

**BUDGET REVIEW  
SEPTEMBER 2012**

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over from 11/12	Amended Budget September Review	Rationale
<i>Rates</i>											
	Operating Expenditure										
		301201	Salaries	175,001	175,001	(4,000)	0	0	0	171,001	Decrease in budget due to vacancies
		301211	Superannuation Guarantee Levy	15,630	15,630	(360)	0	0	0	15,270	Decrease in budget due to vacancies
		301212	Superannuation	0	0	562	0	0	0	562	Increase budget as an employee has taken up the contribution.
		301299	Admin Costs Distributed	80,787	80,787	0	0	(4,765)	0	76,021	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue										
		301301	Rates Levied GRV	(15,966,976)	(15,966,976)	(100,954)	0	0	0	(16,067,930)	Increase in Budget to match actuals to date
<i>Members</i>											
	Operating Expenditure										
		401220	Conferences	140,000	140,000	5,000	0	0	0	145,000	Travelling Expenses account #401288 is being combined with Conferences #401220. Therefore there is a \$5,000 increase in this account.
		401270	Election Expenses	0	0	7,000	23,000	0	0	30,000	Council Decision 201213/117. Extraordinary election. Additional \$7,000 to allow for required marketing
		401272	WALGA Subscription	38,000	38,000	9,781	0	0	0	47,781	The budget has been increased to match actual expenditure to date for subscriptions.
		401288	Travelling Expenses	5,000	5,000	(5,000)	0	0	0	0	Travelling Expenses account #401288 is being combined with Conferences #401220. Therefore there is a \$5,000 decrease in this account.
		401299	Admin Costs Distributed	1,403,234	1,403,234	0	0	(103,071)	0	1,300,162	The adjustment relates to administration costs distributed to other business units.
<i>Financial Services</i>											
	Operating Expenditure										
		402211	Superannuation Guarantee Levy	117,265	117,265	(23,526)	0	0	0	93,739	Budget decrease due to filling vacancies with temp staff not require direct payment of superannuation.
		402212	Superannuation	20,871	20,871	(2,219)	0	0	0	18,652	Budget decrease due to filling vacancies with temp staff not require direct payment of superannuation.
		402299	Admin Costs Distributed	(2,014,472)	(2,014,472)	0	0	25,745	0	(1,988,727)	Budget decrease relates to decrease in administration cost distributed resulting from increase in total "corporate" operating expenses.
<i>Corporate Support - HR &amp; Org Development</i>											
	Operating Expenditure										
		404212	Contributory Superannuation	0	0	272	0	0	0	272	Increase budget for staff accessing Co-contribution superannuation payments as per EBA conditions
		404275	Organisational Development Programs	652,665	652,665	30,000	0	0	51,914	734,579	Carry Forward \$51,913.51 from 11/12 plus \$30,000 for additional works on office accommodation strategy
		404282	Organisational Training/Development	524,705	524,705	0	0	0	30,000	554,705	Carry forward \$30,000 for the Wellness Program from 11/12
		404288	Relocation	60,000	60,000	100,000	0	0	0	160,000	The budget increased to reflect the current vacancies requiring relocation.
		404221	Staff Housing	2,529,171	2,529,171	(216,320)	0	0	0	2,312,851	Budget decrease represents reallocation of Director of Airport Redevelopment to the account 1210221 within the Airport business unit of \$120,000 and savings achieved due to houses not required to be rented as yet of \$96,320
		404299	Admin Costs Distributed	(2,639,679)	(2,639,679)	0	0	(212,186)	0	(2,851,865)	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		402336	LGIS Reimbursement	0	0	(10,240)	0	0	0	(10,240)	The budget increase is to match actual revenue to date.
		404331	Training Fees Reimbursements	(10,000)	(10,000)	(1,573)	0	0	0	(11,573)	The budget increase is to match actual revenue to date.
		402335	Rebate - Advertising	(12,000)	(12,000)	(5,100)	0	0	0	(17,100)	The budget increase is to match actual revenue to date.

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<u>Corporate Support - ICT</u>											
	Operating Expenditure										
		405212	Contributory Superannuation	0	0	14,393	0	0	0	14,393	Increase budget for staff accessing Co-contribution superannuation payments as per EBA conditions
		405299	Admin Costs Distributed	(1,559,214)	(1,559,214)	0	0	(14,393)	0	(1,573,607)	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Non Operating Expenditure										
		405424	IT Network Upgrade	185,000	185,000	0	0	0	806,600	991,600	Budget increase represents carry over of 11/12 Funds
<u>Corporate Support - Information Services</u>											
	Operating Expenditure										
		407212	Contributory Superannuation	0	0	14,393	0	0	0	14,393	Increase budget for staff accessing Co-contribution superannuation payments as per EBA conditions
		407299	Admin Costs Distributed	(1,152,637)	(1,152,637)	0	0	(14,393)	0	(1,167,030)	Budget increase relates to increase in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		402324	Charges - Sale Of C/L Products	(500)	(500)	500	0	0	0	(0)	Budget decrease represents the Consolidation of this account to 404333
		404333	Printing Charges	(4,000)	(4,000)	(700)	0	0	0	(4,700)	Budget increase represents consolidation of accounts 402324 and 402325
		402325	FOI Application and Fees	(200)	(200)	200	0	0	0	(0)	Budget decrease represents the Consolidation of this account to 404333
<u>Corporate Management</u>											
	Operating Expenditure										
		406201	Salaries	1,988,615	1,988,615	(269,579)	0	0	0	1,719,036	Budget decrease represents reallocation of salaries for the Airport Redevelopment Director and their EA to account 1210201
		406211	Superannuation Guarantee Levy	218,199	218,199	(29,477)	0	0	0	188,722	Budget decrease represents reallocation of superannuation for the Airport Redevelopment Director and their EA to account 1210211
		406269	COR VEL- Marketing Manager Vehicle Operation	14,100	14,100	(9,209)	0	0	0	4,892	This budget has been decreased due to the early return of the leased vehicle, only being required for one month. This budget also includes the running costs of the new vehicle for the year.
		406275	Subscriptions	500	500	50,000	0	0	50,000	100,500	Increase budget for WARCA membership fees wich were not invoiced in the 11/12 Financial Year - carry forward \$50,000. Increase budget by an additional \$50,000 for expense for this financial year.
		406299	Admin Costs Distributed	(2,550,053)	(2,550,053)	0	0	208,264	0	(2,341,789)	Budget decrease relates to decrease in administration cost distributed resulting from increase in total "corporate" operating expenses.
	Operating Revenue										
		406301	Vehicle Reimbursment	0	0	(1,320)	0	0	0	(1,320)	Increase budget to create a revenue account for vehicle reimbursements under corporate management.
<u>Fire Prevention</u>											
	Operating Revenue										
		501324	Re-Coup Burning Expenses	(1,000)	(1,000)	(2,000)	0	0	0	(3,000)	Increase the budget to match actual revenue to date and to account for future expected revenue.
<u>Animal Control</u>											
	Operating Expenditure										
		502299	Admin Costs Distributed	143,511	143,511	0	0	(7,360)	0	136,152	The adjustment relates to administration costs distributed to other business units.
<u>Other Public Safety</u>											
	Operating Expenditure										

