	21,250		(21,250)				(0)	The budget reduction to nil shows that the Wallwork Rd Bridge loan will no longer be applied for in this current financial year.
Operating Revenue												
		1201393	RRG. MRWA. ROAD GRANT	(965,848)	(1,200,189)		418,634				(781,555)	The budget has been reduced based on the grant funding expected to be received for the rest of the year.
Non Operating Expenditure												
		1201402	WALLWORK ROAD BRIDGE	20,326,728	20,367,309					(20,000,000)	367,309	The budget decrease represents a carryover to the 13/14 financial year due to the timing of project costs associated with the construction of Wallwork Road Bridge.
		1201404	REDBANK ROAD	100,000	100,000		(10,000)				90,000	The budget has been decreased to recognise savings in this area after completion of the shoulder repairs and pre-sealing.
		1201445	PIPPINGARRA ROAD - RRG	390,000	389,439					(190,000)	199,439	The budget decrease represents a carryover to the 13/14 financial year.
		1201447	BUTTWELD ROAD	500,000	856,333		(15,537)				840,796	The budget decrease is to match current YTD actuals as the project is now complete.
		1201453	HAMILTON ROAD RRG	1,025,155	1,097,506					(1,020,000)	77,506	The budget decrease represents a carryover to the 13/14 financial year.
		1201462	T/F TO DEPOT FACILITIES RESERVE	700	700		(124)				576	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
		1201478	RESEALS	400,000	809,257					(615,000)	194,257	The budget decrease represents a carryover to the 13/14 financial year.
		1201475	PORT HEDLAND FOOTPATH CONSTRUCTION	185,000	185,000		(136,696)				48,304	The budget increase is to match actual expenditure. There are no more costs expected for the remainder of the 12/13 financial year.

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		1201486	WEDGEFIELD UPGRADES	370,000	410,893		(40,779)				370,114	The budget increase is to match current YTD actuals as the project is now complete.
		1201489	HILLSIDE/ WOODSTOCK ROAD - RRG	60,000	114,544		(23,657)				90,887	The budget increase is to match current YTD actuals as the project is now complete.
		1201497	NORTH CIRCULAR BRIDGE	225,000	450,000					(150,000)	300,000	The budget decrease represents a carryover to the 13/14 financial year.
		Non Operating Revenue										
		1201399	T/F FROM DEPOT FACILITIES RESERVE	1	0		(5,591)				(5,591)	The budget has been added to fund capital works at the depot from reserve funds.
		<u>Engineering Management</u>										
		Operating Expenditure										
		1202201	SALARIES	667,035	667,035		170,000				837,035	The budget has been increased to match actual expenditure forecasted to 30/6/2013.
		1202216	WORKERS COMPENSATION INSURANCE	9,117	9,117		5,824				14,941	The budget increase is to match actual worker's compensation charged.
		1202231	INSURANCE	8,403	8,403		425				8,828	The budget has been increased to match actual expenditure.
		1202299	Admin Costs Distributed	136,720	147,130				26,180		173,310	Activity Based Costing distribution
		Non Operating Expenditure										
		1202402	DEPOT INFRASTRUCTURE	5,000	5,000		591				5,591	The budget increase is to match YTD actuals to date as no more expenditure is expected for the remainder of the 12/13 financial year.
		<u>Infrastructure Mtce - Technical Service</u>										
		Operating Expenditure										
		1204234	DEPOT BUILDING MAINTENANCE	25,000	25,000		38,000				63,000	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1204236	UTILITY CHARGES	18,164	18,164		27,836				46,000	The budget increase is due to projecting cost for the remaining quarter of the financial year.
		1204250	ENGINEERING STANDARDS & OPERATIONS	5,000	22,300		(5,138)				17,162	The budget decrease is to match current YTD actuals as no more expenditure is expected on engineering standards for the remainder of the 12/13 financial year.
		1204279	VERGE STREET TREES	0	0		13				13	The budget increase reflects applications received as per the tree policy.
		1204283	DEPOT OPERATING EXPENSES	45,000	60,500		54,500				115,000	The budget increase reflects a rise in depot operating expenses.
		1204292	ROMAN UPGRADE	6,318	6,318		1,765				8,083	The budget increase is to match actuals as the project is now complete.
