



Town of Port Hedland

MINUTES

OF THE

AUDIT AND FINANCE COMMITTEE

HELD ON

FRIDAY 26 NOVEMBER 2010

AT 1.15 PM

IN COUNCIL CHAMBERS

McGREGOR STREET, PORT HEDLAND

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*Natalie Octoman  
Director Corporate Services*

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**OUR COMMITMENT**

To enhance social, environmental and economic well-being through leadership and working in partnership with the Community.

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**ITEM 1        OPENING OF MEETING**

**1.1            Opening**

The Chairperson declared the meeting open at 1:15 pm and acknowledged the traditional owners, the Kariyarra people.

**ITEM 2        RECORDING OF ATTENDANCE AND APOLOGIES**

**2.1            Attendance**

Cr A A Carter (Chairman)  
Mayor K Howlett  
Councillor M Dziombak  
Councillor S Martin

Mr Paul Martin	Acting Chief Executive Officer
Ms Natalie Octoman	Director Corporate Services
Mr Russell Dyer	Director Engineering Services
Mrs Debra Summers	Acting Director Community Development
Mr Lee Crombie	Acting Manager Finance Services
Ms Gaye Stephens	Executive Assistant
Ms Abby Carter	Executive Assistant – Corporate Services

**2.2            Apologies**

Nil

**2.3            Approved Leave of Absence**

Nil

AFC201011/01 Committee Decision

**Moved:** Cr K A Howlett

**Seconded:** Cr A A Carter

That the Finance and Audit Committee Meeting be adjourned for a period of fifteen (15) minutes.

*CARRIED 4/0*

1:15 pm        Councillor A A Carter (Chairman) advised the meeting was adjourned.

AFC201011/02 Committee Decision

**Moved:** Cr K A Howlett

**Seconded:** Cr A A Carter

That the Finance and Audit Committee Meeting resumed

*CARRIED 4/0*

1:33 pm Councillor A A Carter (Chairman) advised the meeting was resumed.

**ITEM 3 RESPONSE TO PREVIOUS QUESTIONS – ON NOTICE**

Nil.

**ITEM 4 PUBLIC TIME**

**4.1 Public Questions**

1:33 pm Councillor A A Carter (Chairman) opened Public Question Time.

Nil.

1:33 pm Councillor A A Carter (Chairman) closed Public Question Time.

**4.2 Public Statements**

1:33 pm Councillor A A Carter (Chairman) opened Public Statement Time.

Nil.

1:34 pm Councillor A A Carter (Chairman) closed Public Statement Time.

**ITEM 5 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Nil.

**ITEM 6 DECLARATION BY MEMBERS TO HAVE GIVEN DUE CONSIDERATION TO ALL MATTERS CONTAINED IN THE BUSINESS PAPER PRESENTED BEFORE THE MEETING**

The following Members verbally declared to have given due consideration to all matters contained in the Business Paper presented before the meeting.

Cr A A Carter	Cr S R Martin
Mayor K A Howlett	Cr M Dziombak

**ITEM 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

**7.1 Confirmation of Minutes of Audit and Finance Committee of Council held on Tuesday 2 March 2010**

AFC201011/03 Officer's Recommendation/Audit and Finance Committee Decision

**Moved:** Cr K A Howlett

**Seconded:** Cr M Dziombak

That the Minutes of the Audit and Finance Committee Meeting of Council held on Tuesday 2 March 2010 be confirmed as a true and correct record of proceedings.

*CARRIED 4/0*

**ITEM 8 ANNOUNCEMENTS BY CHAIRMAN WITHOUT DISCUSSION**

Nil.

**ITEM 9 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil.



Not transferring the funds when they were received has now ultimately resulted in a budget shortfall. This was during the time that the Manager, Financial Services was on maternity leave and the Director, Corporate Support was completing the financial statements with only a very new staff member to assist.

At the time of discovery the previous Chief Executive Officer and Director Corporate Services were immediately advised of the issue. There were only a few days until the budget was to be presented to Council for endorsement and given the prior history of the Town not spending its budget allocation, it was decided that the funds would attempted to be sourced during the 2009-10 year end process and returned to the BHP Reserve.

The 2009-10 year-end is essentially complete with only the formal statutory documents requiring preparation. All accruals have been raised and reserve transfers have been made, including the \$2.5 million prepayment to ensure that the BHP Reserve has an accurate balance and can be expended on the projects that the funds were intended for.

During the first quarter budget review, along with the \$2.5 million shortfall, an approximate \$1.4 million additional shortfall has been identified, therefore recognizing a total shortfall for the first quarter budget review of approximately \$3.9 million.

While there are numerous overspends and underspends relating to the 2009-10 financial year, the additional \$1.4 million shortfall identified during the budget review process essentially consists of the following key items:

- \$0.316 million: Overspend in Reserve Developments therefore reducing the surplus available for 2010-11.
- \$0.246 million: Overspend in utilities charges for 2009-10 therefore reducing the surplus available for 2010-11.
- \$0.245 million: Overspend on Port and South Sports Grounds - Ground Maintenance in 2009-10 therefore reducing the surplus available for 2010-11.
- \$0.540 million: Reduced revenue from the Grants Commission for 2010-11.
- \$0.202 million: Increase in insurance premiums for 2010-11 which are fixed costs based on asset values.

In order to ensure a balanced budget outcome for the first quarter budget review, the Executive team has met several times to discuss strategies. These discussions have included options such as:

- Incorporating a 5% operating budget cut across the Town – this was not considered to be the most strategic approach given the commitments that had been made to date. It was also recognised that some areas had a full complement of staff so the budget cut would never be fully realised;
- Incorporating a vacancy saving across all Directorates – again this was recognised as being almost impossible to achieve given the areas that had a full complement of staff;



- Identifying additional revenue sources – some of these have been identified as outlined in the table below;
- Reducing Council contributions to projects that can be carried over into the 2011-12 financial year – these have also been recognised in the table below;
- Identifying possible loan funds required for projects that haven't been identified previously – while this is a possibility, it was considered more appropriate to identify these during the 2011-12 budget process.

Outcomes from these discussions have been included in the Officer's Comments below.

#### Consultation

The Budget review was prepared by the Executive team, after meeting with each Manager, where all revenue and expenditure accounts within that Manager's responsibility was reviewed in detail.

#### Statutory Implications

Local Government Act 1995 states (in part):

*"...(c) is authorised in advance by the mayor or president in an emergency.*

*\* Absolute majority required.*

*(1a) In subsection (1) -*

*-additional purpose~ means a purpose for which no expenditure estimate is included in the local government's annual budget.*

*(2) Where expenditure has been incurred by a local government -*

*(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*

*(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council."*

**Strategic Planning Implications** Nil

#### **Budget Implications**

The proposed budget amendments ensure that the Council's budget remains balanced for the 2010-11 financial year, although there have been funds carried forward into 2011-12 along with budget reductions for 2010-11 made in order to achieve this.

#### Officer's Comment

While the outcome of the 2009-10 financial year has not yet been audited, it is anticipated that the overall surplus will not be sufficient to sustain the carryover expenditure for the 2010-11 financial year along with the budget adjustments that have been identified as part of the review meetings. The overall shortfall after taking all items into account would have been approximately \$3.9 million, which includes the erroneous \$2.5 million, and the additional \$1.4 million shortfall.

Executive have met several times and from these discussions the following projects and funding sources have been identified and are Executive’s recommended options for both the Committee and Council to consider in relation to mitigating any impact the \$3.9 million overall shortfall has on the 2010-11 financial year. These items were identified over and above those acknowledged as part of the Budget Review discussions with Managers:

<b>FUNDING SOURCES IDENTIFIED</b>				
<b>Account Description</b>	<b>Account Number</b>	<b>Savings</b>	<b>Additional Revenue</b>	<b>Carryover to 2011-12</b>
Rates Interim Levies	301305		\$150,000	
Late Payment Penalty	301308		\$35,000	
Interest on Investments Muni	304380		\$68,601	
Civic Centre Building	402275	\$100,000		
Website Development	404273			\$20,000
Graphical Information System (GIS)	404274			\$60,000
Land Development	1304404	\$57,263		
Tourism Plan	1301280	\$60,000		
TPS Review & Amendments	1006282	\$491,660		
Major Projects Civil Works	1201403			\$500,000
Cycleway Development	1201440			\$633,636
Street Furniture	1201439	\$150,000		
Depot Infrastructure	1202402			\$45,000
Floodwater Pump Refurbishment	1203440			\$163,761
Cultural Plan	811287	\$25,000		
Building Improvements	812411			\$169,000
Lighting	1118422			\$90,000
South Hedland Library Upgrades	1117412			\$300,000
SHAC Upgrade – Building	1107430			\$600,000
Business & Management Plans	1108272	\$85,000		
Airport Entry Feature	1210457			\$50,000
	<i>Sub-Total</i>	\$968,923	\$253,601	\$2,679,421
			<b>GRAND TOTAL</b>	<b>\$3,901,945</b>

Note that each of these has been identified with consideration of external funding sources and the general program of works in mind in order to ensure there are no subsequential impacts that require the funds to be sourced at a later stage this financial year.

It should be acknowledged that with the amount of carryover funds recommended to be committed for the 2011-12 financial year, that the budget process for Council to consider new items for 2011-12 will be restricted. Executive do not consider this to be a significant concern given the major projects that will still be underway and the backlog of work that is required to be delivered prior to any consideration of new items. This should also be recognised by the Committee and Council as a necessity in any case given the new facilities and their associated management plans that will need to be entered into, which will result in quite a different – or scaled back – process.

A summary on the effect on the cash surplus with the above options recommended by Executive included is list below:

	<b>Original Budget</b>	<b>Total Adjustments *</b>	<b>Proposed New Amended Budget</b>
Operating Expenditure	36,098,834	1,923,351	38,159,099
Operating Revenue	(82,362,786)	(4,161,347)	(86,661,047)
Non Operating Expenditure	96,949,942	24,697,446	121,647,389
Non Operating Revenue	(42,065,913)	(20,696,461)	(62,762,374)
<i>Sub-Total</i>	<i>8,620,077</i>	<i>1,762,989</i>	<i>10,383,066</i>
Add Back Non Cash items	(4,535,573)	76,819	(4,458,754)
CFWD Projects from 2009-10	(4,084,504)		
Surplus BFWD from 2009-10			(5,924,312)
<b>Cash (Surplus) / Deficit</b>	<b>0</b>		<b>0</b>

<b>MOVEMENT SUMMARY</b>						
	<b>Carryover from 2009-10</b>	<b>Adjustments</b>	<b>Council Decisions</b>	<b>Accounting Adjustments</b>	<b>Carryover into 2011-12</b>	<b>Total</b>
Operating Exp	15,335	1,412,287	665,709	(30,000)	(140,000)	1,923,351
Operating Revenue	(294,800)	(3,866,547)	0	0	0	(4,161,347)
Non Operating Exp	22,158,513	5,060,330	0	30,000	(2,551,397)	24,697,446
Non Operating Revenue	(18,764,972)	(1,943,465)	0	0	11,976	(20,696,461)
<b>Total</b>	<b>3,114,096</b>	<b>662,605</b>	<b>665,709</b>	<b>0</b>	<b>(2,679,421)</b>	<b>1,762,989</b>

A detailed listing of proposed budget amendments are attached.

As all budget allocations require an absolute majority decision, the Committee has the power to only recommend budget amendments to Council. Once the Committee has made a recommendation, a report containing its recommendation will be presented to Council.

Attachments

Attachment 1 – Summary of Schedule 2.

Attachment 2 – Detailed budget amendments in Schedule 2 order.

Attachment 3 – Detailed budget amendments in the order of Operating Expenditure, Non Operating Expenditure, Operating Revenue and Non Operating Revenue.

AFC201011/04 Officer's Recommendation/Audit and Finance  
Committee Decision

**Moved:** Cr K A Howlett

**Seconded:** Cr S R Martin

That the Finance and Audit Committee:

- i) Notes that the shortfall of \$3.9 million has been recouped through various funding strategies implemented by the Executive team;
- ii) Recommends to Council to amend the 2010-11 Budget as per the attached list, resulting in a balanced budget; and
- iii) Recommends to Council to approve the \$2,679,421 as carryover funds committed for the 2011-12 financial year therefore reducing any discretionary funding that may be available.