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		503272	CCTV Maintenance	194,110	194,110	(34,110)	0	0	0	160,000	Decrease in budget represents savings in maintenance contract achieved.
		503299	Admin Costs Distributed	86,570	86,570	0	0	(10,030)	0	76,540	The adjustment relates to administration costs distributed to other business units.
<u>Parking</u>											
	Operating Revenue										
		503332	Sale of Impounded Items	(8,000)	(8,000)	(7,000)	0	0	0	(15,000)	This budget increase represents additional revenue from a abandoned vehicle auction not schedule for.
		504324	Parking-Fines & Penalties	(15,000)	(15,000)	(5,000)	0	0	0	(20,000)	The budget has been increased to reflect additional revenue.
<u>SES/Emergency Management</u>											
	Operating Expenditure										
		505299	Admin Costs Distributed	33,563	33,563	0	0	(1,721)	0	31,842	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue										
		505394	Emergency Management Contributions	0	0	(6,000)	0	0	0	(6,000)	Increase in budget represents Contributions for the Emergency Management Exercise.
<u>Environmental Health Inspections &amp; Admin</u>											
	Operating Expenditure										
		702220	Staff Training	5,434	5,434	821	0	0	0	6,255	This budget increase represents Carry over grant funding for dog health training from 11/12
		702299	Admin Costs Distributed	92,840	92,840	0	0	(4,626)	0	88,214	The adjustment relates to administration costs distributed to other business units.
<u>Environmental Health - Pest Control</u>											
	Operating Expenditure										
		703299	Admin Costs Distributed	7,212	7,212	0	0	(370)	0	6,842	The adjustment relates to administration costs distributed to other business units.
<u>Environmental Health</u>											
	Operating Expenditure										
		705280	Foreshore Rehabilitation	60,000	60,000	0	0	0	24,747	84,747	Increase in budget represents carry over funds from 11/12
<u>Pilbara Family Day Care</u>											
	Operating Expenditure										
		805256	In Home Care - Benefit Payment	0	0	2,950	0	0	0	2,950	Budget increase to match actual expenditure to date. No further expenditure is expected.
		805299	Admin Costs Distributed	53	53	0	0	481	0	534	The adjustment relates to administration costs distributed to other business units.
<u>Community Services &amp; Development</u>											
	Operating Expenditure										
		813278	Partnership Promotional Campaign	0	0	0	0	0	315,000	315,000	Increase in budget represents carry over of BHP funds from 11/12.
		813279	Community Garden	0	0	0	0	0	30,000	30,000	Increase in budget represents carry over of funds from 11/12
		813280	Men's Shed	0	0	0	0	0	15,000	15,000	Increase in budget represents carry over of funds from 11/12
		813283	Golf Master Plan BHP	0	0	40,000	0	0	0	40,000	Increase in budget represents funds from BHP partnership
		813284	Golf Master Plan	0	0	10,000	0	0	0	10,000	Increase in budget represents funds from Port Hedland Golf Club Contribution
		813276	Turf Club Redevelopment & Co-Location - BHP	0	0	0	0	0	105,786	105,786	Increase in budget represents funds from 11/12
		813275	Caravan Park & Backpackers Site Feasibility	200,000	200,000	0	0	0	300,000	500,000	Increase in budget represents funds from 11/12
		813299	Admin Costs Distributed	146,719	146,719	0	0	126,174	0	272,893	The adjustment relates to administration costs distributed to other business
	Operating Revenue										
		813303	Golf Club Contribution	0	0	(10,000)	0	0	0	(10,000)	Increase in budget in recognition of Port Hedland Golf Club contribution

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	Non Operating Revenue	813399	T/F from BHP Reserve	(517,000)	(517,000)	(40,000)	0	0	(405,786)	(962,786)	Budget increase to recognise BHP Partnership revenue. Carry over of \$185, 786 and additional revenue of \$40,000
<u>GP Housing</u>											
	Operating Expenditure	816299	Admin Costs Distributed	48,749	48,749	0	0	(2,500)	0	46,249	The adjustment relates to administration costs distributed to other business units.
	Non Operating Expenditure	816401	Housing Construction	1,500,000	1,500,000	0	0	0	(710,409)	789,591	Decrease in budget represents overspend in 11/12
		816402	Housing Construction - RDL	1,150,000	1,150,000	0	0	0	(450,125)	699,875	Decrease in budget represents overspend in 11/12
		816403	Housing Construction - BHP	1,827,107	1,827,107	0	0	0	(419,242)	1,407,865	Decrease in budget represents overspend in 11/12
<u>Staff Housing</u>											
	Operating Expenditure	901260	18 Counihan Crescent - Sch 4	6,500	6,500	2,500	0	0	0	9,000	Increase in budget represents maintenance work required to be carried out prior to CEO moving into accommodation.
		901265	29B Gratwick Street - Sch 14	5,500	5,500	(500)	0	0	0	5,000	Budget decrease represents to expected savings.
		901266	29A Gratwick Street - Sch 4	5,500	5,500	(500)	0	0	0	5,000	Budget decrease represents to expected savings.
		901275	18 Logue Court - Sch 5	5,500	5,500	10,000	0	0	0	15,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901278	57B Lukis Street - Sch 10	5,500	5,500	10,000	0	0	0	15,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901279	11A McGregor Street - Sch 5	5,500	5,500	3,000	0	0	0	8,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901280	11B McGregor Street - Sch 9	5,500	5,500	3,000	0	0	0	8,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901292	1/13 Wangara Crescent - Sch 7	5,500	5,500	6,000	0	0	0	11,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901293	2/13 Wangara Crescent - Sch 8	5,500	5,500	6,000	0	0	0	11,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901294	3/13 Wangara Crescent - Sch 11	5,500	5,500	6,000	0	0	0	11,500	Increase in budget represents reallocation of fund from Staff Housing Refurbishment account 901415 for expenditure on painting.
		901251	Admin Costs Distributed	603,037	603,037	0	0	(58,920)	0	544,116	The adjustment relates to administration costs distributed to other business units.
	Non Operating Expenditure	901415	Staff Housing Refurbishments	401,000	401,000	(76,000)	0	0	27,671	352,671	Budget decrease represents reallocation of \$44,000 to various staff housing maintenance accounts. A review of the program identified savings of \$32,000. \$27,671 is a carry forward figure from 11/12 for works not yet complete.
<u>Waste Collection Classic</u>											
	Operating Expenditure	1002299	Admin Costs Distributed	94,150	94,150	0	0	(4,828)	0	89,322	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1002323	Classic Collection Fee/Rate	(1,400,000)	(1,400,000)	(6,275)	0	0	0	(1,406,275)	Increase budget to match actual revenue to date.
<u>Waste Collection Premium</u>											
	Operating Expenditure										