		1204299	Admin Costs Distributed	404,772	442,248				4,683		446,932	Activity Based Costing distribution
		Operating Revenue										
		1204331	PRIVATE VEHICLE USE REIMB.	(14,040)	(14,040)		(960)				(15,000)	The budget has been increased to to reflect forecasted revenue receivable.
		<u>Infrastructure Maintenance - Engineering</u>										
		Operating Expenditure										
		1204281	ROADWORK SIGNS	5,000	5,000		1,301				6,301	The budget increase is to match actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1203281	DRAINAGE MAINTENANCE	182,326	182,326		22,835				205,161	The flood study program works have now been completed as per recommendations, therefore the budget increase is for additional maintenance works required.
		1203282	FLOODWATER LIFT PUMP-MAINT	40,000	40,000		(39,125)				875	The budget decrease is to recognise savings in this area.
		1204282	STREET AND ROAD SIGNS	100,000	120,000		118,000				238,000	The budget increase is to match costs of improving signage as per rate payer feedback.
		1206260	UNSEALED ROAD MAINTENANCE	138,915	138,915		6,085				145,000	The budget increase is to match current actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1206263	RAV ROAD MAINTENANCE	15,000	15,000		(13,000)				2,000	The budget decrease is to recognise savings in this area.
		1206277	ROAD SHOULDER MAINTENANCE	93,594	93,594		(23,594)				70,000	The budget decrease is to recognise savings in this area.
		1206278	ROADWORKS-GENERAL MAINTENANCE	334,264	334,264		150,736				485,000	The budget increase is required for more general maintenance on roadworks for the remaining quarter.
		1206279	KERB MAINTENANCE	55,125	55,125		(21,939)				33,186	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1206280	FOOTPATH MAINTENANCE	173,644	158,144		(21,144)				137,000	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.

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		1206286	STREET LIGHTING-INSURANCE	8,850	8,850		(1,480)				7,370	The budget has been decreased to match actual expenditure.
		1206299	Admin Costs Distributed	306,371	323,507				20,120		343,627	Activity Based Costing distribution
<u>Infrastructure Mtce Road Verge</u>												
		Operating Expenditure										
		1207280	MEDIANS MAINTENANCE	80,000	80,000		10,000				90,000	The budget increase is to match current actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1207282	SLASHING	120,000	120,000		23,000				143,000	The budget increase is to match current actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1207285	STREET TREE MAINTENANCE	100,000	100,000		10,000				110,000	The budget increase is for additional street tree maintenance required for the remaining quarter.
		1207299	Admin Costs Distributed	69,099	74,454				4,970		79,424	Activity Based Costing distribution
<u>Plant Purchases</u>												
		Non Operating Expenditure										
		1208440	HEAVY VEHICLES & PLANT	656,300	656,300		126,954				783,254	The budget increase is to match actuals as the purchases for plant and heavy vehicles has now been completed for the 12/13 financial year.
		1208443	LIGHT PLANT	1,218,330	1,288,330		(65,099)				1,223,231	The budget has been decreased to match actual expenditure incurred. There are no further actual charges to be incurred.
		1208444	P&G - PLANTS & EQUIPMENTS	20,000	26,000		(2,925)				23,075	The budget decrease is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		Non Operating Revenue										
		1208396	SALE/TRADE IN - VEH/PLANT	(384,000)	(390,000)		120,000				(270,000)	This budget has been decreased to reflect the actual revenue receivable on trade ins.
<u>Airport Administration</u>												
		Operating Expenditure										
		1210201	SALARIES	1,472,623	1,520,497		(9,373)				1,511,124	The budget decrease reflects salary savings after the recent resignation of two Airport Parking Officers.
		1210211	SUPERANNUATION GUARANTEE LEVY	131,436	140,960		(375)				140,585	The budget decrease reflects superannuation savings after the recent resignation of two Airport Parking Officers.
		1210212	SUPERANNUATION	11,277	10,279		(469)				9,811	The budget decrease reflects superannuation savings after the recent resignation of two Airport Parking Officers.
		1210216	WORKERS COMPENSATION INSURANCE	18,233	18,233		11,649				29,882	The budget increase is to match actual worker's compensation charged.
		1210231	BUILDING INSURANCE	416,740	416,740		(55,745)				360,995	The budget has been decreased to match actual expenditure.