*CARRIED 4/0*

**BUDGET REVIEW  
SEPTEMBER 2010**

ATTACHMENT 1

Schedule	Business Unit	Original Budget	Carryover from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Budget (September Review)	Change
3	Rates	(18,198,301)	-	37,791	-	349	-	(18,160,161)	38,140
4	Members	1,568,649	-	10,018	-	36,586	-	1,615,253	46,604
4	Financial Services	63,192	-	35,594	-	(35,594)	-	63,192	-
4	Corporate Support	139,450	20,000	(31,114)	91,674	38,940	(80,000)	178,950	39,500
4	Corporate Management	-	-	73,312	-	(73,312)	-	-	-
5	Fire Prevention	6,290	-	408	-	-	-	6,698	408
5	Animal Control	690,306	-	23,161	-	712	-	714,179	23,873
5	Other Public Safety	131,550	100,000	473	-	110	-	232,133	100,583
5	Parking	(10,400)	-	(2,000)	-	-	-	(12,400)	(2,000)
5	SES/Emergency Management	87,306	-	12,000	-	168	-	99,474	12,168
7	Maternal Infant Health	20,039	-	-	-	-	-	20,039	-
7	Health Inspections & Admin	355,856	-	15,076	-	375	-	371,307	15,451
7	Aboriginal Health	3,444	-	-	-	-	-	3,444	-
7	Pest Control	18,567	-	(5,000)	-	15	-	13,582	(4,985)
7	Environmental Health	20,000	-	-	-	-	-	20,000	-
8	Len Taplin Day Care	15,490	-	2,310	-	-	-	17,800	2,310
8	Rose Nowers Day Care	2,850	-	1,446	-	-	-	4,296	1,446
8	Pilbara Family Day Care	8,957	-	10,600	-	278	-	19,835	10,878
8	Retirement Village	43,494	-	3,092	-	-	-	46,586	3,092
8	Mirtanya Maya Hostel	-	-	-	-	-	-	-	-
8	Aged Care	67,282	-	7,106	-	-	-	74,388	7,106
8	Other Welfare	(50,076)	-	2,124	-	-	-	(47,952)	2,124
8	Community Services & Development	319,901	-	(1,884)	57,000	322	-	375,339	55,438
9	Staff Housing	1,124,522	-	(500)	-	815	-	1,124,837	315
10	Waste Services	-	-	(2,757)	-	2,757	-	-	-
10	Sanitation Other	-	-	(505)	-	505	-	-	-
10	Town Planning & Regional Development	272,230	-	(333,781)	367,035	935	-	306,419	34,189
10	Other Community Amenities	219,640	-	-	-	-	-	219,640	-
10	Cemeteries	52,488	34,006	-	-	37	-	86,531	34,043
10	Public Conveniences	153,989	166,250	1,706	-	97	-	322,042	168,053
11	Community & Event Services	627,892	-	(27,074)	-	832	-	601,650	(26,242)
11	Courthouse/Community Arts	558,737	-	10,346	-	364	(169,000)	400,447	(158,290)
11	Port Hedland Civic Centre	313,470	211,608	15,920	-	269	-	541,267	227,797
11	JD Hardie Centre	(968,063)	11,200	3,353,340	-	667	-	2,397,144	3,365,207
11	Swimming Areas/Beaches	2,850,994	651,123	(109,892)	-	2,360	(600,000)	2,794,585	(56,409)
11	Recreation Administration	(724,087)	9,000	(193,282)	-	1,258	-	(907,111)	(183,024)
11	Youth Services	168,928	6,355	14,354	-	182	-	189,819	20,891
11	Sportsgrounds	425,939	(8,606)	103,123	-	403	-	520,859	94,920
11	Port & South Sports Grounds - P&G	6,635,710	20,040	(1,641,363)	-	5,962	-	5,020,349	(1,615,361)
11	Library Services	1,091,449	-	33,360	-	775	(300,000)	825,584	(265,865)
11	Matt Dann Cultural Services	408,090	-	27,620	-	569	(90,000)	346,279	(61,811)
11	Television/Radio Broadcasting	7,424	-	-	-	-	-	7,424	-
12	Infrastructure Construction	5,462,004	1,579,685	(149,419)	-	-	(1,121,660)	5,770,610	308,606
12	Engineering Management	376,632	-	(15,848)	-	309	(45,000)	316,093	(60,539)
12	Infrastructure Mtce - Technical Service	2,148,975	-	-	-	2,032	-	2,151,007	2,032
12	Infrastructure Maintenance - Engineering	1,968,994	34,989	96,697	-	1,730	(163,761)	1,938,649	(30,345)
12	Infrastructure Mtce Road Verge	399,887	-	(10,000)	-	373	-	390,260	(9,627)
12	Plant Purchases	757,900	-	17,550	-	-	-	775,450	17,550
12	Airport	(1,805,000)	111,785	(214,903)	150,000	3,118	(50,000)	(1,805,000)	-
12	Airport Café	(71,838)	-	(20,900)	-	-	-	(92,738)	(20,900)
12	Administration Building Overheads	120,000	-	-	-	-	-	120,000	-
13	Tourism & Area Promotion	325,814	6,263	(14,054)	-	300	(60,000)	258,323	(67,491)
13	Building Control	(118,730)	-	(125,991)	-	698	-	(244,023)	(125,293)
13	Economic Development	391,220	160,398	(347,517)	-	1,016	-	205,117	(186,103)
14	Private Works	35,000	-	-	-	-	-	35,000	-
14	Public Works Overheads	-	-	(2,688)	-	2,688	-	-	-
14	Plant Operating Costs	-	-	-	-	-	-	-	-
14	Gross Salaries & Wages	(7,000)	-	-	-	-	-	(7,000)	-
14	Other Unclassified	113,020	-	4,550	-	-	-	117,570	4,550
	<b>Sub-Total</b>	<b>8,620,077</b>	<b>3,114,096</b>	<b>662,605</b>	<b>665,709</b>	<b>-</b>	<b>(2,679,421)</b>	<b>10,383,066</b>	<b>1,762,989</b>
	Add Back Non Cash Items	(4,535,573)	-	76,819	-	-	-	(4,458,754)	76,819
	Surplus Carried Forward from 2009-10	-	-	(5,924,312)	-	-	-	(5,924,312)	(5,924,312)
	Carry Forward Projects from 2009-10	(4,084,504)	-	-	-	-	-	-	4,084,504
	<b>Cash (Surplus) / Deficit</b>	<b>(0)</b>	<b>3,114,096</b>	<b>739,424</b>	<b>665,709</b>	<b>-</b>	<b>(2,679,421)</b>	<b>(0)</b>	<b>-</b>

BUDGET REVIEW  
SEPTEMBER 2010

ATTACHMENT 2

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget September Review	Rationale
<b>Rates</b>												
Operating Expenditure												
		301216	Workers Compensation Insurance	\$2,309	\$2,309		\$741				\$3,050	Increased insurance premiums.
		301275	Rate Concessions	\$136,914	\$136,914		-\$28,305				\$108,609	Amount reduced in line with concessions actually provided.
		301278	Rates Incentive Prize	\$53,000	\$53,000		-\$23,500				\$29,500	Reflective of cash sponsorship received. Offset with reduction in revenue account 301314. \$2k transferred to Community Donations account 813274.
		301299	Admin Costs Distributed	\$46,717	\$46,717				\$349		\$47,066	Reallocation of overhead distribution.
Operating Revenue												
		301301	Rates Levied GRV	-\$11,605,609	-\$11,605,609		\$2,174				-\$11,603,435	Actual rates raised.
		301302	Rates Levied GRV Minimum	-\$563,200	-\$563,200		\$800				-\$562,400	Actual rates raised.
		301305	Rates Interim Levies	-\$300,000	-\$300,000		-\$350,000				-\$650,000	Additional interim levies based on actuals received to date.
		301308	Late Payment Penalty	-\$60,000	-\$60,000		-\$35,000				-\$95,000	Additional late payment penalty revenue based on actuals received to date.
		301309	Instalment Interest Charge	-\$40,000	-\$40,000		-\$10,000				-\$50,000	Additional instalment interest revenue based on actuals received to date.
		301310	Instalment Administration Fee	-\$42,000	-\$42,000		-\$10,000				-\$52,000	Additional instalment administration fee revenue based on actuals received to date.
		301314	Rate Incentive Donation	-\$30,000	-\$30,000		\$21,500				-\$8,500	Reflective of cash sponsorship received. Offset with reduction in expenditure account 301278.
		301315	ESL - Administration Fee	-\$10,200	-\$10,200		-\$833				-\$11,033	Actual administration fee for ESL received.
		302390	Grants Commission	-\$2,165,233	-\$2,165,233		\$425,599				-\$1,739,634	Revised figures from Grants Commission.
		302391	Formula Local Road Grant	-\$633,203	-\$633,203		\$113,216				-\$519,987	Revised figures from Grants Commission.
		304380	Interest on Investments Muni	-\$1,294,000	-\$1,294,000		-\$68,601				-\$1,362,601	Revised figures based in increase in interest rates.
<b>Members</b>												
Operating Expenditure												
		401280	Refreshments/Receptions	\$35,000	\$35,000		\$10,000				\$45,000	CEO Farewell
		401282	Insurance	\$950	\$950		\$18				\$968	Increased insurance premiums
		401299	Admin Costs Distributed	\$901,399	\$901,399				\$36,586		\$937,985	Reallocation of overhead distribution.
<b>Financial Services</b>												
Operating Expenditure												
		402201	Salaries	\$800,082	\$800,082		\$30,896				\$830,978	Additional salary for temporary leasing officer. Permanent position will be assessed as part of the 2011-12 Budget Process.
		402211	Superannuation Guarantee Levy	\$72,007	\$72,007		\$2,781				\$74,788	Additional super reflective of the temporary leasing officer.
		402216	Workers Compensation Insurance	\$12,607	\$12,607		\$997				\$13,604	Additional insurance costs
		402217	Officers Liability Insurance	\$10,190	\$10,190		\$720				\$10,910	Additional insurance costs
		402267	VEL001 - Fin Mgr Vehicle Operation	\$4,500	\$4,500		-\$1,500				\$3,000	Reduced costs anticipated.
		402269	Subscriptions	\$1,580	\$1,580		\$1,700				\$3,280	Additional subscription for procurement handbook by WALGA
		402299	Admin Costs Distributed	-\$1,353,494	-\$1,353,494				-\$35,594		-\$1,389,088	Reallocation of overhead distribution.
<b>Corporate Support</b>												
Operating Expenditure												
		404216	Workers Compensation Insurance	\$16,192	\$16,192		\$1,386				\$17,578	Increased insurance premiums
		402244	Photocopier Lease	\$52,578	\$52,578		\$60,000				\$112,578	Leasing expenses based on actual photocopiers now located across all areas.
		402245	Equipment - Maintenance	\$2,070	\$2,070		-\$1,000				\$1,070	Equipment maintenance not anticipated.
		402275	Civic Centre Building	\$199,000	\$199,000		-\$100,000		-\$30,000		\$69,000	Transfer \$30k to capital account for downstairs refurbishments and furniture. Offset with increase in 402422. \$100k savings identified until designs for upstairs are returned. Review in 2011-12.
		404273	Website Development	\$20,000	\$20,000					-\$20,000	\$0	Remove \$20k as identified savings for 2010-11 and review in 2011-12.
		404274	Graphical Information System (GIS)	\$60,000	\$60,000					-\$60,000	\$0	Carryover to 2011-12
		404288	Relocation	\$50,000	\$50,000		\$19,000				\$69,000	Offsets with additional revenue on account 404355
		405249	Corporate Software Licences	\$220,000	\$220,000			\$91,674			\$311,674	Commscentre Upgrade as per Council decision. Reflect figure accurately.
		407299	Admin Costs Distributed	-\$2,363,866	-\$2,363,866				\$38,940		-\$2,324,926	Reallocation of overhead distribution.
Operating Revenue												
		402325	FOI Application and Fees	-\$200	-\$200		-\$2,500				-\$2,700	Invoice needs to be transferred
		404335	Reimbursements - Staff Relocation	-\$1,000	-\$1,000		-\$19,000				-\$20,000	Offsets additional expenditure on 404288

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget September Review	Rationale
<b>Non-Operating Expenditure</b>												
		405423	Computer Software	\$9,600	\$9,600		\$11,000				\$20,600	\$11k additional expenditure given number of new staff.
		402422	Furniture and Equipment	\$46,850	\$46,850				\$30,000		\$76,850	Offset with reduction in account number 402275
		406451	Records Facility	\$0	\$0	\$20,000					\$20,000	Carryover from 2009-10.
<b>Corporate Management</b>												
<b>Operating Expenditure</b>												
		406201	Salaries	\$1,344,704	\$1,344,704		\$76,819				\$1,421,523	Transfer \$28,945 from Leave Reserve for Matthew's payout plus \$47,875 for Chris's payout. Need to use actual figures for the leave reserve transfer.
		406216	Workers Compensation Insurance	\$15,068	\$15,068		\$3,312				\$18,380	Increased insurance premiums
		406262	Management Support	\$0	\$0		\$70,000				\$70,000	Support for A/CEO to use Ian Taylor's services.
		406299	Admin Costs Distributed	-\$1,647,693	-\$1,647,693				-\$73,312		-\$1,721,005	Reallocation of overhead distribution.
<b>Non Operating Revenue</b>												
		406389	T/F from Employee Leave Reserve	\$0	\$0		-\$76,819				-\$76,819	Offsets additional expenditure on account 406201 for resignations relating to long term employees.
<b>Rangers - Fire Prevention</b>												
<b>Operating Expenditure</b>												
		501255	Fire Insurance	\$1,850	\$1,850		\$408				\$2,258	Increased insurance premiums
<b>Rangers - Animal Control</b>												
<b>Operating Expenditure</b>												
		502212	Superannuation	\$4,020	\$4,020		\$14,000				\$18,020	Need to assess for Council contributions and increase budget accordingly. Estimate based on actuals.
		502216	Workers Compensation Insurance	\$9,235	\$9,235		\$1,441				\$10,676	Increased insurance premiums
		502242	Telstra Charges	\$4,500	\$4,500		-\$1,000				\$3,500	
		502249	Advertising	\$1,800	\$1,800		-\$1,000				\$800	Not going to do microchipping given charges now applicable.
		502255	Dog Bag Dispensers	\$400	\$400		-\$400				\$0	Not purchasing this year.
		502275	Ranger - Vehicle Operation	\$0	\$0		\$5,000				\$5,000	Additional vehicle purchased last year requires maintenance account.
		502276	Fox Trapping Activities	\$0	\$0		\$5,000				\$5,000	New code for fox trapping activities.
		502277	Dog Discs	\$500	\$500		\$220				\$720	No additional ones
		502280	Firearm Expenses	\$100	\$100		-\$100				\$0	Enough bullets in stock
		502299	Admin Costs Distributed	\$95,224	\$95,224				\$712		\$95,936	Reallocation of overhead distribution.
<b>Other Public Safety</b>												
<b>Operating Expenditure</b>												
		503201	Salaries	\$66,080	\$66,080		\$16,264				\$82,344	Full time salary for level 5 should have been incorporated, not commencing from September.
		503211	Superannuation	\$0	\$0		\$7,411				\$7,411	Add superannuation
		503270	CPTED Evaluation & Education Program	\$20,000	\$20,000		\$11,000				\$31,000	Increased expenditure for grafitti project.. Revenue on 503337
		503271	Vehicle Expenses	\$8,824	\$8,824		-\$3,500				\$5,324	Modify name of account in conjunction with Jenella
		503299	Admin Costs Distributed	\$14,696	\$14,696				\$110		\$14,806	Reallocation of overhead distribution.
<b>Operating Revenue</b>												
		503337	Grant - OCP	\$0	\$0		-\$11,000				-\$11,000	Grafitti project. Offset with 503270
		503338	Country Local Govt Fund-RFR	-\$100,000	-\$100,000		-\$100,000				-\$200,000	Recognise additional \$100k from Regional Grants Scheme. Offset with \$100k in account 503496.
<b>Non Operating Expenditure</b>												
		503451	Plant & Equipment	\$13,750	\$13,750		-\$2,580				\$11,170	Cameras cheaper than anticipated.
		503496	Community Safety- CCTV - R4R	\$0	\$0	\$488,663					\$488,663	Carryover from 2009-10
		503498	Community Safety- CCTV	\$300,000	\$300,000		\$82,878				\$382,878	Move \$100k actuals to account 503495. May have \$100k savings. Need to check funding sources.
<b>Non Operating Revenue</b>												
		503397	T/F from Royalties for Regions Reserve	\$0	\$0	-\$388,663					-\$388,663	Carryover from 2009-10
<b>Rangers - Parking</b>												
<b>Operating Revenue</b>												
		504324	Parking-Fines & Penalties	-\$8,000	-\$8,000		-\$2,000				-\$10,000	Predominantly Port & South CBD.
<b>SES/Emergency Management</b>												