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		1003299	Admin Costs Distributed	94,150	94,150	0	0	(4,828)	0	89,322	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1003323	Premium Collection Fees	(323,000)	(323,000)	(91,916)	0	0	0	(414,916)	Increase budget to match actual revenue to date.
<u>Landfill Business Unit</u>											
	Operating Expenditure	1004281	Management & Business Plans	10,000	10,000	10,000	0	0	0	20,000	Budget increase of \$10,000 to assist in covering the costs associated with the Competitive Neutrality Review (Carbon Tax) for the Landfill operations.
		1004286	Development of Landfill Master Plan	0	0	500,000	0	0	0	500,000	Budget increase represents expense related to funding in account 1004333 from the Department of Planning for the relocation of landfill. \$1million over two financial years starting in 12/13
		1004299	Admin Costs Distributed	240,296	240,296	0	0	71,261	0	311,557	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1004333	Dept Planning Funding	0	0	(500,000)	0	0	0	(500,000)	Budget increase represents revenue related to expense in account 1004286 from the Department of Planning for the relocation of landfill. \$1million over two financial years starting in 12/13
	Non Operating Expenditure	1004499	T/F To Landfill Site Dev Reserve	3,242,479	3,242,479	(75,804)	0	0	0	3,166,675	The budget decrease represents transfer from reserve to reflect the decrease in net operating and non-operating expenses.
	Non Operating Revenue	1002388	T/F From Waste Collection Res	(681,187)	(681,187)	110,976	0	0	0	(570,211)	Budget decrease reflects transfers from reserves to fund the decrease in net operating and non-operating expenditure for the waste business unit.
<u>Sanitation Other</u>											
	Operating Expenditure	1005299	Admin Costs Distributed	119,195	119,195	0	0	(6,113)	0	113,083	The adjustment relates to administration costs distributed to other business units.
	Non Operating Revenue	1005880	T/F from Landfill Site Reserve	(809,191)	(809,191)	8,093	0	0	0	(801,098)	Budget decrease represents transfers for Landfill
<u>Town Planning &amp; Regional Development</u>											
	Operating Expenditure	1006241	Other Office Expenses	500	500	1,000	0	0	0	1,500	Increase budget to allow for the purchase of a camera.
		1006242	Maps & Electronic Data	0	0	10,000	0	0	0	10,000	Increase in budget represents request for Landgate mapping data.
		1006256	Refund Of Planning Fees	10,000	10,000	5,000	0	0	0	15,000	Budget increase represents refunds expected to be given for the remainder of the financial year
		1006262	Development Plans	280,000	280,000	(130,000)	0	0	0	150,000	Budget decrease represents a reallocation of expenses to Economic Development account 1304250
		1006282	Growth Plan	0	0	0	0	0	153,329	153,329	Budget increase reflects the carryover funds of \$153,329 from 11/12.
		1006299	Admin Costs Distributed	355,675	355,675	0	0	(11,794)	0	343,881	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1006322	Strata Applications	(2,000)	(2,000)	2,000	0	0	0	(0)	Reallocate the budget into account #1006326 Town Planning Fees.
		1006324	Home Occupation Permits	(1,000)	(1,000)	1,000	0	0	0	0	Reallocate the budget into account #1006326 Town Planning Fees.
		1006326	Town Planning Fees	(1,200,000)	(1,200,000)	(103,000)	0	0	0	(1,303,000)	Budget increase represents \$2,000 has been reallocated into this account from #1006322 Strata Applications and \$1,000 from #1006324 Home Occupation Permits.

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		1006332	Private Vehicle Use Reimb.	(3,120)	(3,120)	(1,560)	0	0	0	(4,680)	Budget increased represents additional staff vehicle reimbursements for private vehicle use.
<u>Port Hedland Cemetery</u>											
			Non Operating Expenditure								
		1009482	Cemetery Beach Park - BHP	352,123	352,123	0	0	0	473,438	825,561	Budget increase represents carry over funds from 11/12.
		1009483	Cemetery Beach Park	1,250,000	1,250,000	0	0	0	(288,654)	961,346	Budget decrease represents overspend of funds in 11/12.
			Non Operating Revenue								
		1009390	T/F from BHP Reserve	(632,123)	(632,123)	0	0	0	(473,438)	(1,105,561)	Budget increase represents carry over BHP funds from 11/12.
<u>South Hedland Cemetery</u>											
			Operating Expenditure								
		1009299	Admin Costs Distributed	10,425	10,425	0	0	(535)	0	9,891	The adjustment relates to administration costs distributed to other business units.
<u>Public Conveniences</u>											
		1010299	Admin Costs Distributed	28,142	28,142	0	0	(1,443)	0	26,699	The adjustment relates to administration costs distributed to other business units.
<u>Community &amp; Event Services</u>											
			Operating Expenditure								
		811259	High Profile Event - BHP	0	0	200,000	0	0	34,523	234,523	Budget increase in recognition of BHP partnership funds fro 12/13 of \$200,000 and carry over BHP funds of \$34,523.25 from 11/12.
		811273	Community Pride Activities	220,950	220,950	(20,000)	0	0	0	200,950	Decrease in budget represents funding that is not being received from Landcorp for the Town Centre.
		811280	Community Events	426,623	426,623	0	0	0	40,000	466,623	This budget increase represents carry forward funds from 11/12 for commitments that we have not yet seen invoices for to date that reflect expenses incurred in 11/12.
		811249	Meetings-Advertising/Promotion	38,000	38,000	(30,000)	0	0	0	8,000	Budget decrease represents funds being reallocated to account 811265.
		811265	Information Brochures	0	0	30,000	0	0	0	30,000	Budget increase represents funds being reallocated from account 811249.
		811299	Admin Costs Distributed	419,789	419,789	0	0	20,186	0	439,975	The adjustment relates to administration costs distributed to other business units.
			Operating Revenue								
		811353	Donations/Sponsorship Community Pride	(636,500)	(636,500)	(43,420)	0	0	0	(679,920)	Increase in budget represents increase in funding from the profit share of the Northwest Festival of \$63,420 and a decrease in funding to be received from Landcorp for the Town Centre.
			Non Operating Revenue								
		811400	T/F from BHP Reserve	(200,000)	(200,000)	0	0	0	(34,523)	(234,523)	Budget increase represents carry over revenue of BHP funds from 11/12.
<u>Court House &amp; Community Arts</u>											
		812299	Admin Costs Distributed	81,259	81,259	0	0	(4,167)	0	77,092	The adjustment relates to administration costs distributed to other business units.
<u>Port Hedland Civic Centre</u>											
			Operating Expenditure								
		1102299	Admin Costs Distributed	114,530	114,530	0	0	(5,873)	0	108,656	The adjustment relates to administration costs distributed to other business units.
			Non Operating Expenditure								
		1102416	Building Refurbishment	5,448,000	5,448,000	0	0	0	(10,511)	5,437,489	Budget decrease represents over spend in 11/12