		1210237	WATER CORPORATION & ESL CHARGES	48,103	48,103		(23,103)				25,000	The budget has been decreased in light of current actuals with a view to the remaining quarter water charges.
		1210253	LAND DEVELOPMENT COSTS	200,000	200,000		(104,104)				95,896	The budget has been decreased to match actual expenditure as there is no further expenditure required this year.
		1210261	LEGAL EXPENSES	15,000	25,000		15,000				40,000	The budget has been increased due to higher legal costs involved with signing of leases.
		1210262	Paid Parking Expenses	25,000	73,000		23,000				96,000	The budget increase is to cater for damage to the paid parking machines with major repairs for the bollards at the parking machines required.
		1210265	ASIC CARD EXPENSE	3,000	6,000		(2,000)				4,000	The budget has been decreased to reflect actual anticipated costs.
		1210270	Land Use Plan	3,000	0		2,000				2,000	The budget has been added to cater for expenses which may be raised by the Airport Director in reference to land use plan.
		1210272	MANAGEMENT PLANS	37,000	57,000		71,000				128,000	The budget increase is a result of a transfer of funds from GL 1211278 COMPLIANCE to cover expenditure for management plans.
		1210277	PUBLIC LIABILITY INSURANCE	46,600	46,600		(9,002)				37,598	The budget has been decreased to match actual expenditure.
		1210297	LOAN INTEREST PAYMENTS	76,657	76,657					(76,657)	0	The budget decrease reflects a carryover as the loan is not required in this financial year.
		1210299	Admin Costs Distributed	1,001,847	702,716				(38,404)		664,313	Activity Based Costing distribution
		Operating Revenue										
		1210324	LANDING CHARGES	(4,000,000)	(4,000,000)		(500,000)				(4,500,000)	The budget has been increased based on the level of income expected to be received for the rest of the year.
		1210325	PASSENGER SERVICE CHARGES	(8,400,000)	(9,000,000)		(200,000)				(9,200,000)	The budget has been increased based on the level of income expected to be received for the rest of the year.

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		1210326	LEASE INCOME	(258,588)	(388,588)		(2,378)				(390,966)	The budget has been increased based on actual revenue received to date.
		1210328	COMMON USER CHECK IN FEES	(80,000)	(80,000)		15,000				(65,000)	The budget has been reduced based on the level of income expected to be received for the rest of the year.
		1210330	CONCESSIONS	(733,185)	(733,185)		(72,895)				(806,080)	The budget has been increased based on actual revenue received to date.
		1210335	LONG TERM PAID PARKING FEES	(630,682)	(473,000)		48,000				(425,000)	The budget decrease is a result of reduced revenue being expected from the long term paid parking fees due to unforeseen machine breakdowns and an over-estimation of revenue to be collected.
		1210336	DAMAGED & LOST TICKETS - PAID PARKING FEES	(200)	(200)		200				(0)	The budget has been reduced as there is no revenue anticipated from damaged or lost tickets for the remaining quarter .
		1210338	BUSINESS PASS CARD PAID PARKING	(15,000)	(5,000)		2,808				(2,192)	The budget decrease is to match current YTD actuals as no more revenue is expected from the business card passes for the remainder of the 12/13 financial year.
		1210352	OTHER SUNDRY INCOME	(10,000)	(10,000)		5,000				(5,000)	The budget has been reduced to recognise savings in this area.
		1210365	ASIC CARD INCOME	(10,000)	(1,000)		1,000				0	The Town of Port Hedland are no longer an issuing agent hence the budget decrease.
			Non Operating Expenditure									
		1210401	SOLAR LIGHTING	0	0		70,000				70,000	The budget increase is to allow for federal government initiative on green energy of \$35,000. It is a requirement that TOPH needs to match grant received by \$35,000, therefore this budget has been increased by \$70,000.
		1210402	PARKING	0	132,246		80,000				212,246	The budget has been increased to cover the hire of the lighting tower which is required at the Airport.
		1210410	TERMINAL EXTENSIONS (WAS AIRCON UPGRADE)	2,250,000	2,250,000					(2,250,000)	0	This budget has been carried forward for expenditure in the 2013/14 financial year. It is funded by loan borrowings GL 1210389.