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	Operating Expenditure	505218	Emergency Management	\$27,000	\$27,000		\$27,000				\$54,000	Cyclone Operations Exercise. Daz to advise on amount for generators. \$1,500 for printing of Cyclone booklets. \$500 for LEMC BBQ.
		505299	Admin Costs Distributed	\$22,481	\$22,481				\$168		\$22,649	Reallocation of overhead distribution
	Operating Revenue	505394	Emergency Management Contributions	\$0	\$0		-\$15,000				-\$15,000	Increase revenue on new account to offset additional \$15k for Cyclone Operations Exercise. New account 505394 established.
<b><u>Environmental Health - Health Inspection &amp; Admin</u></b>												
	Operating Expenditure	702201	Salaries	\$277,402	\$277,402		-\$10,000				\$267,402	Transferred to staff training for Darryal to prepare a EH Plan - Yandeyarra.
		702216	Workers Compensation Insurance	\$4,618	\$4,618		-\$42				\$4,576	Minor savings in workers comp
		702220	Staff Training	\$0	\$0		\$24,000				\$24,000	Income from Dept of Health received in 2009-10 for dog health training, preparation of EH Plan Yandeyarra, and a regional EH Aboriginal workshop. Expenditure allocation required for 2010-11. Increase by \$24k
		702279	Compliance - Sample Testing	\$1,000	\$1,000		\$1,600				\$2,600	Emergency sampling.
		702280	Sampling Food	\$3,000	\$3,000		-\$482				\$2,518	End of year cost expected.
		702299	Admin Costs Distributed	\$50,101	\$50,101				\$375		\$50,476	Reallocation of overhead distribution
<b><u>Environmental Health - Pest Control</u></b>												
	Operating Expenditure	703299	Admin Costs Distributed	\$2,067	\$2,067				\$15		\$2,082	Reallocation of overhead distribution
	Non Operating Expenditure	703450	Plant & Equipment	\$5,000	\$5,000		-\$5,000				\$0	
<b><u>Len Taplin Day Care</u></b>												
	Operating Expenditure	803231	Building Insurance	\$3,490	\$3,490		\$2,310				\$5,800	Increased insurance premiums
		803234	Water Corporation Charges	\$0	\$0		\$2,000				\$2,000	Invoices to be oncharged and a new revenue code to be created to receive the revenue. Offsets adjustment on account 803331.
	Operating Revenue	803331	Len Taplin Reimbursement	\$0	\$0		-\$2,000				-\$2,000	Offsets increased expenditure on account 803234.
<b><u>Rose Nowers Day Care</u></b>												
	Operating Expenditure	804231	Building Insurance	\$2,350	\$2,350		\$1,446				\$3,796	Increased insurance premiums
<b><u>Pilbara Family Day Care</u></b>												
	Operating Expenditure	805270	VEL014 - PFDC Vehicle Operation	\$13,400	\$13,400		-\$13,400				\$0	Costs and budget need to be transferred to Building Coordinator area. Account number 1302270.
		805281	Accommodation	\$6,200	\$6,200		\$12,000				\$18,200	Should include flights also.
		805283	Subscriptions	\$0	\$0		\$1,000				\$1,000	Subscriptions to associations.
		805299	Admin Costs Distributed	\$37,167	\$37,167				\$278		\$37,445	Reallocation of overhead distribution
	Operating Revenue	805341	Rural Travel Assistance	-\$16,000	-\$16,000		\$10,000				-\$6,000	No longer receiving given based in Perth. Contract finishes on 31 December and not intending to extend it.
		805350	Other Sundry Income	-\$1,000	-\$1,000		\$1,000				\$0	
<b><u>Retirement Village</u></b>												
	Operating Expenditure	807231	Building Insurance	\$2,960	\$2,960		\$3,092				\$6,052	Increased insurance premiums
<b><u>Mirtanya Maya Hostel</u></b>												
	Operating Expenditure	808237	Water Corporation Charges	\$0	\$0		\$6,000				\$6,000	Need to create new revenue account and oncharge water.
	Operating Revenue	808333	Mirtanya Maya Reimbursements	\$0	\$0		-\$6,000				-\$6,000	Offsets increased expenditure in 808237.



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<u>Aged Care</u>												
	Operating Expenditure											
		809281	Telephone	\$0	\$0		\$520				\$520	
		809287	Consumable Items - Day Care	\$0	\$0		\$252				\$252	
	Operating Revenue											
		809331	Non Hacc Reimbursements	\$0	\$0		\$6,334				\$6,334	Refund of monies paid twice in error, related to last financial year but too late for accruals.
<u>Other Welfare</u>												
	Operating Expenditure											
		810231	Youth Involv Cncl - Insurance	\$3,700	\$3,700		\$2,124				\$5,824	Increased insurance premiums
<u>Community Services and Development</u>												
	Operating Expenditure											
		813216	Workers Compensation Insurance	\$1,920	\$1,920		\$616				\$2,536	Increased insurance premiums
		813271	Public Art	\$2,500	\$2,500		-\$2,500				\$0	
		813272	Indigenous Community Services	\$25,000	\$25,000		-\$25,000				\$0	Reduced. Offset with 813340
		813274	Contributions to Community Groups	\$0	\$0			\$57,000			\$57,000	Donations Working Committee - Council approval. \$10k increased for Ambulance Service, \$2k for Rates Incentive Program (301278).
		813299	Admin Costs Distributed	\$43,027	\$43,027				\$322		\$43,349	Reallocation of overhead distribution
	Operating Revenue											
		813340	Grant - CLGF	-\$25,000	-\$25,000		\$25,000				\$0	No longer receiving. Offset with reduction in 813272.
<u>Building Services - Staff Housing</u>												
	Operating Expenditure											
		901234	Unspecified Maintenance	\$40,000	\$40,000		-\$500				\$39,500	Transfer amount to new account for office equipment on 1302241.
		901251	Admin Costs Distributed	\$109,014	\$109,014				\$815		\$109,829	Reallocation of overhead distribution
<u>Waste Collection Classic</u>												
	Operating Expenditure											
		1002270	VEH022 - Spare Truck	\$0	\$0		\$5,000				\$5,000	Transfer budget from plant repairs
		1002279	Replacement Mobile Garbage Bins	\$43,000	\$43,000		-\$8,869				\$34,131	No more to be purchased.
		1002299	Admin Costs Distributed	\$69,843	\$69,843				\$522		\$70,365	Reallocation of overhead distribution
	Operating Revenue											
		1002323	Classic Collection Fee/Rate	-\$1,150,000	-\$1,150,000		-\$30,771				-\$1,180,771	
	Non-Operating Revenue											
		1002388	T/F from Waste Collection Reserve	-\$500,306	-\$500,306		\$33,831				-\$466,475	
<u>Waste Collection Premium</u>												
	Operating Expenditure											
		1003299	Admin Costs Distributed	\$69,843	\$69,843				\$522		\$70,365	Reallocation of overhead distribution
	Operating Revenue											
		1003323	Premium Collection Fees	-\$323,000	-\$323,000		-\$2,503				-\$325,503	Once off as part of rates
<u>Landfill Business Unit</u>												
	Operating Expenditure											
		1004235	Road, Ground, Litter Maintenance	\$15,000	\$15,000		\$50,000				\$65,000	Compliance issue with rubbish against fences.
		1004241	Office Expenses	\$9,000	\$9,000		\$7,000				\$16,000	Additional Laptop required for landfill.
		1004277	External Plant Hire	\$75,000	\$75,000		\$175,000				\$250,000	Hiring of dozers for landfill specifically for concrete
		1004278	Fire Suppression Expenses	\$0	\$0		\$2,000				\$2,000	
		1004282	Weighbridge Op/Maint Costs	\$2,500	\$2,500		\$529				\$3,029	Annual certification.
		1004299	Admin Costs Distributed	\$229,093	\$229,093				\$1,713		\$230,806	Reallocation of overhead distribution
	Non-Operating Expenditure											
		1004441	Plant & Equipment	\$430,000	\$430,000		-\$360,000				\$70,000	Purchased garbage truck last financial year.
		1004499	T/F to Landfill Site Dev Reserve	\$1,819,122	\$1,819,122		-\$233,974				\$1,585,148	

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	Non-Operating Revenue											
		1004388	T/F From Landfill Site Reserve	-\$500,000	-\$500,000		\$310,000				-\$190,000	
		1004397	Trade In Value	-\$50,000	-\$50,000		\$50,000				\$0	Sold old truck last financial year.
	<u>Sanitation Other</u>											
	Operating Expenditure											
		1005299	Admin Costs Distributed	\$67,561	\$67,561				\$505		\$68,066	Reallocation of overhead distribution
	Non-Operating Revenue											
		1005880	T/F from Landfill Site Reserve	-\$541,561	-\$541,561		-\$505				-\$542,066	
	<u>Town Planning &amp; Regional Development</u>											
	Operating Expenditure											
		1006201	Salaries	\$454,826	\$454,826				\$75,375		\$530,201	Transfer amount from TPS for 12 month contract.
		1006211	Superannuation Guarantee Levy	\$40,934	\$40,934		\$6,784				\$47,718	
		1006216	Workers Compensation Insurance	\$6,531	\$6,531		\$1,095				\$7,626	Increased insurance costs.
		1006249	Advertising - Town Planning	\$5,700	\$5,700		\$14,000				\$19,700	Funds offset with additional revenue on account 1006325.
		1006256	Refund Of Planning Fees	\$3,700	\$3,700		\$20,000				\$23,700	Reduced revenue for BHP DA application but never submitted. Offset with reduced revenue on account 1006326.
		1006261	Outsource Planning & Legal Expenses	\$0	\$0		\$150,000				\$150,000	Reduced as part of the initial budget sacrifices. Deals with compliance issues therefore it should never have been removed.
		1006263	Rock of Ages Master Plan	\$100,000	\$100,000		-\$100,000				\$0	BHP No longer funding.
		1006282	TPS Review & Amendments	\$200,000	\$200,000		\$558,340	\$367,035	-\$75,375		\$1,050,000	Transfer amount to salaries for two positions. One for 12 months and one for 3 months. Level 5 positions. Council decision \$367035 allocated for Growth Plan. Remove all Council contributions and recognise \$850k from North West Planning Project and \$200k from Pilbara Cities for the Growth Plan on account 1006339.
		1006299	Admin Costs Distributed	\$125,058	\$125,058					\$935	\$125,993	Reallocation of overhead distribution
	Operating Revenue											
		1006325	Advertising - Fees, Reimbursements etc.	-\$3,500	-\$3,500		-\$14,000				-\$17,500	Funds offset with additional expenditure on account 1006249.
		1006326	Town Planning Fees	-\$500,000	-\$500,000		-\$22,000				-\$522,000	Reduced revenue for BHP DA application but never submitted. Offset with increased expenditure on account 1006256. Transferred \$2k from account 1066325.
		1006339	Planning Support - Grants/Contributions	\$0	\$0		-\$1,050,000				-\$1,050,000	Recognise \$850k from North West Planning Project and \$200k from Pilbara Cities for the Growth Plan. Expenditure offset on account 1006282.
		1066325	Advertising - Fees, Reimbursements etc.	-\$2,000	-\$2,000		\$2,000				-\$0	Transfer budget allocation to 1006326.
	Non Operating Revenue											
		1006397	T/F from BHP Reserve	-\$100,000	-\$100,000		\$100,000				\$0	BHP No longer funding Rock of Ages Master Plan.
	<u>Port Hedland Cemetery</u>											
	Operating Expenditure											
		1008280	Ground Maintenance-Ph Cemetery	\$0	\$0		\$5,000				\$5,000	Transfer from 1009280
	<u>South Hedland Cemetery</u>											
	Operating Expenditure											
		1009280	Ground Maintenance - SH Cemetery	\$20,000	\$20,000		-\$5,000				\$15,000	Transfer to account 1008280
		1009299	Admin Costs Distributed	\$4,896	\$4,896				\$37		\$4,933	Reallocation of overhead distribution
	Non Operating Expenditure											
		1009481	Main Cemetery Upgrade	\$23,292	\$23,292	\$34,006					\$57,298	Carryover funds from 2009-10.
		1009482	Cemetery Beach Park	\$1,000,000	\$1,000,000		-\$750,000				\$250,000	Transfer into 2011-12. Paul to provide BHP Sustainability projects. Offset with 1009390.
	Non Operating Revenue											
		1009390	T/F from BHP Reserve	-\$1,000,000	-\$1,000,000		\$750,000				-\$250,000	Transfer into 2011-12. Paul to provide BHP Sustainability projects. Offset with 1009482.