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<u>JD Hardie Centre</u>											
			Operating Expenditure								
		1104201	Salaries	413,466	413,466	(30,000)	0	0	0	383,466	Budget decrease represents decrease in funding available for a trainee.
		1104246	Minor Equipment	0	0	10,000	0	0	0	10,000	Budget increase represents expense required for minor equipment expenses .
		1104266	Umpire Payments	0	0	237	0	0	0	237	Budget increase represents a match in actual expenditure to date due to JD Hardie Centre being utilises as a sports centre longer than anticipated.
		1104267	Recreation Programs	0	0	1,373	0	0	0	1,373	Budget increase represents a match in actual expenditure to date due to JD Hardie Centre being utilises as a sports centre longer than anticipated.
		1104269	Gym & Fitness	0	0	1,667	0	0	0	1,667	Budget increase represents a match in actual expenditure to date due to JD Hardie Centre being utilises as a sports centre longer than anticipated.
		1104299	Admin Costs Distributed	253,750	253,750	0	0	(15,753)	0	237,996	The adjustment relates to administration costs distributed to other business units.
			Operating Revenue								
		1104353	Gym & Fitness	0	0	(10,823)	0	0	0	(10,823)	Budget increase represents a match in actual revenue received to date due to JD Hardie Centre being utilises as a sports centre longer than anticipated.
		1104355	Sporting Competitions	0	0	(2,934)	0	0	0	(2,934)	Budget increase represents a match in actual revenue received to date due to JD Hardie Centre being utilises as a sports centre longer than anticipated.
		1104363	Trainee Grant	(30,000)	(30,000)	30,000	0	0	0	0	Decrease in budget represents funding longer to be received for a trainee.
		1104364	Other Grants	(25,000)	(25,000)	25,000	0	0	0	0	Decrease in budget represents funding that is no longer available.
			Non Operating Expenditure								
		1104415	Facility Upgrade - BHP	0	0	990,000	0	0	(12,000)	978,000	Increase in budget represents recognition of BHP contribution for \$990,000 for 12/13 and overspend of \$12,000 in 11/12.
		1104420	Furniture and Equipment	0	0	0	0	0	180,482	180,482	Budget increase represents carry over funds from 11/12.
			Non Operating Revenue								
		1104395	T/F from Community Facilities Reserve	0	0	0	0	0	(180,482)	(180,482)	Increase in budget represents funds carried over from 11/12.
			T/F from BHP Reserve	(990,000)	(990,000)	0	0	0	12,000	(978,000)	Budget increase represents BHP funds for 12/13 for the JD Hardie Centre.
		1104398									
<u>Swimming Areas/Beaches</u>											
			Operating Expenditure								
		1105288	SHAC Caretaker House Rental Reimbursement	0	0	55,939	0	0	0	55,939	Increase in budget represents expenditure incurred to date.
		1105236	Gym Maintenance	6,900	6,900	(6,900)	0	0	0	0	Budget decrease represents fund not required as this maintenance is part of the YMCA contract.
		1105287	Coastal Access and Managed Camping	0	0	0	0	0	93,717	93,717	Increase in budget represents carry over funds from 11/12.
		1105299	Admin Costs Distributed	359,799	359,799	0	0	4,945	0	364,744	The adjustment relates to administration costs distributed to other business units.
			Operating Revenue								
		1105339	Rental Income- SHAC House	(38,346)	(38,346)	(3,454)	0	0	0	(41,800)	Budget increase represents increase in funds received from the SHAC rental account.
			Non Operating Expenditure								
		1105426	Turtle Boardwalk	19,465	19,465	0	0	0	94,093	113,558	Increase in budget represents carry over funds from 11/12.
		1107430	SHAC Upgrade - BHP	4,050,000	4,050,000	685,000	0	0	(319,101)	4,415,899	Budget increase represents increase in BHP funds of \$685,000 for 12/13 and over spend in 11/12 of \$319,101.
		1107431	SHAC Upgrade - RFR	2,600,000	2,600,000	0	0	0	(817,024)	1,782,976	Decrease in budget represents over spend in 11/12.

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		1107433	SHAC Upgrade - CLGF	807,745	807,745	0	0	0	(192,500)	615,245	Decrease in budget represents over spend in 11/12.
		1107429	SHAC Wave Rider Branding BHP	0	0	10,000	0	0	0	10,000	Increase in budget represents funds from BHP for 12/13.
		1107434	SHAC Upgrade	930,000	930,000	0	807,745	0	20,087	1,757,832	Increase in budget as per Council Resolution 201213/159
		Non Operating Revenue									
		1107399	T/F from BHP Reserve	(4,050,000)	(4,050,000)	(695,000)	0	0	319,101	(4,425,899)	Budget increase represents BHP funds for 12/13 for the SHAC Upgrade of \$685,000 and the Wave Rider Branding of \$10,000 and over spend of 11/12 funds of \$319,101.
		<u>Youth Services</u>									
		Operating Expenditure									
		810236	Leadership Program	15,700	15,700	(15,700)	0	0	0	(0)	Budget decrease represents expense not required for 12/13.
		1103299	Admin Costs Distributed	22,298	22,298	0	0	(3,717)	0	18,581	The adjustment relates to administration costs distributed to other business units.
		<u>Recreation Administration</u>									
		Operating Expenditure									
		1108243	Telstra Charges	4,500	4,500	600	0	0	0	5,100	Budget increase represents additional phone to be obtained \$600 is for the call costs.
		1108246	In Term Swimming Lessons	0	0	25,000	0	0	0	25,000	Budget increase represents expenses for interm swimming lessons being funded by Atlas Iron revenue account 1108333
		1108247	FMG Memberships - YMCA	0	0	500,000	0	0	0	500,000	Budget increase represents expense for FMG funded memberships for FMG staff to be passed onto the YMCA. Revenue offset account is 1108321.
		1108249	Advertising and Promotions	15,000	15,000	7,000	0	0	0	22,000	This budget increase represents carry forward funds from 11/12 for commitments that we have not yet seen invoices for to date that reflect expenses incurred in 11/12.
		1108255	MPRC Opening	25,000	25,000	51,521	0	0	0	76,521	Budget increase represents additional funding sources from RFR of \$20,000 and ticket sales of \$13,000 for the Wildcats game. \$18,521 additional expenses
		1108257	Multi Purpose Recreation Centre Operating Costs	843,106	843,106	0	60,000	0	83,138	986,244	Budget increase represents Council Resolution for the external review 201213/160. Carry over funds of \$83,138 from 11/12
		1108259	MPRC Opening - BHP	0	0	5,000	0	0	110,000	115,000	Increase in budget represents funding of \$5,000 from BHP for 12/13 and carry over funds from BHP from 11/12.
		1108275	Skate Park Mtce	30,000	30,000	34,580	0	0	0	64,580	Increase in budget represents additional cost due to vandalism to the Port Hedland Skate Park. Additional expense funded through insurance reflected in account 1407333.
		1108276	Master Plans	244,000	244,000	70,000	0	0	0	314,000	Budget increase represents additional funds from Lotterywest and Atlas Iron to fund a Trails Master Plan. Revenue shown in account 1108276
		1108299	Admin Costs Distributed	602,570	602,570	0	0	124,276	0	726,846	The adjustment relates to administration costs distributed to other business units.
		Operating Revenue									
		1108321	Contributions	0	0	(500,000)	0	0	0	(500,000)	Budget increase represents FMG contribution for FMG staff gym memberships. Expense reflected in account 108247
		1108333	Reimbursements - Rec Admin	(57,300)	(57,300)	(58,000)	0	0	0	(115,300)	Increase in budget represents additional funding from RFR for MPRC opening of \$20,000, Ticket Sales for Wildcats Game of \$13,000 expense shown in account 1108255 and Atlas Iron funding for Interm Swimming Lessons of \$25,000 expense shown in account 1108246.
		1108334	Grant /Sponsorship - Walk it Hedland	(7,000)	(7,000)	7,000	0	0	0	0	Decrease in budget represents funding account for in account 1108334
		1108347	Grant- Masterplan	(125,000)	(125,000)	(70,000)	0	0	0	(195,000)	Increase in budget represents additional funding from Lotterywest \$35,000 and Atlas Iron \$35,000 for the Trails Master Plan account 1108276.
		1108353	Kidsport	(72,000)	(72,000)	(3,000)	0	0	0	(75,000)	Increase in budget represents increase in funding to be received.