		1210451	BUILDING UPGRADES	619,000	615,030					(250,000)	365,030	The budget decrease represents a carryover to the 13/14 financial year.
		1210463	RUNWAY 14/32 RESEAL	7,000,000	7,000,000					(2,259,586)	4,740,414	Part of this budget has been carried forward for expenditure in the 2013/14 financial year. It is partly funded by loan borrowings GL 1210389.
		1210466	AIRPORT AIRSIDE LIGHTING	0	80,000		406				80,406	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1210467	ACCESS GATE	25,000	25,000		(334)				24,666	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1210471	HIRE CAR DEVELOPMENT	6,090,000	6,135,414					(6,065,414)	70,000	The budget decrease represents a carryover to the 13/14 financial year.
		1210477	STORM WATER DRAINAGE	300,000	300,000					(300,000)	0	This budget has been carried forward for expenditure in the 2013/14 financial year.
		1210483	CCTV NETWORK	0	539,890		61,642				601,532	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1210485	FREIGHT FACILITY	4,500,000	4,500,000					(4,500,000)	0	This budget has been carried forward for expenditure in the 2013/14 financial year. It is funded by loan borrowings GL 1210389.
		1210496	LOAN PRINCIPAL PAYMENTS	36,981	36,981					(36,981)	(0)	This loan principal payment budget has been carried forward for expenditure in the 2013/14 financial year.
		1210498	T/F TO AP CAPITAL WORKS RESERVE	5,833,144	6,174,634		859,189			76,657	7,110,480	The budget has been increased to capture the increase in the net operating position and the corresponding impact of the inflow to the airport reserve. This account also has been decreased to reflect reduced interest on GL 304381 Interest on Investment
			Non Operating Revenue									
		1210389	T/F FROM LOAN FUNDS	(15,075,000)	(15,075,000)					15,075,000	0	This loan budget has been carried forward for expenditure in the 2013/14 financial year.
		1210398	T/F FROM AP CAPITAL WORKS RESERVE	(11,015,481)	(42,366,902)		(211,714)			586,981	(41,991,635)	The budget has been decreased due to a decrease in the amount of capital items required that are funded by the airport reserve.
			<u>Airport Maintenance</u>									
			Operating Expenditure									
		1211251	AIRCONDITIONING TERMINAL	75,000	90,000		20,000				110,000	The budget has been increased to account for the repair of the Qantas lounge ceiling and air conditioning unit.
		1211258	STREET LIGHTING	15,000	15,000		5,000				20,000	The budget increase is to cater for additional repairs which will be required for street lighting for the remainder of the financial year.
		1211278	COMPLIANCE	91,000	71,000		(71,000)				(0)	The budget reduction is to reduce the initially budgeted amount to nil and subsequently move the budget to GL 1210272 Management Plans.

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		1211282	PUBLIC RELATIONS / PROMOTION	50,000	50,000		(20,000)				30,000	The budget decrease is to recognise savings from airport public relations.
		1211286	AIRSIDE MAINTENANCE	25,000	65,000		5,000				70,000	The budget increase is to cater for the under-estimation initially done on the grading for fire breaks.
<i>Airport Plant Operating</i>												
	Operating Expenditure											
		1212276	FUEL & OIL	30,000	30,000		25,000				55,000	The budget increase is a result of more fuel being required for operational works at the Airport for the remainder of the 12/13 financial year.
<i>Administration Building Overheads</i>												
	Operating Expenditure											
		1214234	BUILDING MAINTENANCE	25,000	5,000		(2,000)				3,000	The budget has been decreased to recognise savings in this area.
		1214236	WESTERN POWER CHARGES	22,400	22,400		(22,400)				0	The budget has been decreased as this budget is no required. The actuals are being charged and supported in a different business unit.
		1214237	WATER CHARGES	15,000	15,000		(15,000)				0	The budget has been decreased as this budget is no required. The actuals are being charged and supported in a different business unit.
<i>Building Control</i>												
	Operating Expenditure											
		1302216	WORKERS COMPENSATION INSURANCE	6,078	6,078		3,883				9,961	The budget increase is to match actual worker's compensation charged.