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<u>Public Conveniences</u>												
			Operating Expenditure									
		1010231	Building Insurance	\$3,210	\$3,210		\$1,706				\$4,916	Increased insurance costs.
		1010299	Admin Costs Distributed	\$12,910	\$12,910				\$97		\$13,007	Reallocation of overhead distribution
			Non Operating Expenditure									
		1010311	Public Toilets	\$0	\$0	\$166,250					\$166,250	Carryover funds from 2009-10. Offsets overexpenditure on account 1010410.
<u>Community &amp; Event Services</u>												
			Operating Expenditure									
		811216	Workers Compensation Insurance	\$2,886	\$2,886		\$926				\$3,812	Increased insurance premiums
		811287	Cultural Plan	\$80,000	\$80,000		-\$75,000				\$5,000	No longer receiving funds from BHP. Offset with account 811333 plus savings of \$25k as now undertaking in-house.
		811299	Admin Costs Distributed	\$111,212	\$111,212				\$832		\$112,044	Reallocation of overhead distribution
			Operating Revenue									
		811325	Community Bus Hire	-\$1,000	-\$1,000		-\$3,000				-\$4,000	
		811333	Contributions - BHP	-\$150,000	-\$150,000		\$50,000				-\$100,000	No longer receiving funds from BHP for the cultural plan. Offset with account 811287.
<u>Courthouse/Community Arts</u>												
			Operating Expenditure									
		812231	Building - Insurance	\$17,410	\$17,410		\$10,346				\$27,756	Increased insurance premiums.
		812299	Admin Costs Distributed	\$48,621	\$48,621				\$364		\$48,985	Reallocation of overhead distribution
			Non Operating Expenditure									
		812411	Building Improvements	\$169,000	\$169,000					-\$169,000	\$0	Replacement of roof. Carryover into 2011-12.
<u>Port Hedland Civic Centre</u>												
			Operating Expenditure									
		1102213	Insurance	\$33,700	\$33,700		\$15,920				\$49,620	Increased insurance costs
		1102299	Admin Costs Distributed	\$35,987	\$35,987				\$269		\$36,256	Reallocation of overhead distribution
			Non Operating Expenditure									
		406450	Building Improvements - Civic Centre	\$0	\$0	\$75,144					\$75,144	Carryover from 2009-10.
		404410	Civic Centre Aircon	\$0	\$0	\$130,559					\$130,559	Carryover from 2009-10.
		1102415	Verge Landscaping	\$0	\$0	\$5,905					\$5,905	Carryover from 2009-10.
<u>Youth Services</u>												
			Operating Expenditure									
		810235	Lawson Street Youth Centre	\$700	\$700		\$1,500				\$2,200	Break in at Youth Involvement Council
		810236	Leadership Program	\$42,000	\$42,000	\$6,355					\$48,355	Actuals need to move to 1103271. Finance to check and confirm carryover expenditure amounts. \$6,355 carryover as funded externally last financial year.
		811268	Youth Events	\$30,000	\$30,000		-\$30,000				\$0	Actuals will need to move to Community Pride. No longer receiving funding. Offset with reduction in revenue on account 1103331.
		1103231	Building Insurance	\$14,540	\$14,540		\$12,054				\$26,594	Increased insurance premiums
		1103232	Building Maintenance	\$2,000	\$2,000		\$500				\$2,500	
		1103271	Hedland Youth Leadership Coalition	\$10,000	\$10,000		\$300				\$10,300	
		1103299	Admin Costs Distributed	\$24,280	\$24,280				\$182		\$24,462	Reallocation of overhead distribution
			Operating Revenue									
		1103331	Reimbursements	-\$30,000	-\$30,000		\$30,000				\$0	No longer receiving revenue. Offset by reduced expenditure on account 811268.
<u>Recreation - JD Hardie Centre</u>												
			Operating Expenditure									
		1104201	Salaries	\$258,810	\$258,810		\$5,000				\$263,810	Need to move the actuals for Youth Coordinator to Rec Admin, Rec Coordinator and Sport & Rec Club Officer. Transfer to JD salaries to offset as staff members being employed casually to undertake umpiring activities. Partial offset with 1104266
		1104216	Workers Compensation Insurance	\$23,293	\$23,293		\$1,283				\$24,576	Increase in insurance premiums
		1104231	Building Insurance	\$36,570	\$36,570		\$22,686				\$59,256	Increase in insurance premiums

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget September Review	Rationale
		1104234	Building Maintenance	\$15,000	\$15,000		\$5,000				\$20,000	Lighting hit overhead lights.
		1104247	Security	\$450	\$450		\$65				\$515	
		1104266	Umpire Payments	\$11,500	\$11,500		-\$5,000				\$6,500	Transfer to JD salaries to offset as staff members being employed casually to undertake umpiring activities.
		1104268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from JD Hardie Upgrade account 1104411 for communications and media.
		1104299	Admin Costs Distributed	\$89,130	\$89,130				\$667		\$89,797	Reallocation of overhead distribution
		Operating Revenue										
		1104331	Reimbursements/sponsorship	-\$14,385	-\$14,385		\$5,000				-\$9,385	
		1104352	Casual Hire	-\$27,000	-\$27,000		\$5,000				-\$22,000	No meeting room spaces to hire out.
		1104356	Stadium Programs	-\$50,000	-\$50,000	\$5,200					-\$44,800	Carryover funds that have not been identified. Reduces fees charged.
		1104397	Grant - South Hedland New Living	\$0	\$0	-\$300,000					-\$300,000	Carryover funds from 2009-10.
		Non-Operating Expenditure										
		1104411	Facility Upgrade	\$2,150,000	\$2,150,000	\$1,558,848	\$3,289,306				\$6,998,154	Incorporates carryover for \$300k relating to SHNL and \$1,258,848 from BHP. Transfer \$25k to operating account 1104268 for communications and media.
		1104413	Facility Upgrade - RFR	\$0	\$0	\$2,821,939					\$2,821,939	Carryover from 2009-10
		1104420	Furniture and Equipment	\$10,000	\$10,000	\$6,000					\$16,000	Carryover from 2009-10
		Non-Operating Revenue										
		1104396	T/F from Royalties for Regions Reserve	\$0	\$0	-\$2,821,939					-\$2,821,939	Carryover from 2009-10
		1104398	T/F from BHP Reserve	-\$2,100,000	-\$2,100,000	-\$1,258,848					-\$3,358,848	Carryover from 2009-10
		<u>Swimming Areas/Beaches</u>										
		Operating Expenditure										
		1105287	Coastal Access and Managed Camping	\$150,000	\$150,000		-\$50,000				\$100,000	No longer receiving revenue from State Govt.
		1105299	Admin Costs Distributed	\$315,609	\$315,609				\$2,360		\$317,969	Reallocation of overhead distribution
		1106231	Building - Insurance	\$11,250	\$11,250		\$6,688				\$17,938	Increased insurance premiums
		1106238	Ground Maint	\$2,000	\$2,000		\$500				\$2,500	Estimates provided by the depot who undertake the work.
		1107231	Building - Insurance	\$20,490	\$20,490		\$12,568				\$33,058	Increased insurance premiums
		1107238	Ground Maint	\$4,400	\$4,400		\$500				\$4,900	
		Operating Revenue										
		1105354	Grant for Coastal Access & Managed Camping	-\$100,000	-\$100,000		\$50,000				-\$50,000	No longer receiving revenue from State Govt.
		Non-Operating Expenditure										
		1105422	Foreshore Parks Upgrade	\$400,000	\$400,000	\$60,958	-\$400,000				\$60,958	Carryover of \$60,958 from 2009-10 and remove \$400k from BHP.
		1105426	Turtle Boardwalk	\$350,000	\$350,000	\$190,973					\$540,973	Carryover.
		1111435	Stairway to the Moon Development	\$527,148	\$527,148	\$182,328	-\$280,148				\$429,328	Carryover \$182,328 (0910 \$388,747, actuals \$156,419), \$67k March OCM, \$130k PHES.
		1106415	Gratwick Lighting	\$0	\$0	\$145,312	\$120,000				\$265,312	Carryover of \$145,312. Transfer \$120k from 1108418.
		1106430	GAC upgrades	\$80,000	\$80,000	\$35,485	\$30,000				\$145,485	\$35,485 carryover from 2009-10. Non compliance with lighting and electrical pumps therefore additional \$30k.
		1107410	SHAC Upgrade - P&E	\$20,000	\$20,000	\$36,067					\$56,067	Carryover from account 1107430
		1107430	SHAC Upgrade - Building	\$1,800,000	\$1,800,000					-\$600,000	\$1,200,000	Carryover into 2011-12.
		Non-Operating Revenue										
		1105396	T/F from BHP Reserve	-\$400,000	-\$400,000		\$400,000				\$0	Remove from Foreshore Parks Upgrade
		<u>Recreation Administration</u>										
		Operating Expenditure										
		1108216	Workers Compensation Insurance	\$6,349	\$6,349		\$513				\$6,862	Increased insurance premiums
		1108221	Staff Housing	\$0	\$0		\$11,205				\$11,205	Bob Tomlins accommodation at Port Haven.
		1108263	Minor Projects	\$20,000	\$20,000	\$9,000					\$29,000	Carryover funds fro Robin Salter from last financial year.
		1108268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from MPRC account 1108420.
		1108272	Business & Management Plans	\$170,000	\$170,000		-\$85,000				\$85,000	Open Space Strategy to be undertaken within Growth Plan project.
		1108299	Admin Costs Distributed	\$168,195	\$168,195				\$1,258		\$169,453	Reallocation of overhead distribution

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Non Operating Expenditure												
		1108418	Overhead Lighting	\$120,000	\$120,000		-\$120,000				\$0	Transfer funds to Gratwick account 1106415.
		1108420	Recreation Facility Upgrade	\$20,600,000	\$20,600,000	-\$2,800,000	-\$25,000				\$17,775,000	Transfer \$2.8m to new account for Multi Purpose Rec Centre Civil Works to be managed by ToPH on account 1108422, and \$25k to 1108268 for media.
		1108421	Multi Purpose Recreation Centre - RFR	\$0	\$0	\$11,029,246					\$11,029,246	Carryover of funds from 2009-10.
		1108422	Multi Purpose Recreation Centre - Civil Works	\$0	\$0	\$2,800,000					\$2,800,000	Transfer funds from account 1108420 for Kevin Scott Oval Redevelopment and Civil works.
Non Operating Revenue												
		1108393	T/F from Royalties for Regions Reserve	\$0	\$0	-\$11,029,246					-\$11,029,246	Carryover of funds from 2009-10.
<u>Port Hedland Sports Grounds - Recreation</u>												
Operating Expenditure												
		1109299	Admin Costs Distributed	\$15,221	\$15,221				\$114		\$15,335	Reallocation of overhead distribution
Non Operating Expenditure												
		1109390	T/F from BHP Reserve	\$0	\$0		\$51,034				\$51,034	Funds the Colin Matheson Clubrooms upgrade. Adjustment required to take into account expenditure incurred in 2009-10.
		1109454	McGregor Street Reserve Upgrade	\$0	\$0	\$13,208	\$2,300				\$15,508	Carryover of \$13,208 and now finalised figures for cricket net upgrade
		1109455	Colin Matheson Clubrooms	\$1,722,023	\$1,722,023	-\$51,034					\$1,670,989	Tender has been awarded. Adjustment to take into account expenditure incurred in 2009-10.
		1109456	Cricket Net Upgrades	\$0	\$0	\$3,414					\$3,414	Carryover from 2009-10.
<u>South Hedland Sports Grounds - Recreation</u>												
Operating Expenditure												
		1110231	Insurance	\$7,460	\$7,460		\$4,612				\$12,072	Increased insurance premiums
		1110238	Building Maintenance	\$20,000	\$20,000		\$15,000				\$35,000	additional works due to old buildings.
		1111299	Admin Costs Distributed	\$38,583	\$38,583				\$289		\$38,872	Reallocation of overhead distribution
Operating Revenue												
		1111344	Country Local Govt Fund-RFR	-\$46,000	-\$46,000		\$27,117				-\$18,883	Reduced income from Country Local Government Fund (total now \$918,883 not \$946,000). Offset with reduced expenditure on account 1110402.
Non Operating Expenditure												
		1110402	Faye Gladstone Netball Courts - CLGF	\$104,000	\$104,000		-\$27,117				\$76,883	Reduced expenditure as reduced income from Country Local Government Fund (total now \$918,883 not \$946,000) reflected on account 1111344.
		1111433	Kevin Scott Oval Upgrades	\$0	\$0	\$25,806	\$30,177				\$55,983	Carryover of \$25,806 from 2009-10 plus \$30,177 for lighting
<u>Port &amp; South Sports Grounds - P&amp;G</u>												
Operating Expenditure												
		1109234	Ground Maintenance	\$272,000	\$272,000		-\$15,000				\$257,000	Transfer to 1111275
		1111267	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer allocation from account 1111439.
		1111275	P.H. Gardens Maintenance	\$360,500	\$360,500		\$15,000				\$375,500	Transfer from 1109234
		1115299	Admin Costs Distributed	\$797,219	\$797,219				\$5,962		\$803,181	Reallocation of overhead distribution
Operating Revenue												
		1111338	Grant SHNL	-\$100,000	-\$100,000		-\$1,900,000				-\$2,000,000	\$2m contribution from SHNL for Marquee Park. Remove \$100k from POS that shouldn't have been in this account.
		1111340	Grant - Lotteries	\$0	\$0		-\$500,000				-\$500,000	Lotteries West contribution to Marquee Park
		1111353	Grant - Parks	\$0	\$0		-\$150,000				-\$150,000	Variety WA contribution to Marquee Park
Non Operating Expenditure												
		1111402	Marquee Park Development - RFR	\$0	\$0	\$2,221,582					\$2,221,582	Carryover to be included along with \$290k interest allocation.
		1111446	Playground Equipment	\$0	\$0	\$98,040					\$98,040	Check carryover amount
		1111449	Park Upgrades	\$500,000	\$500,000		-\$400,000				\$100,000	Reduced scope of upgrades.
		1111439	Marquee Park Development	\$5,106,363	\$5,106,363		\$4,763,000				\$9,869,363	Increase of \$3.253m for increased loan approved by Council. Offset by additional loan funds on 1111396. Contribution of \$2m from SHNL. Recognise \$500k contribution from Lotteries West. \$150k contribution from Variety WA. Transfer \$25k to operating account 1111267 for communication and media.
		1111436	Bore Installations	\$0	\$0	\$22,000					\$22,000	Carryover required, but only \$22k that's not linked with BHP funding.
Non-Operating Revenue												