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	Non Operating Expenditure										
		1108420	Multi Purpose Recreation Centre - BHP	0	0	1,080,000	0	0	(809,257)	270,743	Increase in budget represents funding for 12/13 from BHP of \$1,080,000 and a carry over of \$809,257 overspend from 11/12.
		1108422	Multi Purpose Recreation Centre - Civil Works	0	0	0	0	0	246,900	246,900	Increase in budget represents carry over from 11/12.
		1108423	Multi Purpose Recreation Centre	0	0	0	400,000	0	2,414,653	2,814,653	Increase in budget represents Council decision 201213/160 of \$400,000 and carry over funds from 11/12 of \$2414,653.
		1108424	Multi Purpose Recreation Centre Fit Out - BHP	0	0	0	0	0	484,615	484,615	Increase in budget represents carry over funds from BHP from 11/12.
	Non Operating Revenue										
		1108398	T/F from BHP Reserve	(1,080,000)	(1,080,000)	(5,000)	0	0	214,642	(870,358)	Increase in budget represents additional funding from BHP for 12/13 \$5,000 for the MPRC opening, Carry over funds from BHP for the MPRC Opening from 11/12 account 108255 carry over funds for the MPRC fit out from 11/12 account 1108424 and carry over spend for the MPRC account 1108420 from 11/12.
<u>Port Hedland Sportsgrounds</u>											
	Operating Expenditure										
		1109299	Admin Costs Distributed	51,480	51,480	0	0	(2,640)	0	48,840	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue										
		1109331	Reimbursement Of Utility Charges	(9,000)	(9,000)	(9,000)	0	0	0	(18,000)	Increase budget to account for expected revenue.
		1109336	Colin Matheson Club Rooms	(5,000)	(5,000)	(1,000)	0	0	0	(6,000)	Budget increase represents revenue received from the Rovers Football club to assist in Maintenance requirement of the Club rooms as per their lease. Funding to be placed into the Community Facility Reserve.
	Non Operating Expenditure										
		1109500	Sporting Grounds Minor upgrades	20,000	20,000	(20,000)	0	0	0	0	Budget decrease represents expense not required.
		1109498	T/F to Community Facility Reserve	0	0	1,000	0	0	0	1,000	Increase in expense represents funding from Rovers for the maintenance of the Club rooms to be place into the reserve until required account 1109498.
<u>South Hedland Sportsgrounds</u>											
	Operating Expenditure										
		1110238	Building Maintenance	25,000	25,000	100,000	0	0	0	125,000	Increase in budget represents additional expense to be incurred at sporting facilities due to OHS issues. Increase being funded from the Civil and Infrastructure reserve reflected in account 1110397.
		1111299	Admin Costs Distributed	473,399	473,399	0	0	(7,888)	0	465,511	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue										
		1110332	Lights-User Charges	0	0	(20,000)	0	0	0	(20,000)	Increase in budget represents revenue to be received for light chargers from users of Sport Grounds.
		1110400	Sponsorship	0	0	(45,455)	0	0	0	(45,455)	Increase in budget represents funding received from the Netball Association for the upgrade of the Netball Courts.
	Non Operating Expenditure										
		1110401	Faye Gladstone Netball Courts	0	0	0	0	0	223,116	223,116	Budget increase represents carry over funds from 11/12.
		1110407	Marie Marland Oval Reserve	0	0	413,000	0	0	700,000	1,113,000	Budget increase represents carry over funds of \$700,000 from 11/12 and additional funding from Department of Sport and Recreation account 1110338.
	Non Operating Revenue										
		1110396	T/F from Community Facility Reserve	0	0	(158,854)	0	0	0	(158,854)	Budget increase represents funding for account 1110401.
		1110397	T/F from Civil Building / Infrastructure Reserve	0	0	(100,000)	0	0	0	(100,000)	Budget increase represents funding for account 1110397.
<u>Port &amp; South Sports Grounds - P&amp;G</u>											

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			Operating Expenditure								
		1110278	Sportsground Surface Repairs	43,260	43,260	36,445	0	0	0	79,705	Budget increase represents expense required to maintain a suitable playing surface de to increase use by sporting groups.
		1111275	P.H. Gardens Maintenance	360,500	360,500	46,000	0	0	0	406,500	Increase in budget represents 5 additional garden projects handed over by BHP.
		1111284	Playground Equipment Maint.	20,000	20,000	20,000	0	0	0	40,000	Budget increase represents additional expense required to bring non complaint play equipment up to standard.
		1111285	Graffiti Removal	50,000	50,000	(10,000)	0	0	0	40,000	Decrease in budget represents expense not required due to Graffiti program being run by Community Safety Officer.
		1115299	Admin Costs Distributed	439,653	439,653	0	0	(7,396)	0	432,258	The adjustment relates to administration costs distributed to other business units.
			Operating Revenue								
		1111340	Grant - DLGRD	0	0	0	0	0	(500,000)	(500,000)	Budget increase represents carry over funding from 11/12 to be received from Lotterwest for Marquee Park.
		1111345	Grants - SH Bowling Club	0	0	(2,500,000)	0	0	0	(2,500,000)	Budget increase represents confirmed funding to be received for the SHBTC Redevelopment from RFR of \$2,000,000 and \$500,000 from Pilbara Development Commission.
		1111346	Reimbursement Park Maintenance	0	0	(36,000)	0	0	0	(36,000)	Budget increase represents funding from Landcorp for the maintenance of Pretty Pool Park until hand over date.
		1110338	Grants - Dept Sport & Rec	(62,000)	(62,000)	(413,000)	(62,000)	0	0	(537,000)	Increase in revenue represents additional funding from DSR for \$413,000 for the Marie Marland Reserve Upgrades and carry over funds from 11/12 for Faye Gladstone Netball Courts.
			Non Operating Expenditure								
		1111402	Marquee Park Development - RFR	0	0	0	0	0	323,813	323,813	Increase budget represents carry over from 11/12.
		1111405	Marquee Park Development - BHP	0	0	700,000	0	0	(20,294)	679,706	Budget increase represents expense from BHP for 12/13 of \$700,000 and carry over overspend of \$20,294 for 11/12.
		1111439	Marquee Park Development	0	0	0	0	0	191,877	191,877	Increase budget represents carry over from 11/12.
		1111438	Koombana Park Development	0	0	0	0	0	941,491	941,491	Budget increase represents carry over funds from 11/12 of \$750,000 from account 1111449 and carry over funds from 11/12 of \$191,491 from account 1201439
		1111271	South Hedland Bowling Club BHP	0	0	900,000	0	0	51,951	951,951	Budget increase represents additional BHP funding for the SHBTC Redevelopment of \$900,000 and carry over funds of \$51,951 from 11/12.
		1111455	SHBTC RFR	0	0	2,500,000	0	0	0	2,500,000	Budget increase represents expenditure for funding received from RFR \$2,000,000, and the Pilbara Development Commission \$500,000 account code 1111345.
		1111456	SHBTC Redevelopment	0	0	500,000	0	0	0	500,000	Budget increase is a reallocation of funds from account 1111495
		1109457	Colin Matheson Oval Parking	159,000	159,000	0	0	0	55	159,055	Budget increase represents carry over funds from 11/12.
		1111495	SS Loan - SH Bowling Club	500,000	500,000	(500,000)	0	0	0	0	Budget decrease is a reallocation of funds to account 1111495.
			Non Operating Revenue								
		1111392	T/F from Royalties for Regions Reserve	0	0	0	0	0	(323,813)	(323,813)	Budget increase represents carry over RFR funding from 11/12.
		1111390	T/F from BHP Reserve	(900,000)	(900,000)	(700,000)	0	0	20,294	(1,579,706)	Budget Increase represents additional funding to be received from BHP for Marquee Park account 1111405 and carry over of overspend from 11/12.
			<u>Port Hedland Library</u>								
			Operating Expenditure								
		1116234	Building-Maintenance	9,000	9,000	27,000	0	0	0	36,000	Increase in budget represent reallocation of funds from 1117287 for the additional works required due to the relocation not occurring.
		1116299	Admin Costs Distributed	38,172	38,172	0	0	2,467	0	40,640	The adjustment relates to administration costs distributed to other business units.
			<u>South Hedland Library</u>								
			Operating Expenditure								