		1302223	TRAVEL AND ACCOMMODATION	0	48,133		(14,355)				33,778	This budget has been reduced due to savings identified.
		1302242	MINOR EQUIPMENT	1,800	1,800		(575)				1,225	This budget has been reduced due to savings identified.
		1302243	TELSTRA CHARGES	3,500	3,500		(500)				3,000	This budget has been reduced due to savings identified.
		1302271	COORDINATOR BUILDING SERVICES VEHICLE	3,500	3,500		(1,000)				2,500	This budget has been reduced due to savings identified.
		1302299	Admin Costs Distributed	60,689	126,368		0		(6,903)		119,465	Activity Based Costing distribution
	Operating Revenue											
		1302327	SWIMMING POOL INSPECTION LEVY	(9,150)	(9,350)		(649)				(9,999)	Increase the budget due to an increase in swimming pool inspection services.
		1302331	PRIVATE VEHICLE USE REIMB.	(3,120)	(3,120)		1,101				(2,019)	Reduce the budget to reflect a vacant position which has private use against the vehicle.
		1302333	BUILDERS REGO.BOARD COMMISSION	(2,000)	(2,000)		406				(1,594)	Reduce the budget based on the levy forms received and the expected revenue for the financial year.
		1302334	PERMITS - UNCERTIFIED	0	(200,000)		100,000				(100,000)	Reduce the budget due to a decrease in the demand for uncertified permits.
		1302335	PERMITS - CERTIFIED	0	(750,000)		200,000				(550,000)	Reduce the budget due to a decrease in the demand for certified permits.
		1302336	TOPH CERTIFICATION SERVICES	0	(60,000)		(32,000)				(92,000)	Increase the budget due to an increase in TOPH certification services.
		1302338	TOPH INSPECTION SERVICE	0	(5,000)		3,500				(1,500)	Reduce budget based on the level of revenue expected to be received this financial year from providing inspection services.
		1302339	TOPH CONSULTANCY	0	(4,000)		3,000				(1,000)	Reduce budget based on the level of revenue expected to be received this financial year from providing consultancy services.
	Non Operating Expenditure											
		1302499	T/F TO CIVIC BUILDING/INFRASTRUCTURE RESERVE	4,100	4,100		(705)				3,395	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
<i>Tourism & Area Promotion</i>												
	Operating Expenditure											
		1301231	BUILDING INSURANCE	8,440	8,440		(1,165)				7,275	The budget has been decreased to match actual expenditure.
		1301299	Admin Costs Distributed	53,825	57,997				(2,345)		55,652	Activity Based Costing distribution
	Non Operating Expenditure											
		1301410	PHVC UPGRADE	105,000	360,000		(1,660)				358,340	The budget has been decreased to match expenditure as this project is now complete.
<i>Economic Development</i>												
	Operating Expenditure											
		1304216	WORKERS COMPENSATION INSURANCE	4,052	4,052		2,589				6,640	The budget increase is to match actual worker's compensation charged.

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		1304250	LAND DEVELOPMENT COSTS	0	289,934		(139,934)				150,000	The budget has been increased to cover consultancy fees for the Port Hedland Infrastructure Capacity Study of \$60k. The revenue is offset in GL 1304351. The budget has been decreased by \$139,934 due to savings identified.
		1304257	VALUATION & SURVEY EXPENSES	0	12,000		500				12,500	The budget increase is to match actual expenditure as there will be no further valuations completed this financial year 12/13.
		1304299	Admin Costs Distributed	367,709	454,424				(41,268)		413,156	Activity Based Costing distribution
		Operating Revenue										
		1304350	COMMUNITY CONTRIBUTIONS	0	0		(487,174)				(487,174)	The budget has been increased to match actual revenue received YTD of \$137,174 as well as the Mia Mia contribution of \$350,000 from GL 1303357 Lease Income.
		1304351	ECONOMIC & LAND DEVELOPMENT ADVICE	0	0		(45,000)				(45,000)	The budget has been increased to allow for three contributions from the Department of Housing for \$15k, Landcorp for \$15k and the Pilbara Development Commission for \$15k to fund the Port Hedland Infrastructure Capacity Study. Expenditure in GL 1304250.
		<u>Other Economic Services</u>										
		Operating Revenue										
		1303351	SPONSORSHIP - BHP	(3,487,000)	(5,180,000)		1,680,000				(3,500,000)	The budget adjustment is to reflect a revised budget equating to revenue receivable from BHP. This is reflected in reserve GL 1303498.