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		1111389	T/F from Trust - Public Open Space	-\$100,000	-\$100,000		-\$370,000				-\$470,000	Public Open Space Reserve (held in Trust) going to be used for Marquee Park and not the Public Open Space Development on account 1111404 as not enough funds.
		1111390	T/F from BHP Reserve	-\$1,272,023	-\$1,272,023		\$143,637				-\$1,128,386	Recognition of funds spent on Marquee Park in 2009-10.
		1108397	T/F From Newcrest Reserve	-\$100,000	-\$100,000	-\$100,000					-\$200,000	Carryover from 2009-10. Not transferred as Marquee Park hadn't commenced using Newcrest funds.
		1111396	New Loan	-\$830,000	-\$830,000		-\$3,253,000				-\$4,083,000	Additional loan amount approved by Council. Offset with additional expenditure on 1111439.
		1111392	T/F from Royalties for Regions Reserve	\$0	\$0	-\$2,221,582					-\$2,221,582	\$1,931,582 Carryover from 2009-10, \$290k interest earned allocated to Marquee Park.
<b>Port Hedland Library</b>												
Operating Expenditure												
		1116216	Workers Compensation Insurance	\$1,701	\$1,701		-\$175				\$1,526	Minor savings in insurance premiums.
		1116231	Building-Insurance	\$930	\$930		\$712				\$1,642	Increased insurance premiums.
		1116237	Water Corporation Charges	\$8,960	\$8,960		\$6,700				\$15,660	Water leak. Gary to investigate. Len Taplin needs to be recharged for water.
		1116299	Admin Costs Distributed	\$21,520	\$21,520				\$161		\$21,681	Reallocation of overhead distribution
Operating Revenue												
		1116324	Internet User Charges	\$0	\$0		-\$104				-\$104	Need new revenue code for recharge of Len Taplin water, insurance etc. Have included it in Community Services under Len Taplin Day Care.
		1116325	Photocopy Charges	-\$1,250	-\$1,250		-\$1,750				-\$3,000	
		1116328	Recovery Of Cost Of Lost Books	-\$300	-\$300		-\$300				-\$600	
<b>South Hedland Library</b>												
Operating Expenditure												
		1117216	Workers Compensation Insurance	\$5,833	\$5,833		\$2,033				\$7,866	Increased insurance premiums
		1117231	Building-Insurance	\$7,220	\$7,220		\$4,446				\$11,666	Increased insurance premiums
		1117282	Childrens Activities	\$11,000	\$11,000		\$2,600				\$13,600	Programs in cooler periods. Additional revenue for Childrens Book Week Subsidy.
		1117285	Library Services Plan	\$0	\$0		\$25,000				\$25,000	Undertake consultation and development of the Library Services Plan
		1117299	Admin Costs Distributed	\$82,151	\$82,151				\$614		\$82,765	Reallocation of overhead distribution
Operating Revenue												
		1117324	Internet User Charges	\$0	\$0		-\$202				-\$202	Revenue received in July before "no fees" were approved by Council
		1117325	Photocopy Charges	-\$5,800	-\$5,800		-\$3,000				-\$8,800	Colour copier now
		1117353	Childrens Book Week Grant	\$0	\$0		-\$2,600				-\$2,600	Offsets expenditure
Non Operating Expenditure												
		1117412	South Hedland Library Upgrades	\$700,000	\$700,000					-\$300,000	\$400,000	Carryover funds into 2011-12.
<b>Matt Dann Cultural Centre</b>												
Operating Expenditure												
		1118216	Workers Compensation Insurance	\$3,442	\$3,442		\$1,606				\$5,048	Increased insurance premiums.
		1118231	Insurance	\$2,200	\$2,200		-\$213				\$1,987	Minor savings on insurance.
		1118234	Projection Maintenance	\$3,000	\$3,000		-\$500				\$2,500	
		1118282	Movie Expenses	\$45,000	\$45,000		\$19,000				\$64,000	Account for Kevin Bloody Wilson event.
		1118299	Admin Costs Distributed	\$76,100	\$76,100				\$569		\$76,669	Reallocation of overhead distribution
Non Operating Expenditure												
		1118421	Furniture & Equipment	\$0	\$0		\$7,727				\$7,727	Deckchairs for outside events
		1118422	Lighting	\$90,000	\$90,000					-\$90,000	\$0	Carryover funds into 2011-12.
<b>Infrastructure Construction</b>												
Operating Expenditure												
		1201268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from account 1201402 for communications & media surrounding the project.
Operating Revenue												
		1201383	New Living South Hedland Fund	-\$350,000	-\$350,000		-\$75,000				-\$425,000	\$27.5k from Walkway Lighting and \$55k Murdoch Drive Nodes.
		1201389	Country Pathways	-\$50,000	-\$50,000		\$50,000				\$0	No longer receiving for PH Footpaths.
		1201390	Federal Aboriginal Roads Grants	\$0	\$0		-\$21,000				-\$21,000	Main Roads need to be invoiced.

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		1201393	RRG MRWA Road Grant	-\$557,185	-\$557,185		-\$39,172				-\$596,357	
		1201395	MRWA - Direct Grant	-\$100,000	-\$100,000		\$234				-\$99,766	
		Non-Operating Expenditure										
		1201402	Wallwork Road Bridge	\$21,657,131	\$21,657,131	\$718,073					\$22,375,204	Carryover from 2009-10 given received \$763,636 from BHP for side track. Transfer of \$25k to 1201268 for communications and media relating to the project.
		1201403	Major Projects Civil Works	\$500,000	\$500,000					-\$500,000	\$0	Carryover into 2011-12 when the remaining Civil Works will be required for the Multi Purpose Recreation Centre.
		1201411	Richardson Street	\$0	\$0	\$134,898					\$134,898	Carryover. Amount exactly as required.
		1201414	Murdoch Drive Nodes - RFR	\$50,000	\$50,000		-\$19,590				\$30,410	Check in December. Reflects \$19,590 overspend in 2009-10
		1201419	Parks Upgrades - RFR	\$0	\$0		\$332,140				\$332,140	Actuals to be transferred from 1111449. Check with Jenella.
		1201421	Public Lighting - RFR	\$97,527	\$97,527	\$136,026					\$233,553	Carrover amount. Offset with Reserve revenue on 1201375
		1201424	Shade Structures - RFR	\$330,695	\$330,695	\$23,032					\$353,727	Carryover offset with Reserve account 1201375.
		1201445	Pippingarra Road - RRG	\$50,000	\$50,000	\$16,019					\$66,019	Carryover. Old PO's to clean up also.
		1201447	Buttweld Rd	\$425,000	\$425,000	\$30,000					\$455,000	Carryover
		1201457	Yandeyarra Road	\$45,000	\$45,000	\$84,274					\$129,274	Carryover funds
		1201458	Throssel Street Streetscape	\$50,000	\$50,000		-\$50,000				\$0	Actuals need to be moved. No longer undertaking.
		1201450	Boulevard Tree Planting	\$400,000	\$400,000	\$108,697					\$508,697	Carryover. This year's program to include Cooke Point Road and Styles Road.
		1201415	Boulevard Tree Planting - RFR	\$0	\$0	\$300,000					\$300,000	Carryover from 2009-10
		1201473	Drainage Construction	\$220,000	\$220,000	\$18,620	-\$170,000				\$68,620	\$18,620 Carryover. \$170k transferred to 1203281.
		1201475	Port Hedland Footpath Const	\$241,000	\$241,000		-\$18,349				\$222,651	No longer receiving Country Pathways funding. Offsets reduction in account. Overspend from 2009-10. \$45k for St Ceclia's footpath. Check in December
		1201416	Port Hedland Footpath Const - RFR	\$0	\$0	\$7,006					\$7,006	Carryover offset with Reserve account 1201375.
		1201476	South Hedland Footpath Const	\$621,265	\$621,265		\$71,318				\$692,583	Need to modify original budget. \$57,583 for carryover.
		1201417	South Hedland Footpath Const - RFR	\$0	\$0	\$106,838					\$106,838	Carryover offset with Reserve account 1201375.
		1201478	Reseals (RRG)	\$400,000	\$400,000	\$64,444					\$464,444	Carryover
		1201440	Cycleway Development	\$605,061	\$605,061	\$28,575				-\$633,636	\$0	Move to recreation. \$28,575 Carryover with \$11,976 funded from BHP Reserve. Transfer all funds into 2011-12.
		1201439	Street Furniture	\$470,000	\$470,000	-\$2,035	-\$150,000				\$317,965	Overspent last year by \$2,035. \$150k savings recognised.
		1201412	Street Furniture - RFR	\$0	\$0	\$51,364					\$51,364	Carryover offset with Reserve account 1201375.
		1201438	West End Greening Stage 2	\$351,183	\$351,183	\$1,177					\$352,360	BHP Funds. See if can commit to maintenance. \$1,177 carryover funded by Reserve.
		1201437	Hedditch Street	\$0	\$0	\$410,549					\$410,549	Carryover
		1201435	Limpett Crescent	\$430,000	\$430,000	\$19,617					\$449,617	Carryover
		1201480	Kerbing Construction	\$110,000	\$110,000		-\$110,000				\$0	Not commencing program now until 2011-12. Part of 5 Year Plan.
		1201481	Walkway Lighting	\$330,000	\$330,000	\$105,685					\$435,685	Carryover
		1201418	Walkway Lighting - RFR	\$28,691	\$28,691	\$14,725					\$43,416	Carryover offset with Reserve account 1201375.
		1201486	Wedgefield Upgrades	\$481,655	\$481,655	\$23,506					\$505,161	Carryover
		1201489	Hillside/ Woodstock Road - RRG	\$135,000	\$135,000	\$26,662					\$161,662	Carryover
		1201492	North Circular Road Shoulders - RRG	\$0	\$0	\$96,627					\$96,627	Carryover
		1201494	Drainage Design	\$55,000	\$55,000		\$25,000				\$80,000	Jenella to check PO's and actuals
		Non Operating Revenue										
		1201375	T/F from Royalties for Regions Reserve	\$0	\$0	-\$951,541					-\$951,541	Carryover for (\$19,590) Murdoch Drive Nodes on 1201414 as overspent. \$332,140 Park Upgrades on 1201419, \$51,364 Street Furniture on 1201412, \$300k Boulevard Tree Planting on 1201415, \$136,026 Public Lighting on 1201421, \$23,032 Shade Structures on 1201424, \$7,006 for PH Footpath Construction on 1201416, \$106,838 SH Footpath Construction on 1201417, \$14,725 for Walkway Lighting on 1201418
		1201397	T/F from BHP Reserve	-\$721,183	-\$721,183	\$6,847				\$11,976	-\$702,360	\$1,177 carryover for West End Greening 1201438, \$11,976 carryover for Cycleway Development. \$20k for Street Furniture carried over but spent in 2009-10.
		<u>Engineering Management</u>										
		Operating Expenditure										
		1202274	Lease Vehicles	\$0	\$0		-\$5,658				-\$5,658	Handed back lease vehicle
		1402274	VEL052 - Project Officer Vehicle	\$9,658	\$9,658		-\$10,190				-\$532	No longer have vehicle
		1202299	Admin Costs Distributed	\$41,372	\$41,372				\$309		\$41,681	Reallocation of overhead distribution
		Non Operating Expenditure										