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		1117282	Childrens Activities	14,550	14,550	1,000	0	0	0	15,550	Budget increase represents additional expense due to funding received from the State WA Library.
		1117287	South Hedland Library Relocation	500,000	500,000	(427,000)	0	0	0	73,000	Budget decrease represents the need to no longer relocate the library of \$400,000 and reallocation of \$27,000 of funds to the building maintenance account 1116234 for additional works require due to relocation not occurring.
		1117299	Admin Costs Distributed	199,146	199,146	0	0	(80,029)	0	119,116	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1117353	Childrens Book Week Grant	(3,550)	(3,550)	(1,000)	0	0	0	(4,550)	Budget increase represents additional funding to be received from the WA State Library.
	Non Operating Revenue	1117388	T/F from Community Facilities Reserve	0	0	(233,000)	0	0	0	(233,000)	Budget increase represents funding of Library upgrades
	<u>Matt Dann Cultural Services</u>										
	Operating Expenditure	1118265	Operational Costs	20,000	20,000	6,000	0	0	0	26,000	This budget increase represents lighting towers required to be utilised during this financial year, to be offset with revenue received from the South Hedland Senior High School account 1118354
		1118299	Admin Costs Distributed	221,624	221,624	0	0	(10,382)	0	211,242	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue	1118342	Mdcc-Pub/Utilities Contr.	(150,000)	(150,000)	(281,038)	0	0	0	(431,038)	Budget increase represents revenue to be received from the Hedland Senior High School for Power Charges associated with the Matt Dann.
		1118354	Other Minor Sundry Receipts	(10,000)	(10,000)	(6,000)	0	0	0	(16,000)	This budget increase represents revenue to be received from the South Hedland Senior High School for lighting towers required to be utilised during this financial year. Expense account 1118354
	<u>Infrastructure Construction</u>										
	Operating Revenue	1201376	Country Local Govt Fund-RFR	0	0	0	(807,745)	0	0	(807,745)	Budget increase represents Council Decision 201213/159 for funds received from the Country Local Government Fund
		1201393	RRG MRWA Road Grant	(965,848)	(965,848)	0	0	0	(234,341)	(1,200,189)	Budget increase represents carry over funds from 11/12
		1201395	MRWA - Direct Grant	(100,000)	(100,000)	(15,369)	0	0	0	(115,369)	Budget increase represents confirmed funding from MRWA
	Non Operating Expenditure	1201402	Wallwork Road Bridge	20,326,728	20,326,728	0	0	0	1,190,581	21,517,309	Budget increase represents carry over from 11/12
		1201403	Major Projects Civil Works	702,608	702,608	(242,608)	(460,000)	0	0	0	Budget increase represents Council Decision 201213/160 for the reallocation of \$400,000 to 1108257 and \$60,000 to 1108423
		1201445	Pippingarra Road - RRG	390,000	390,000	0	0	0	(561)	389,439	Budget decrease represents overspend in 11/12.
		1201447	Buttweld Rd	500,000	500,000	0	0	0	426,333	926,333	Budget increase represents carry over from 11/12.
		1201453	Hamilton Road RRG	1,025,155	1,025,155	0	0	0	2,333	1,027,488	Budget increase represents carry over from 11/12.
		1201457	Yandeyarra Road	45,000	45,000	0	0	0	79,337	124,337	Budget increase represents carry over from 11/12.
		1201461	Town Entry Statement	0	0	0	0	0	75,840	75,840	Budget increase represents carry over from 11/12.
		1201468	Sutherland Street Upgrade	100,000	100,000	(100,000)	0	0	0	(0)	Decrease in budget while Foreshore Masterplan is completed to identify works required.
		1201473	Drainage Construction	425,000	425,000	0	0	0	39,474	464,474	Budget increase represents carry over from 11/12.
		1201478	Reseals (RRG)	400,000	400,000	0	0	0	409,257	809,257	Budget increase represents carry over from 11/12.
		1201481	Walkway Lighting	50,000	50,000	0	0	0	205,446	255,446	Budget increase represents carry over from 11/12.
		1201486	Wedgefield Upgrades	370,000	370,000	0	0	0	40,893	410,893	Budget increase represents carry over from 11/12.
		1201489	Hillside/ Woodstock Road - RRG	60,000	60,000	0	0	0	54,544	114,544	Budget increase represents carry over from 11/12.
		1201496	Hamilton Road Bridge	420,000	420,000	0	0	0	420,000	840,000	Budget increase represents carry over from 11/12.
		1201497	North Circular Bridge	225,000	225,000	0	0	0	225,000	450,000	Budget increase represents carry over from 11/12.