		1303357	LEASE INCOME	(1,806,780)	(2,914,420)		1,457,640				(1,456,780)	The budget for the Mia Mia Contribution of \$350,000 has been reallocated to #1304350 Community Contributions. The budget has been reduced for \$1,107,640 for lease income and a community contribution that will not be received this financial year. There is a corresponding reserve impact relating to the community contribution of \$607,640 GL 1301499 T/F TO COMMUNITY FACILITIES RESERVE INCOME of \$607,640.
		Non Operating Expenditure										
		1303497	T/F TO RESERVE - NEWCREST	300	300		(19)				281	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
		1303498	T/F TO BHP RESERVE	3,823,983	5,516,983		(1,680,000)				3,836,983	The budget amendment is to capture the reserve impact of the budget adjustment on GL 1303351.
		1301499	T/F TO COMMUNITY FACILITIES RESERVE	1,144,708	1,752,348		(614,398)				1,137,950	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this. There has been a further budget adjustment for the community contribution that will not be received this financial year per GL 1303357 LEASE INCOME.
		<u>Private Works</u>										
		Operating Expenditure										
		1401265	PRIVATE WORKS - VARIOUS	10,000	40,000		(10,000)				30,000	The budget has been decreased to match actual expenditure.
		1401275	STAND PIPE - WATERCORP CHARGES	50,000	80,000		26,000				106,000	The budget has been increased to match actual expenditure.
		Operating Revenue										
		1401324	REIMBURSEMENT - PRIVATE WORKS	(25,000)	(65,000)		13,000				(52,000)	The budget has been increased to match actual revenue received.
		1401375	REIMBURSEMENT - STAND PIPE	0	(10,000)		(10,000)				(20,000)	The budget increase is to match current revenue trends for reimbursements.
		<u>Public Works Overheads</u>										
		Operating Expenditure										
		1402201	SALARIES	978,453	978,453		(53,453)				925,000	The budget has been decreased to match actual expenditure.
		1402202	LONG SERVICE LEAVE	25,000	25,000		(24,629)				371	The budget has been decreased to match actual expenditure.
		1402206	DEPOT STAFF MEETINGS	5,000	5,000		36,000				41,000	The budget has been increased to match actual expenditure.
		1402207	ANNUAL LEAVE	358,644	358,644		(158,644)				200,000	The budget has been decreased to match actual expenditure.
		1402208	SICK PAY	143,290	143,290		(80,290)				63,000	The budget has been decreased to match actual expenditure.
		1402209	PUBLIC HOLIDAYS	171,948	171,948		(83,948)				88,000	The budget has been decreased to match actual expenditure.
		1404000	MOWER/EDGERS OP COSTS	20,000	20,000		(5,934)				14,066	The budget has been decreased to match actual expenditure.

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		1404270	COORDINATOR PARKS & RESERVES VEHICLE EXPENSES	4,500	4,500		500				5,000	The budget has been increased to match actual expenditure.
		1404271	VEL038 - ENGINEERING OPERATIONS - VEH OP	4,500	4,500		(4,200)				300	The budget has been decreased to match actual expenditure.
		1402213	ES PROTECTIVE CLOTHING/UNIFORM	40,000	40,000		17,000				57,000	The budget has been increased to match actual expenditure.
		1402216	WORKERS COMP INSURANCE OWF	66,856	66,855		42,712				109,568	The budget increase is to match actual worker's compensation charged.
		1402226	PORT HEDLAND ALLOWANCE-OSWF	908,564	908,564		706,436				1,615,000	The budget has been increased to match actual expenditure.
		1402250	STOCK FOR DEPOT WORKSHOP	30,000	2,155		3,311				5,466	The budget has been increased to match actual expenditure.
		1402270	COORDINATOR OF WORKSHOP & FLEET VEHICLE EXPENSES	4,500	4,500		3,000				7,500	The budget has been increased to match actual expenditure.
		1402272	MANAGER ENGINEERING OPERATIONS VEHICLE EXPENSES	4,500	4,500		29,200				33,700	The budget has been increased to match actual expenditure.
		1402276	PROJECT ENGINEERING OFFICER VEHICLE EXPENSES	4,500	4,500		1,500				6,000	The budget has been increased to match actual expenditure.