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		1202402	Depot Infrastructure	\$45,000	\$45,000					-\$45,000	\$0	Carryover into 2011-12.	
<i>Infrastructure Mtce Technical Service</i>													
	Operating Expenditure												
		1204299	Admin Costs Distributed	\$271,671	\$271,671				\$2,032		\$273,703	Reallocation of overhead distribution	
<i>Infrastructure Mtce Engineering</i>													
	Operating Expenditure												
		1204281	Roadworks signs	\$5,000	\$5,000		\$262				\$5,262	No more to spend	
		1203281	Drainage Maintenance	\$193,375	\$193,375		\$170,000				\$363,375	Trasnferred from drainage construction.	
		1206279	Kerb Maintenance	\$73,565	\$73,565		-\$23,565				\$50,000	Reduce to fix original budget	
		1206280	Footpath Maintenance	\$100,000	\$100,000		-\$50,000				\$50,000	Reduce to fix original budget	
		1206299	Admin Costs Distributed	\$231,291	\$231,291				\$1,730		\$233,021	Reallocation of overhead distribution	
	Non Operating Expenditure												
		1203440	Floodwater Pump Refurbishment	\$130,000	\$130,000	\$34,989					-\$163,761	\$1,228	Carryover from 2009-10 and into 2011-12 with the exception of what's been spent to date.
<i>Infrastructure Mtce Road Verge</i>													
	Operating Expenditure												
		1207280	Medians Mtce	\$70,000	\$70,000		-\$15,000				\$55,000		
		1204279	Verge street trees	\$0	\$0		\$5,000				\$5,000		
		1207299	Admin Costs Distributed	\$49,887	\$49,887				\$373		\$50,260	Reallocation of overhead distribution	
<i>Plant Purchases</i>													
	Non Operating Expenditure												
		1208443	Light Vehicle Replacement	\$460,000	\$460,000		\$17,550				\$477,550		
<i>Airport - Administration</i>													
	Operating Expenditure												
		1210216	Workers Compensation Insurance	\$6,926	\$6,926		\$2,224				\$9,150	Increased insurance premiums	
		1210231	Building Insurance	\$92,530	\$92,530		\$32,008				\$124,538	Increased insurance premiums	
		1210259	Valuation & Survey Expenses	\$0	\$0		\$20,000				\$20,000	Establish a valuation account. \$20k base to be funded from reserve.	
		1210270	Master Plan	\$125,000	\$125,000		\$6,000				\$131,000		
		1210299	Admin Costs Distributed	\$416,947	\$416,947				\$3,118		\$420,065	Reallocation of overhead distribution	
	Operating Revenue												
		1210352	Other Sundry Income	-\$8,000	-\$8,000		-\$2,000				-\$10,000		
	Non Operating Expenditure												
		1210401	Solar Lighting	\$0	\$0		\$382				\$382	Minor costs to finalise last year's program.	
		1210402	Parking	\$250,000	\$250,000		-\$48,439				\$201,561	Job completed. \$25k transferred to account 1210410.	
		1210403	Depot Development	\$0	\$0		\$20,367				\$20,367	Electric gates	
		1210405	Flight Information Display System	\$0	\$0	\$78,608					\$78,608	Carryover funds from 2009-10.	
		1210410	Terminal Extensions	\$1,622,580	\$1,622,580		\$25,000				\$1,647,580	Transfer from Parking 1210402	
		1210451	Building Upgrades	\$0	\$0		\$22,548				\$22,548	Commitments need to be moved. Establish a new account for conveyor maintenance in operating. New account 1211249 established. Carryover of \$22,548 from 2009-10.	
		1210457	Airport Entry Feature	\$50,000	\$50,000						\$0	Transfer to next financial year after car parking is complete.	
		1210498	T/F to AP Capital Reserve	\$4,195,659	\$4,195,659		-\$252,350				\$3,943,309	Increase in funds required from reserve given increased operating allocations above.	
		1210473	Electrical Upgrades	\$521,964	\$521,964	\$33,177					\$555,141	Carryover funds from 2009-10.	
	Non Operating Revenue												
		1210398	T/F From Ap Capital Works Res	-\$3,956,544	-\$3,956,544		-\$81,643				-\$4,038,187	Increase in funds required from reserve given increased capital allocations above.	
<i>Airport Maintenance</i>													
	Operating Expenditure												
		1211248	Demolition Expenses	\$0	\$0			\$150,000			\$150,000	Demolition of hire car buildings approved by Council.	
		1211249	Conveyor Maintenance	\$0	\$0		\$30,000				\$30,000	Commitments need to be moved. Establish a new account for conveyor maintenance in operating.	



Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget September Review	Rationale
		1211251	Airconditioning Terminal	\$100,000	\$100,000		\$10,000				\$110,000	Airconditioners extremely old and need replacing. No budget to replace and will be considered as part of the Terminal Upgrade.
<i>Airport Plant Operating</i>												
			Operating Expenditure									
		1212251	VELO28 - ARO - Toyota Hilux Ute	\$4,500	\$4,500		\$1,000				\$5,500	Mechanical repairs required.
<i>Airport - Café</i>												
			Operating Revenue									
		1213353	Lease Income	-\$71,838	-\$71,838		-\$20,900				-\$92,738	Payment of stock transfer to Cafe
<i>Tourism &amp; Area Promotion</i>												
			Operating Expenditure									
		1301231	Building Insurance	\$2,040	\$2,040		\$946				\$2,986	Increased insurance premiums
		1301263	Visitor Centre Subsidy	\$180,000	\$180,000		-\$15,000				\$165,000	Modified management agreement to reduce contribution from \$180k to \$150k. Based on calendar year which is why the reduction is varied.
		1301280	Tourism Plan	\$60,000	\$60,000					-\$60,000	\$0	Carryover to 2011-12 after the Growth Plan has been completed.
		1301299	Admin Costs Distributed	\$40,119	\$40,119				\$300		\$40,419	Reallocation of overhead distribution
			Non Operating Expenditure									
		1301413	Caravan Park Extension	\$0	\$0	\$3,983					\$3,983	Carryover from 2009-10.
		1301414	Town Entry Statement	\$0	\$0	\$2,280					\$2,280	Carryover from 2009-10.
<i>Building Control</i>												
			Operating Expenditure									
		1302201	Salaries	\$543,088	\$543,088		\$46,321				\$589,409	Need to transfer actuals from Corporate Support to Building for Carly. Incorporate budget allowance for Building Coordinator. \$15k to be transferred to 1302262 to cover staff shortages. Incorporate budget allocation of \$61,231 (part year) to cover Building Project Manager.
		1302211	Superannuation Guarantee Levy	\$48,878	\$48,878		\$5,519				\$54,397	Increased super to recognise additional position for Building Project Manager.
		1302216	Workers Compensation Insurance	\$8,081	\$8,081		\$1,069				\$9,150	Increased insurance costs.
		1302241	Office Expenses	\$0	\$0		\$500				\$500	Transfer amount from account 901234 to cover general equipment purchases.
		1302261	Engineer Advice + Legal	\$1,800	\$1,800		\$2,200				\$4,000	Engineering advice for more complex projects.
		1302262	Contract- Building Surveyors	\$0	\$0		\$15,000				\$15,000	Transfer amount from salaries to cover staff shortages.
		1302270	BMO Vehicle Operation	\$4,500	\$4,500		\$13,400				\$17,900	New vehicle to be included. Transfer amount from PFDC for lease. Account 805270.
		1302299	Admin Costs Distributed	\$93,311	\$93,311				\$698		\$94,009	Reallocation of overhead distribution
			Operating Revenue									
		1302324	Licences - Building	-\$800,000	-\$800,000		-\$210,000				-\$1,010,000	Additional building licences anticipated given receipts to date.
<i>Economic Services</i>												
			Non-Operating Expenditure									
		1301499	T/F to Community Facilities Reserve	\$1,169,680	\$1,169,680		-\$310,553				\$859,127	Reduced amount based on lease for TWA and interest earnings only.
<i>Economic Development</i>												
			Operating Expenditure									
		1304216	Workers Compensation Insurance	\$4,618	\$4,618		-\$1,568				\$3,050	Savings in workers comp insurance.
		1304251	State Land Development Costs - BHP	\$0	\$0		\$25,242				\$25,242	Review underspend in Governance to account for Vicky's salary and transfer accordingly. Transfer underspend from last financial year as to what's left after Vicky's salary amount. Carryover of \$33,475 less \$8,233 salary for Victoria.
		1304270	Vehicle Operation	\$7,875	\$7,875		-\$3,375				\$4,500	
		1304299	Admin Costs Distributed	\$136,146	\$136,146				\$1,016		\$137,162	Reallocation of overhead distribution
			Non Operating Expenditure									
		1304404	Land Development	\$0	\$0	\$157,263	-\$57,263				\$100,000	\$157,263 Carryover from 2009-10. Savings of \$57,263 contributed.
		1304405	State Land Development Costs - BHP	\$0	\$0	\$3,135					\$3,135	Carryover from 2009-10.
<i>Public Works Overheads - Enqineering</i>												
			Operating Expenditure									

Bus. Unit	Rev or Exp Type	Account Number	Account Description	Original Budget	Revised Budget	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget September Review	Rationale
		1402299	Admin Costs Distributed	\$359,383	\$359,383				\$2,688		\$362,071	Reallocation of overhead distribution
		1402551	Less Alloc To Wks & Services	-\$2,712,431	-\$2,712,431		-\$2,688				-\$2,715,119	
<i>Plant Operating Costs</i>												
Operating Expenditure												
		1403275	Repairs & Parts	\$250,000	\$250,000		-\$5,000				\$245,000	
		1403280	Vehicle Licences	\$5,500	\$5,500		\$2,500				\$8,000	Bulk licensing in December and June
		1403555	Less Allocations To Works	-\$959,561	-\$959,561		\$2,500				-\$957,061	
<i>Salaries and Wages</i>												
Operating Expenditure												
		1406000	Gross Salaries	\$12,703,400	\$12,703,400		-\$100,000				\$12,603,400	
		1406001	Less Salaries & Wages Alloc	-\$12,703,400	-\$12,703,400		\$100,000				-\$12,603,400	
		1406007	Salary Sacrificed Items Payments	\$0	\$0		\$8,285				\$8,285	Salary sacrifice for Richard's laptop. Offset with account 1406008.
Operating Revenue												
		1406008	Reimburse - Salary Sacrifice Items	\$0	\$0		-\$8,285				-\$8,285	Salary sacrifice for Richard's laptop. Offset with account 1406007.
<i>Other Unclassified</i>												
Operating Expenditure												
		1407278	Monetary Risks	\$1,870	\$1,870		-\$90				\$1,780	Minor reduction in insurance costs.
		1407279	Public Liability Insurance	\$156,150	\$156,150		-\$2,360				\$153,790	Minor reduction in insurance costs.
		1407282	Vandalism Damage Unclaimable	\$0	\$0		\$10,000				\$10,000	To allow for vandalism repairs
Operating Revenue												
		1407333	Reimbursement Of Claims	\$0	\$0		-\$3,000				-\$3,000	Insurance claim payouts
<b>GRAND TOTAL</b>						\$3,114,096	\$662,605	\$665,709	\$0	-\$2,679,421	\$1,762,989	