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<u>Engineering Management</u>											
	Operating Expenditure										
		1202299	Admin Costs Distributed	136,720	136,720	0	0	(7,011)	0	129,708	The adjustment relates to administration costs distributed to other business units.
<u>Infrastructure Mtce - Technical Service</u>											
	Operating Expenditure										
		1204250	Engineering Standards & Operations	5,000	5,000	0	0	0	17,300	22,300	Budget increase represents carry over from 11/12.
		1204283	Depot Operating Expenses	45,000	45,000	15,500	0	0	0	60,500	Budget increase represents the hire of toilets for the depot due to OHS issues.
		1204299	Admin Costs Distributed	404,772	404,772	0	0	(15,382)	0	389,390	The adjustment relates to administration costs distributed to other business units.
	Operating Revenue										
		1204392	Grant From Mrd-Street Lighting	(37,000)	(37,000)	2,818	0	0	0	(34,182)	Budget decrease represents actual contribution received.
<u>Infrastructure Maintenance - Engineering</u>											
	Operating Expenditure										
		1206280	Footpath Maintenance	173,644	173,644	(15,500)	0	0	0	158,144	Budget decrease represents savings achieved.
		1206299	Admin Costs Distributed	306,371	306,371	0	0	(18,252)	0	288,119	The adjustment relates to administration costs distributed to other business units.
<u>Infrastructure Mtce Road Verge</u>											
	Operating Expenditure										
		1207299	Admin Costs Distributed	69,099	69,099	0	0	(3,544)	0	65,556	The adjustment relates to administration costs distributed to other business units.
<u>Plant Purchases</u>											
	Non Operating Expenditure										
		1208443	Light Vehicle Replacement	1,218,330	1,218,330	70,000	0	0	0	1,288,330	Increase in budget represents the requirement to purchase 2 new vehicles due to insurance write offs. Partially funded through insurance account 1407333 with the difference being funded through the plant reserve account 1208399.
		1208444	P & G Plant and Equipment	20,000	20,000	6,000	0	0	0	26,000	Budget decrease is to purchase new equipment after depot sale. Revenue offset by sale account 1208396.
	Non Operating Revenue										
		1208396	Sale/Trade In - Veh/Plant	(384,000)	(384,000)	(6,000)	0	0	0	(390,000)	Budget increase represents additional revenue received from sale of depot equipment not planned.
		1208399	T/F from Plant Reserve	0	0	(22,118)	0	0	0	(22,118)	Budget increase represents difference between the purchase price of two additional vehicles written off and their insurance pay out.
<u>Airport</u>											
	Operating Expenditure										
		1210201	Salaries	1,472,623	1,472,623	269,579	0	0	0	1,742,202	Budget increase represents the salaries of the Director of Airport Redevelopment and their EA reallocated from account 406201
		1210211	Superannuation Guarantee Levy	131,436	131,436	29,477	0	0	0	160,913	Budget increase represents the superannuation of the Director of Airport Redevelopment and their EA reallocated from account 406211
		1210226	Airport House 10	5,500	5,500	(5,500)	0	0	0	(0)	Budget decrease represents the requirement for this house not to be maintained due to no occupancy and that there is a budget for the demolition of this house.
		1210221	Airport Residence	0	0	120,000	0	0	0	120,000	Budget increase represents reallocation of Director of Airport Redevelopment Housing from account 404221.
		1210236	Western Power Charges	316,462	316,462	0	0	0	228,959	545,420	Budget increase represents carry over fund from 11/12, account not paid as Horizon Power are looking into issue with the meters out at the airport.
		1210262	Paid Parking Bank Charges	25,000	25,000	6,000	0	0	0	31,000	Budget decrease represents reallocation of budget to account 1210282.
		1210265	ASIC Card Expense	3,000	3,000	3,000	0	0	0	6,000	Budget decrease represents future expenditure to be incurred.
		1210270	Master Plan	3,000	3,000	(3,000)	0	0	0	0	Decrease budget represents expense not required for 12/13.

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over from 11/12	Amended Budget September Review	Rationale	
		1210282	Parking Miscellaneous Expenses	6,000	6,000	(6,000)	0	0	0	0	Budget increase represents reallocations of funds from account 1210262.	
		1210299	Admin Costs Distributed	1,001,847	1,001,847	0	0	55,651	0	1,057,497	The adjustment relates to administration costs distributed to other business units.	
	Operating Revenue	1210326	Lease Income	(258,588)	(258,588)	(130,000)	0	0	0	(388,588)	increase in budget represents increase lease fees for overflow parking.	
		1210329	Licence Fees	(8,175)	(8,175)	(160,825)	0	0	0	(169,000)	Increase in budget represents increase in parking bays required by hire car companies.	
		1210365	ASIC Card Income	(10,000)	(10,000)	9,000	0	0	0	(1,000)	Budget decrease represents a decrease in revenue due to ToPH not required to facilitate issuing of ASIC.	
	Non Operating Expenditure	1210402	Parking	0	0	0	0	0	132,246	132,246	Budget increase represents carry over from 11/12.	
		1210440	Plant & Equipment	135,000	135,000	14,256	0	0	157,947	307,203	Budget increase represents carry over from 11/12 for the standby generators to be purchased.	
		1210466	Airport Landside Lighting	0	0	80,000	0	0	0	80,000	Budget increase represents expense required for airport landside lighting to ensure compliance.	
		1210472	Sewerage Upgrades	0	0	4,600	0	0	0	4,600	Increase in budget represents expense require for sewerage.	
		1210483	Airport Development	0	0	0	0	0	539,890	539,890	increase in budget represents carry over funds from 11/12.	
		1210495	T/F to Spoilbank Reserve	0	0	30,150,685	0	0	0	30,150,685	Increase in budget represents reserve transfer of the Precinct 3 repayment from the Airport Redevelopment Reserve account.	
		1210498	T/F To AP Capital Reserve	5,833,144	5,833,144	(408,354)	0	0	0	5,424,790	The budget is decreased to reflect the reserve transfers.	
	Non Operating Revenue	1210398	T/F From Ap Capital Works Res	(11,015,481)	(11,015,481)	(31,079,624)	0	0	0	(42,095,105)	Increase in budget represents transfer of Precinct 3 prepayment to the Airport Redevelopment Reserve account. To reflect reserve transfer of P3 prepayment to the Spoilbank Reserve.	
	<u>Airport Maintenance</u>											
	Operating Expenditure	1211252	Plumbing	70,000	70,000	(20,000)	0	0	0	50,000	Budget decrease represents savings achieved.	
		1211259	Fire Appliances	10,000	10,000	25,000	0	0	0	35,000	Increase in budget represents additional expenses incurred due to major failures and to ensure compliance.	
		1211276	Plant Hire	2,000	2,000	5,535	0	0	0	7,535	increase in budget represents additional expenses due to requirement to hire fuel tanks.	
	<u>Airport Plant Operating</u>											
	Operating Expenditure	1212251	VEL028 - ARO - Toyota Hilux Ute	3,500	3,500	2,500	0	0	0	6,000	Increase in budget represents additional expenses incurred due to tyres.	
		1212271	VEH004 - Case Loader	10,000	10,000	(2,500)	0	0	0	7,500	Decrease in budget is due to savings expected due to the vehicle being a new purchase.	
	<u>Administration Building Overheads</u>											
	Operating Expenditure	1214241	Office Expenses	15,000	15,000	10,000	0	0	0	25,000	Increase in budget represents additional expense required.	
	<u>Tourism &amp; Area Promotion</u>											
	Operating Expenditure	1301299	Admin Costs Distributed	53,825	53,825	0	0	(2,760)	0	51,065	The adjustment relates to administration costs distributed to other business units.	
	Non Operating Expenditure	1301410	PHVC Upgrade BHP	105,000	105,000	255,000	0	0	0	360,000	Increase budget to recognise BHP related expenditure.	
	Non Operating Revenue											