		1402277	MANAGER OF TECHNICAL SERVICES VEHICLE EXPENSES	25,838	19,648		(5,148)				14,500	The budget has been decreased to match actual expenditure.
		1402551	LESS ALLOC TO WKS & SERVICES	(3,860,372)	(3,270,241)		(422,466)				(3,692,707)	The budget decrease is to recover expenses from the total public works overheads.
		1402299	Admin Costs Distributed	593,435	30,339				(947)		29,391	Activity Based Costing distribution
<u>Building Maintenance</u>												
	Operating Expenditure											
		1408216	WORKERS COMPENSATION INSURANCE	3,039	3,039		1,941				4,980	The budget increase is to match actual worker's compensation charged.
		1408299	Admin Costs Distributed	55,811	54,553				(1,661)		52,892	Activity Based Costing distribution
<u>Plant Operating Costs</u>												
	Operating Expenditure											
		1403201	SALARIES - PLANT OPERATING COSTS	354,951	354,951		(143,951)				211,000	The budget has been decreased to match actual expenditure.
		1403275	REPAIRS & PARTS	250,000	330,000		315,000				645,000	The budget has been increased to match actual expenditure.
		1403278	TYRES & BATTERIES	47,000	47,000		16,000				63,000	The budget has been increased to match actual expenditure.
		1403279	INSURANCE PREMIUMS	96,070	96,070		9,692				105,762	The budget has been increased to match actual expenditure.
		1403282	WORKSHOP OPERATING COSTS	65,000	65,000		7,000				72,000	The budget has been increased to match actual expenditure.
		1403283	SPM'S REPLACEMENT TOOLS	5,000	5,000		3,200				8,200	The budget has been increased to match actual expenditure.
		1403285	FUEL - DIESEL & UNLEADED	200,000	200,000		84,500				284,500	The budget increase is to match current YTD actuals as no more expenditure is expected for the remainder of the 12/13 financial year.
		1403286	PLANT OPERATING COSTS	30,000	30,000		126,000				156,000	The budget has been increased to match actual expenditure.
		1403555	LESS ALLOCATIONS TO WORKS	(1,053,521)	(1,123,521)		(417,441)				(1,540,962)	The budget increase is to recoup expenses from plant operating costs.
<u>Salaries & Wages</u>												
	Operating Expenditure											
		1406002	WORKERS COMPENSATION PAYMENTS	20,000	20,000		89,689				109,689	The budget has been increased to match actual worker's compensation payments made.
	Operating Revenue											
		1406004	REIMBURSEMENT - WORKERS COMP	(20,000)	(20,000)		(56,587)				(76,587)	The budget has been increased to reflect actual revenue receivable for the year ended 30/6/2013.
		1406009	PAID PARENTAL LEAVE REMIBURSMET	(15,000)	(32,751)		(7,196)				(39,947)	The budget has been increased based on actual revenue received to date for paid parental leave reimbursements.
<u>Other Unclassified</u>												
	Operating Expenditure											
		1407276	MISC EXPENDITURE (INC. INSURANCE CLAIMS) RECO	5,000	5,000		(5,000)				0	This budget is no longer required. Therefore it has been reduced to \$0.
		1407278	MONETARY RISKS	1,840	1,840		(2)				1,838	The budget has been decreased to match actual expenditure.
		1407279	PUBLIC LIABILITY INSURANCE	168,144	168,144		71,172				239,316	The budget has been increased to match actual expenditure.
	Operating Revenue											
		1407332	ENGINEERING SUPERVISION REIMB	(50,000)	(50,000)		50,000				(0)	The budget has been reduced as this revenue item is not receivable.
		1407336	MISC EXPENDITURE RECOUPED	0	(5,000)		5,000				(0)	The budget has been reduced as this revenue item is not receivable.

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	Non Operating Expenditure											
		1407499	T/F TO ASSET MANAGEMENT RESERVE	365,805	365,805		(1,385)				364,420	The budget has been decreased in line with the reserve interest GL 304381 Interest on Investment Reserves. Forward projections of this account, indicate the interest revenue is not achievable. Each corresponding reserve has been reduced to reflect this.
GRAND TOTAL				905,230	(29,079,465)	0	3,268,231	(145,563)	(0)	(23,110,587)	(49,067,383)	