BUDGET REVIEW  
SEPTEMBER 2010

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
<b>OPERATING EXPENDITURE</b>										
301216	Workers Compensation Insurance	\$2,309	\$2,309		\$741				\$3,050	Increased insurance premiums.
301275	Rate Concessions	\$136,914	\$136,914		-\$28,305				\$108,609	Amount reduced in line with concessions actually provided.
301278	Rates Incentive Prize	\$53,000	\$53,000		-\$23,500				\$29,500	Reflective of cash sponsorship received. Offset with reduction in revenue account 301314. \$2k transferred to Community Donations account 813274.
301299	Admin Costs Distributed	\$46,717	\$46,717				\$349		\$47,066	Reallocation of overhead distribution.
401280	Refreshments/Receptions	\$35,000	\$35,000		\$10,000				\$45,000	CEO Farewell
401282	Insurance	\$950	\$950		\$18				\$968	Increased insurance premiums
401299	Admin Costs Distributed	\$901,399	\$901,399				\$36,586		\$937,985	Reallocation of overhead distribution.
402201	Salaries	\$800,082	\$800,082		\$30,896				\$830,978	Additional salary for temporary leasing officer. Permanent position will be assessed as part of the 2011-12 Budget Process.
402211	Superannuation Guarantee Levy	\$72,007	\$72,007		\$2,781				\$74,788	Additional super reflective of the temporary leasing officer.
402216	Workers Compensation Insurance	\$12,607	\$12,607		\$997				\$13,604	Additional insurance costs
402217	Officers Liability Insurance	\$10,190	\$10,190		\$720				\$10,910	Additional insurance costs
402267	VEL001 - Fin Mgr Vehicle Operation	\$4,500	\$4,500		-\$1,500				\$3,000	Reduced costs anticipated.
402269	Subscriptions	\$1,580	\$1,580		\$1,700				\$3,280	Additional subscription for procurement handbook by WALGA
402299	Admin Costs Distributed	-\$1,353,494	-\$1,353,494				-\$35,594		-\$1,389,088	Reallocation of overhead distribution.
404216	Workers Compensation Insurance	\$16,192	\$16,192		\$1,386				\$17,578	Increased insurance premiums
402244	Photocopier Lease	\$52,578	\$52,578		\$60,000				\$112,578	Leasing expenses based on actual photocopiers now located across all areas.
402245	Equipment - Maintenance	\$2,070	\$2,070		-\$1,000				\$1,070	Equipment maintenance not anticipated.
402275	Civic Centre Building	\$199,000	\$199,000		-\$100,000		-\$30,000		\$69,000	Transfer \$30k to capital account for downstairs refurbishments and furniture. Offset with increase in 402422. \$100k savings identified until designs for upstairs are returned. Review in 2011-12.
404273	Website Development	\$20,000	\$20,000					-\$20,000	\$0	Remove \$20k as identified savings for 2010-11 and review in 2011-12.
404274	Graphical Information System (GIS)	\$60,000	\$60,000					-\$60,000	\$0	Carryover to 2011-12
404288	Relocation	\$50,000	\$50,000		\$19,000				\$69,000	Offsets with additional revenue on account 404355
405249	Corporate Software Licences	\$220,000	\$220,000			\$91,674			\$311,674	Commscentre Upgrade as per Council decision. Reflect figure accurately.
407299	Admin Costs Distributed	-\$2,363,866	-\$2,363,866				\$38,940		-\$2,324,926	Reallocation of overhead distribution.
406201	Salaries	\$1,344,704	\$1,344,704		\$76,819				\$1,421,523	Transfer \$28,945 from Leave Reserve for Matthew's payout plus \$47,875 for Chris's payout. Need to use actual figures for the leave reserve transfer.
406216	Workers Compensation Insurance	\$15,068	\$15,068		\$3,312				\$18,380	Increased insurance premiums
406262	Management Support	\$0	\$0		\$70,000				\$70,000	Support for A/CEO to use Ian Taylor's services.
406299	Admin Costs Distributed	-\$1,647,693	-\$1,647,693				-\$73,312		-\$1,721,005	Reallocation of overhead distribution.
501255	Fire Insurance	\$1,850	\$1,850		\$408				\$2,258	Increased insurance premiums
502212	Superannuation	\$4,020	\$4,020		\$14,000				\$18,020	Need to assess for Council contributions and increase budget accordingly. Estimate based on actuals.
502216	Workers Compensation Insurance	\$9,235	\$9,235		\$1,441				\$10,676	Increased insurance premiums
502242	Telstra Charges	\$4,500	\$4,500		-\$1,000				\$3,500	
502249	Advertising	\$1,800	\$1,800		-\$1,000				\$800	Not going to do microchipping given charges now applicable.
502255	Dog Bag Dispensers	\$400	\$400		-\$400				\$0	Not purchasing this year.
502275	Ranger - Vehicle Operation	\$0	\$0		\$5,000				\$5,000	Additional vehicle purchased last year requires maintenance account.
502276	Fox Trapping Activities	\$0	\$0		\$5,000				\$5,000	New code for fox trapping activities.
502277	Dog Discs	\$500	\$500		\$220				\$720	No additional ones
502280	Firearm Expenses	\$100	\$100		-\$100				\$0	Enough bullets in stock
502299	Admin Costs Distributed	\$95,224	\$95,224				\$712		\$95,936	Reallocation of overhead distribution.
503201	Salaries	\$66,080	\$66,080		\$16,264				\$82,344	Full time salary for level 5 should have been incorporated, not commencing from September.
503211	Superannuation	\$0	\$0		\$7,411				\$7,411	Add superannuation
503270	CPTED Evaluation & Education Program	\$20,000	\$20,000		\$11,000				\$31,000	Increased expenditure for graffiti project.. Revenue on 503337
503271	Vehicle Expenses	\$8,824	\$8,824		-\$3,500				\$5,324	Modify name of account in conjunction with Jenella
503299	Admin Costs Distributed	\$14,696	\$14,696				\$110		\$14,806	Reallocation of overhead distribution.
505218	Emergency Management	\$27,000	\$27,000		\$27,000				\$54,000	Cyclone Operations Exercise. Daz to advise on amount for generators. \$1,500 for printing of Cyclone booklets. \$500 for LEMC BBQ.
505299	Admin Costs Distributed	\$22,481	\$22,481				\$168		\$22,649	Reallocation of overhead distribution

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
702201	Salaries	\$277,402	\$277,402		-\$10,000				\$267,402	Transferred to staff training for Darryal to prepare a EH Plan - Yandeyarra.
702216	Workers Compensation Insurance	\$4,618	\$4,618		-\$42				\$4,576	Minor savings in workers comp
702220	Staff Training	\$0	\$0		\$24,000				\$24,000	Income from Dept of Health received in 2009-10 for dog health training, preparation of EH Plan Yandeyarra, and a regional EH Aboriginal workshop. Expenditure allocation required for 2010-11. Increase by \$24k
702279	Compliance - Sample Testing	\$1,000	\$1,000		\$1,600				\$2,600	Emergency sampling.
702280	Sampling Food	\$3,000	\$3,000		-\$482				\$2,518	End of year cost expected.
702299	Admin Costs Distributed	\$50,101	\$50,101				\$375		\$50,476	Reallocation of overhead distribution
703299	Admin Costs Distributed	\$2,067	\$2,067				\$15		\$2,082	Reallocation of overhead distribution
803231	Building Insurance	\$3,490	\$3,490		\$2,310				\$5,800	Increased insurance premiums
803234	Water Corporation Charges	\$0	\$0		\$2,000				\$2,000	Invoices to be oncharged and a new revenue code to be created to receive the revenue. Offsets adjustment on account 803331.
804231	Building Insurance	\$2,350	\$2,350		\$1,446				\$3,796	Increased insurance premiums
805270	VEL014 - PFDC Vehicle Operation	\$13,400	\$13,400		-\$13,400				\$0	Costs and budget need to be transferred to Building Coordinator area. Account number 1302270.
805281	Accommodation	\$6,200	\$6,200		\$12,000				\$18,200	Should include flights also.
805283	Subscriptions	\$0	\$0		\$1,000				\$1,000	Subscriptions to associations.
805299	Admin Costs Distributed	\$37,167	\$37,167				\$278		\$37,445	Reallocation of overhead distribution
807231	Building Insurance	\$2,960	\$2,960		\$3,092				\$6,052	Increased insurance premiums
808237	Water Corporation Charges	\$0	\$0		\$6,000				\$6,000	Need to create new revenue account and oncharge water.
809281	Telephone	\$0	\$0		\$520				\$520	
809287	Consumable Items - Day Care	\$0	\$0		\$252				\$252	
810231	Youth Involv Cncl - Insurance	\$3,700	\$3,700		\$2,124				\$5,824	Increased insurance premiums
813216	Workers Compensation Insurance	\$1,920	\$1,920		\$616				\$2,536	Increased insurance premiums
813271	Public Art	\$2,500	\$2,500		-\$2,500				\$0	
813272	Indigenous Community Services	\$25,000	\$25,000		-\$25,000				\$0	Reduced. Offset with 813340
813274	Contributions to Community Groups	\$0	\$0			\$57,000			\$57,000	Donations Working Committee - Council approval. \$10k increased for Ambulance Service, \$2k for Rates Incentive Program (301278).
813299	Admin Costs Distributed	\$43,027	\$43,027				\$322		\$43,349	Reallocation of overhead distribution
901234	Unspecified Maintenance	\$40,000	\$40,000		-\$500				\$39,500	Transfer amount to new account for office equipment on 1302241.
901251	Admin Costs Distributed	\$109,014	\$109,014				\$815		\$109,829	Reallocation of overhead distribution
1002270	VEH022 - Spare Truck	\$0	\$0		\$5,000				\$5,000	Transfer budget from plant repairs
1002279	Replacement Mobile Garbage Bins	\$43,000	\$43,000		-\$8,869				\$34,131	No more to be purchased.
1002299	Admin Costs Distributed	\$69,843	\$69,843				\$522		\$70,365	Reallocation of overhead distribution
1003299	Admin Costs Distributed	\$69,843	\$69,843				\$522		\$70,365	Reallocation of overhead distribution
1004235	Road, Ground, Litter Maintenance	\$15,000	\$15,000		\$50,000				\$65,000	Compliance issue with rubbish against fences.
1004241	Office Expenses	\$9,000	\$9,000		\$7,000				\$16,000	Additional Laptop required for landfill.
1004277	External Plant Hire	\$75,000	\$75,000		\$175,000				\$250,000	Hiring of dozers for landfill specifically for concrete
1004278	Fire Suppression Expenses	\$0	\$0		\$2,000				\$2,000	
1004282	Weighbridge Op/Maint Costs	\$2,500	\$2,500		\$529				\$3,029	Annual certification.
1004299	Admin Costs Distributed	\$229,093	\$229,093				\$1,713		\$230,806	Reallocation of overhead distribution
1005299	Admin Costs Distributed	\$67,561	\$67,561				\$505		\$68,066	Reallocation of overhead distribution
1006201	Salaries	\$454,826	\$454,826				\$75,375		\$530,201	Transfer amount from TPS for 12 month contract.
1006211	Superannuation Guarantee Levy	\$40,934	\$40,934		\$6,784				\$47,718	
1006216	Workers Compensation Insurance	\$6,531	\$6,531		\$1,095				\$7,626	Increased insurance costs.
1006249	Advertising - Town Planning	\$5,700	\$5,700		\$14,000				\$19,700	Funds offset with additional revenue on account 1006325.
1006256	Refund Of Planning Fees	\$3,700	\$3,700		\$20,000				\$23,700	Reduced revenue for BHP DA application but never submitted. Offset with reduced revenue on account 1006326.
1006261	Outsource Planning & Legal Expenses	\$0	\$0		\$150,000				\$150,000	Reduced as part of the initial budget sacrifices. Deals with compliance issues therefore it should never have been removed.
1006263	Rock of Ages Master Plan	\$100,000	\$100,000		-\$100,000				\$0	BHP No longer funding.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1006282	TPS Review & Amendments	\$200,000	\$200,000		\$558,340	\$367,035	-\$75,375		\$1,050,000	Transfer amount to salaries for two positions. One for 12 months and one for 3 months. Level 5 positions. Council decision \$367035 allocated for Growth Plan. Remove all Council contributions and recognise \$850k from North West Planning Project and \$200k from Pilbara Cities.
1006299	Admin Costs Distributed	\$125,058	\$125,058				\$935		\$125,993	Reallocation of overhead distribution
1008280	Ground Maintenance-Ph Cemetery	\$0	\$0		\$5,000				\$5,000	Transfer from 1009280
1009280	Ground Maintenance - SH Cemetery	\$20,000	\$20,000		-\$5,000				\$15,000	Transfer to account 1008280
1009299	Admin Costs Distributed	\$4,896	\$4,896				\$37		\$4,933	Reallocation of overhead distribution
1010231	Building Insurance	\$3,210	\$3,210		\$1,706				\$4,916	Increased insurance costs.
1010299	Admin Costs Distributed	\$12,910	\$12,910				\$97		\$13,007	Reallocation of overhead distribution
811216	Workers Compensation Insurance	\$2,886	\$2,886		\$926				\$3,812	Increased insurance premiums
811287	Cultural Plan	\$80,000	\$80,000		-\$75,000				\$5,000	No longer receiving funds from BHP. Offset with account 811333 plus savings of \$25k as now undertaking in-house.
811299	Admin Costs Distributed	\$111,212	\$111,212				\$832		\$112,044	Reallocation of overhead distribution
812231	Building - Insurance	\$17,410	\$17,410		\$10,346				\$27,756	Increased insurance premiums.
812299	Admin Costs Distributed	\$48,621	\$48,621				\$364		\$48,985	Reallocation of overhead distribution
1102213	Insurance	\$33,700	\$33,700		\$15,920				\$49,620	Increased insurance costs
1102299	Admin Costs Distributed	\$35,987	\$35,987				\$269		\$36,256	Reallocation of overhead distribution
810235	Lawson Street Youth Centre	\$700	\$700		\$1,500				\$2,200	Break in at Youth Involvement Council
810236	Leadership Program	\$42,000	\$42,000	\$6,355					\$48,355	Actuals need to move to 1103271. Finance to check and confirm carryover expenditure amounts. \$6,355 carryover as funded externally last financial year.
811268	Youth Events	\$30,000	\$30,000		-\$30,000				\$0	Actuals will need to move to Community Pride. No longer receiving funding. Offset with reduction in revenue on account 1103331.
1103231	Building Insurance	\$14,540	\$14,540		\$12,054				\$26,594	Increased insurance premiums
1103232	Building Maintenance	\$2,000	\$2,000		\$500				\$2,500	
1103271	Hedland Youth Leadership Coalition	\$10,000	\$10,000		\$300				\$10,300	
1103299	Admin Costs Distributed	\$24,280	\$24,280				\$182		\$24,462	Reallocation of overhead distribution
1104201	Salaries	\$258,810	\$258,810		\$5,000				\$263,810	Need to move the actuals for Youth Coordinator to Rec Admin, Rec Coordinator and Sport & Rec Club Officer. Transfer to JD salaries to offset as staff members being employed casually to undertake umpiring activities. Partial offset with 1104266
1104216	Workers Compensation Insurance	\$23,293	\$23,293		\$1,283				\$24,576	Increase in insurance premiums
1104231	Building Insurance	\$36,570	\$36,570		\$22,686				\$59,256	Increase in insurance premiums
1104234	Building Maintenance	\$15,000	\$15,000		\$5,000				\$20,000	Lighting hit overhead lights.
1104247	Security	\$450	\$450		\$65				\$515	
1104266	Umpire Payments	\$11,500	\$11,500		-\$5,000				\$6,500	Transfer to JD salaries to offset as staff members being employed casually to undertake umpiring activities.
1104268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from JD Hardie Upgrade account 1104411 for communications and media.
1104299	Admin Costs Distributed	\$89,130	\$89,130				\$667		\$89,797	Reallocation of overhead distribution
1105287	Coastal Access and Managed Camping	\$150,000	\$150,000		-\$50,000				\$100,000	No longer receiving revenue from State Govt.
1105299	Admin Costs Distributed	\$315,609	\$315,609				\$2,360		\$317,969	Reallocation of overhead distribution
1106231	Building - Insurance	\$11,250	\$11,250		\$6,688				\$17,938	Increased insurance premiums
1106238	Ground Maint	\$2,000	\$2,000		\$500				\$2,500	Estimates provided by the depot who undertake the work.
1107231	Building - Insurance	\$20,490	\$20,490		\$12,568				\$33,058	Increased insurance premiums
1107238	Ground Maint	\$4,400	\$4,400		\$500				\$4,900	
1108216	Workers Compensation Insurance	\$6,349	\$6,349		\$513				\$6,862	Increased insurance premiums
1108221	Staff Housing	\$0	\$0		\$11,205				\$11,205	Bob Tomlins accommodation at Port Haven.
1108263	Minor Projects	\$20,000	\$20,000	\$9,000					\$29,000	Carryover funds fro Robin Salter from last financial year.
1108268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from MPRC account 1108420.
1108272	Business & Management Plans	\$170,000	\$170,000		-\$85,000				\$85,000	Open Space Strategy to be undertaken within Growth Plan project.
1108299	Admin Costs Distributed	\$168,195	\$168,195				\$1,258		\$169,453	Reallocation of overhead distribution
1109299	Admin Costs Distributed	\$15,221	\$15,221				\$114		\$15,335	Reallocation of overhead distribution
1110231	Insurance	\$7,460	\$7,460		\$4,612				\$12,072	Increased insurance premiums
1110238	Building Maintenance	\$20,000	\$20,000		\$15,000				\$35,000	additional works due to old buildings.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1111299	Admin Costs Distributed	\$38,583	\$38,583				\$289		\$38,872	Reallocation of overhead distribution
1109234	Ground Maintenance	\$272,000	\$272,000		-\$15,000				\$257,000	Transfer to 1111275
1111267	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer allocation from account 1111439.
1111275	P.H. Gardens Maintenance	\$360,500	\$360,500		\$15,000				\$375,500	Transfer from 1109234
1115299	Admin Costs Distributed	\$797,219	\$797,219				\$5,962		\$803,181	Reallocation of overhead distribution
1116216	Workers Compensation Insurance	\$1,701	\$1,701		-\$175				\$1,526	Minor savings in insurance premiums.
1116231	Building-Insurance	\$930	\$930		\$712				\$1,642	Increased insurance premiums.
1116237	Water Corporation Charges	\$8,960	\$8,960		\$6,700				\$15,660	Water leak. Gary to investigate. Len Taplin needs to be recharged for water.
1116299	Admin Costs Distributed	\$21,520	\$21,520				\$161		\$21,681	Reallocation of overhead distribution
1117216	Workers Compensation Insurance	\$5,833	\$5,833		\$2,033				\$7,866	Increased insurance premiums
1117231	Building-Insurance	\$7,220	\$7,220		\$4,446				\$11,666	Increased insurance premiums
1117282	Childrens Activities	\$11,000	\$11,000		\$2,600				\$13,600	Programs in cooler periods. Additional revenue for Childrens Book Week Subsidy.
1117285	Library Services Plan	\$0	\$0		\$25,000				\$25,000	Undertake consultation and development of the Library Services Plan
1117299	Admin Costs Distributed	\$82,151	\$82,151				\$614		\$82,765	Reallocation of overhead distribution
1118216	Workers Compensation Insurance	\$3,442	\$3,442		\$1,606				\$5,048	Increased insurance premiums.
1118231	Insurance	\$2,200	\$2,200		-\$213				\$1,987	Minor savings on insurance.
1118234	Projection Maintenance	\$3,000	\$3,000		-\$500				\$2,500	
1118282	Movie Expenses	\$45,000	\$45,000		\$19,000				\$64,000	Account for Kevin Bloody Wilson event.
1118299	Admin Costs Distributed	\$76,100	\$76,100				\$569		\$76,669	Reallocation of overhead distribution
1201268	Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from account 1201402 for communications & media surrounding the project.
1202274	Lease Vehicles	\$0	\$0		-\$5,658				-\$5,658	Handed back lease vehicle
1402274	VEL052 - Project Officer Vehicle	\$9,658	\$9,658		-\$10,190				-\$532	No longer have vehicle
1202299	Admin Costs Distributed	\$41,372	\$41,372				\$309		\$41,681	Reallocation of overhead distribution
1204299	Admin Costs Distributed	\$271,671	\$271,671				\$2,032		\$273,703	Reallocation of overhead distribution
1204281	Roadworks signs	\$5,000	\$5,000		\$262				\$5,262	No more to spend
1203281	Drainage Maintenance	\$193,375	\$193,375		\$170,000				\$363,375	Trasferred from drainage construction.
1206279	Kerb Maintenance	\$73,565	\$73,565		-\$23,565				\$50,000	Reduce to fix original budget
1206280	Footpath Maintenance	\$100,000	\$100,000		-\$50,000				\$50,000	Reduce to fix original budget
1206299	Admin Costs Distributed	\$231,291	\$231,291				\$1,730		\$233,021	Reallocation of overhead distribution
1207280	Medians Mtce	\$70,000	\$70,000		-\$15,000				\$55,000	
1204279	Verge street trees	\$0	\$0		\$5,000				\$5,000	
1207299	Admin Costs Distributed	\$49,887	\$49,887				\$373		\$50,260	Reallocation of overhead distribution
1210216	Workers Compensation Insurance	\$6,926	\$6,926		\$2,224				\$9,150	Increased insurance premiums
1210231	Building Insurance	\$92,530	\$92,530		\$32,008				\$124,538	Increased insurance premiums
1210259	Valuation & Survey Expenses	\$0	\$0		\$20,000				\$20,000	Establish a valuation account. \$20k base to be funded from reserve.
1210270	Master Plan	\$125,000	\$125,000		\$6,000				\$131,000	
1210299	Admin Costs Distributed	\$416,947	\$416,947				\$3,118		\$420,065	Reallocation of overhead distribution
1211248	Demolition Expenses	\$0	\$0			\$150,000			\$150,000	Demolition of hire car buildings approved by Council.
1211249	Conveyor Maintenance	\$0	\$0		\$30,000				\$30,000	Commitments need to be moved. Establish a new account for conveyor maintenance in operating.
1211251	Airconditioning Terminal	\$100,000	\$100,000		\$10,000				\$110,000	Airconditioners extremely old and need replacing. No budget to replace and will be considered as part of the Terminal Upgrade.
1212251	VEL028 - ARO - Toyota Hilux Ute	\$4,500	\$4,500		\$1,000				\$5,500	Mechanical repairs required.
1301231	Building Insurance	\$2,040	\$2,040		\$946				\$2,986	Increased insurance premiums
1301263	Visitor Centre Subsidy	\$180,000	\$180,000		-\$15,000				\$165,000	Modified management agreement to reduce contribution from \$180k to \$150k. Based on calendar year which is why the reduction is varied.
1301280	Tourism Plan	\$60,000	\$60,000					-\$60,000	\$0	Carryover to 2011-12 after the Growth Plan has been completed.
1301299	Admin Costs Distributed	\$40,119	\$40,119				\$300		\$40,419	Reallocation of overhead distribution