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over from 11/12	Amended Budget September Review	Rationale
		1301397	T/F from BHP Reserve	0	0	(255,000)	0	0	0	(255,000)	Increase budget to recognise BHP related revenue.
<i>Building Control</i>											
		Operating Expenditure									
		1302201	Salaries	251,386	251,386	323,154	0	0	0	574,540	Budget increase to reflect current staffing arrangements.
		1302211	Superannuation Guarantee Levy	25,602	25,602	33,122	0	0	0	58,724	Budget increase to reflect current staffing arrangements.
		1302223	Travel and Accomodation	0	0	48,133	0	0	0	48,133	Increase budget for accommodation and flights associated with contractors required.
		1302261	Engineer Advice + Legal	10,000	10,000	5,000	0	0	0	15,000	Budget increase for the implementation of the new Building Act. Consolidate with #1302263 Engineering Advice.
		1302262	Contract- Building Surveyors	0	0	1,650	0	0	0	1,650	Increase the budget to match actual expenditure to date.
		1302263	Engineering Advice	5,000	5,000	(5,000)	0	0	0	0	Consolidate with account #1302261 Engineer Advice + Legal.
		1302299	Admin Costs Distributed	60,689	60,689	0	0	63,436	0	124,125	The adjustment relates to administration costs distributed to other business units.
		Operating Revenue									
		1302324	Licences - Building	(1,400,000)	(1,400,000)	1,144,208	0	0	0	(255,792)	Budget decrease represents new account set up due to the new Building Act.
		1302325	Licences - Signs	(500)	(500)	500	0	0	0	0	Budget decrease represents new account set up due to the new Building Act.
		1302326	Licences - Stratas	(20,000)	(20,000)	19,250	0	0	0	(750)	Budget decrease represents new account set up due to the new Building Act.
		1302327	Swimming Pool Inspection Levy	(9,150)	(9,150)	(200)	0	0	0	(9,350)	Increase budget to match actual revenue received to date.
		1302334	Permits - Uncertified	0	0	(750,000)	0	0	0	(750,000)	Budget increase represents new account set up due to the new Building Act.
		1302335	Permits - Certified	0	0	(200,000)	0	0	0	(200,000)	Budget increase represents new account set up due to the new Building Act.
		1302336	TOPH Certificatioin Services	0	0	(60,000)	0	0	0	(60,000)	Budget increase represents new account set up due to the new Building Act.
		1302337	Sales / Building Information	0	0	(85,000)	0	0	0	(85,000)	Budget increase represents new account set up due to the new Building Act.
		1302338	TOPH Inspection Service	0	0	(5,000)	0	0	0	(5,000)	Budget increase represents new account set up due to the new Building Act.
		1302339	TOPH Consultancy	0	0	(4,000)	0	0	0	(4,000)	Budget increase represents new account set up due to the new Building Act.
<i>Economic Development</i>											
		Operating Expenditure									
		1304257	Valuation & Survey Expenses	0	0	12,000	0	0	0	12,000	Budget increase represents costs associated with valuations required.
		1304201	Salaries	498,325	498,325	(14,000)	0	0	0	484,325	Budget decrease represents savings acheived from a staff member relocating to a Perth location.
		1304211	Superannuation Guarantee Levy	56,717	56,717	(1,260)	0	0	0	55,457	Budget decrease represents savings achieved from a staff member relocating to a Perth location.
		1304241	Other Office Expenses	1,000	1,000	10,000	0	0	0	11,000	Budget increase represents costs associated with Perth based office.
		1304250	Land Development Costs	0	0	130,000	0	0	109,934	239,934	Budget increase represents reallocation of \$130,000 from account 1006262 and carry over of \$109,934 from 11/12.
		1304260	Economic Development Projects	53,000	53,000	40,000	0	0	0	93,000	Budget increase represents expense required for the Gearing Up events that had not been previously budgeted for.
		1304299	Admin Costs Distributed	367,709	367,709	0	0	28,126	0	395,835	The adjustment relates to administration costs distributed to other business units.
		Operating Revenue									
		1303357	Lease Income	(1,806,780)	(1,806,780)	0	(1,107,640)	0	0	(2,914,420)	Budget increase represents Council Decision 201213/127 lease fees for Mineral Resources Limited and their Community Contribution.
		Non Operating Expenditure									

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Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Adjustments	Council Approvals	Accounting Adjustments	Carry Over from 11/12	Amended Budget September Review	Rationale
		1301499	T/F to Community Facilities Reserve	1,144,708	1,144,708	0	607,640	0	0	1,752,348	Budget increase represents the transfer of Community Contribution received from Mineral Resources to the Community Facilities Reserve.
<i>Other Economic Services</i>											
	Operating Revenue										
		1303351	Contribution - BHP	(3,487,000)	(3,487,000)	(1,693,000)	0	0	0	(5,180,000)	Budget increase represent additional revenue to be received from BHP as per their current Partnership arrangements.
		1303353	Precinct 3 Lease Payment	0	0	(30,150,685)	0	0	0	(30,150,685)	Budget increase represents prepayment of the Precinct 3 monies from BHP.
	Non Operating Expenditure										
		1303498	T/F to Reserve - BHP	3,823,983	3,823,983	1,693,000	0	0	0	5,516,983	Budget increase represent additional revenue to be received from BHP as per their current Partnership arrangement to be transfers to the BHP reserve.
		1303495	T/F to Reserve - Airport Capital Reserve	0	0	30,150,685	0	0	0	30,150,685	Budget increase represents transfer of Precinct 3 prepayment funds to the Airport Redevelopment Reserve.
<i>Public Works Overheads</i>											
	Operating Expenditure										
		1402551	Less Alloc To Wks & Services	(3,860,372)	(3,860,372)	47,479	0	0	0	(3,812,893)	The budget allocation represents allocation of Public Works overhead.
		1402277	VEL - MTS Vehicle Operation	25,838	25,838	(6,190)	0	0	0	19,648	This budget has been decreased due to the early return of the leased vehicle. This budget also includes the running costs of the new vehicle for the year.
		1402299	Admin Costs Distributed	593,435	593,435	0	0	(31,447)	0	561,988	The adjustment relates to administration costs distributed to other business units.
<i>Building Maintenance</i>											
	Operating Expenditure										
		1408299	Admin Costs Distributed	55,811	55,811	0	0	(50,895)	0	4,917	The adjustment relates to administration costs distributed to other business units.
<i>Gross Salaries &amp; Wages</i>											
	Operating Expenditure										
		1406012	Paid Parental Leave	25,000	25,000	29,585	0	0	0	54,585	Budget increase represents increased payments for Paid Parental Leave for both Government funded revenue account 1406009 and Town contributions.
	Operating Revenue										
		1406009	Paid Parental Leave Reimbursement	(15,000)	(15,000)	(17,751)	0	0	0	(32,751)	Budget increase represents additional revenue to be received for paid Parental Leave contributions from the Government expense account 1406012.
<i>Other Unclassified</i>											
	Operating Revenue										
		1407333	Reimbursement Of Claims	(20,000)	(20,000)	(84,216)	0	0	0	(104,216)	Increase in budget represents increase in additional revenue from insurance payouts for 2 x written of vehicles, damage to ticket machine for the paid Parking System at the Airport and damage at the Port Hedland Skate Park.
		1407336	Misc Expenditure Recouped	0	0	(5,000)	0	0	0	(5,000)	Budget increase represents budget for offset account 1407276.
<b>GRAND TOTAL</b>				<b>22,217,038</b>	<b>22,217,038</b>	<b>539,000</b>	<b>(539,000)</b>	<b>(0)</b>	<b>7,337,286</b>	<b>29,554,324</b>	