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1302201	Salaries	\$543,088	\$543,088		\$46,321				\$589,409	Need to transfer actuals from Corporate Support to Building for Carly. Incorporate budget allowance for Building Coordinator. \$15k to be transferred to 1302262 to cover staff shortages. Incorporate budget allocation of \$61,231 (part year) to cover Building Project Manager.
1302211	Superannuation Guarantee Levy	\$48,878	\$48,878		\$5,519				\$54,397	Increased super to recognise additional position for Building Project Manager.
1302216	Workers Compensation Insurance	\$8,081	\$8,081		\$1,069				\$9,150	Increased insurance costs.
1302241	Office Expenses	\$0	\$0		\$500				\$500	Transfer amount from account 901234 to cover general equipment purchases.
1302261	Engineer Advice + Legal	\$1,800	\$1,800		\$2,200				\$4,000	Engineering advice for more complex projects.
1302262	Contract- Building Surveyors	\$0	\$0		\$15,000				\$15,000	Transfer amount from salaries to cover staff shortages.
1302270	BMO Vehicle Operation	\$4,500	\$4,500		\$13,400				\$17,900	New vehicle to be included. Transfer amount from PFDC for lease. Account 805270.
1302299	Admin Costs Distributed	\$93,311	\$93,311				\$698		\$94,009	Reallocation of overhead distribution
1304216	Workers Compensation Insurance	\$4,618	\$4,618		-\$1,568				\$3,050	Savings in workers comp insurance.
1304251	State Land Development Costs - BHP	\$0	\$0		\$25,242				\$25,242	Review underspend in Governance to account for Vicky's salary and transfer accordingly. Transfer underspend from last financial year as to what's left after Vicky's salary amount. Carryover of \$33,475 less \$8,233 salary for Victoria.
1304270	Vehicle Operation	\$7,875	\$7,875		-\$3,375				\$4,500	
1304299	Admin Costs Distributed	\$136,146	\$136,146				\$1,016		\$137,162	Reallocation of overhead distribution
1402299	Admin Costs Distributed	\$359,383	\$359,383				\$2,688		\$362,071	Reallocation of overhead distribution
1402551	Less Alloc To Wks & Services	-\$2,712,431	-\$2,712,431		-\$2,688				-\$2,715,119	
1406000	Gross Salaries	\$12,703,400	\$12,703,400		-\$100,000				\$12,603,400	
1406001	Less Salaries & Wages Alloc	-\$12,703,400	-\$12,703,400		\$100,000				-\$12,603,400	
1406007	Salary Sacrificed Items Payments	\$0	\$0		\$8,285				\$8,285	Salary sacrifice for Richard's laptop. Offset with account 1406008.
1407278	Monetary Risks	\$1,870	\$1,870		-\$90				\$1,780	Minor reduction in insurance costs.
1407279	Public Liability Insurance	\$156,150	\$156,150		-\$2,360				\$153,790	Minor reduction in insurance costs.
1407282	Vandalism Damage Unclaimable	\$0	\$0		\$10,000				\$10,000	To allow for vandalism repairs
		\$0	\$0						\$0	
<b>TOTAL OPERATING EXPENDITURE</b>		<b>\$5,419,617</b>	<b>\$5,419,617</b>	<b>\$15,355</b>	<b>\$1,412,287</b>	<b>\$665,709</b>	<b>-\$30,000</b>	<b>-\$140,000</b>	<b>\$7,342,968</b>	
<b>NON OPERATING EXPENDITURE</b>										
405423	Computer Software	\$9,600	\$9,600		\$11,000				\$20,600	\$11k additional expenditure given number of new staff.
402422	Furniture and Equipment	\$46,850	\$46,850				\$30,000		\$76,850	Offset with reduction in account number 402275
406451	Records Facility	\$0	\$0	\$20,000					\$20,000	Carryover from 2009-10.
503451	Plant & Equipment	\$13,750	\$13,750		-\$2,580				\$11,170	Cameras cheaper than anticipated.
503496	Community Safety- CCTV - R4R	\$0	\$0	\$488,663					\$488,663	Carryover from 2009-10
503498	Community Safety- CCTV	\$300,000	\$300,000		\$82,878				\$382,878	Move \$100k actuals to account 503495. May have \$100k savings. Need to check funding sources.
703450	Plant & Equipment	\$5,000	\$5,000		-\$5,000				\$0	
812411	Building Improvements	\$169,000	\$169,000					-\$169,000	\$0	Replacement of roof. Carryover into 2011-12.
1004441	Plant & Equipment	\$430,000	\$430,000		-\$360,000				\$70,000	Purchased garbage truck last financial year.
1004499	T/F to Landfill Site Dev Reserve	\$1,819,122	\$1,819,122		-\$233,974				\$1,585,148	
1009481	Main Cemetery Upgrade	\$23,292	\$23,292	\$34,006					\$57,298	Carryover funds from 2009-10.
1009482	Cemetery Beach Park	\$1,000,000	\$1,000,000		-\$750,000				\$250,000	Transfer into 2011-12. Paul to provide BHP Sustainability projects. Offset with 1009390.
1010311	Public Toilets	\$0	\$0	\$166,250					\$166,250	Carryover funds from 2009-10. Offsets overexpenditure on account 1010410.
406450	Building Improvements - Civic Centre	\$0	\$0	\$75,144					\$75,144	Carryover from 2009-10.
404410	Civic Centre Aircon	\$0	\$0	\$130,559					\$130,559	Carryover from 2009-10.
1102415	Verge Landscaping	\$0	\$0	\$5,905					\$5,905	Carryover from 2009-10.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1104411	Facility Upgrade	\$2,150,000	\$2,150,000	\$1,558,848	\$3,289,306				\$6,998,154	Incorporates carryover for \$300k relating to SHNL and \$1,258,848 from BHP. Transfer \$25k to operating account 1104268 for communications and media.
1104413	Facility Upgrade - RFR	\$0	\$0	\$2,821,939					\$2,821,939	Carryover from 2009-10
1104420	Furniture and Equipment	\$10,000	\$10,000	\$6,000					\$16,000	Carryover from 2009-10
1105422	Foreshore Parks Upgrade	\$400,000	\$400,000	\$60,958	-\$400,000				\$60,958	Carryover of \$60,958 from 2009-10 and remove \$400k from BHP.
1105426	Turtle Boardwalk	\$350,000	\$350,000	\$190,973					\$540,973	Carryover.
1111435	Stairway to the Moon Development	\$527,148	\$527,148	\$182,328	-\$280,148				\$429,328	Carryover \$182,328 (0910 \$388,747, actuals \$156,419), \$67k March OCM, \$130k PHES.
1106415	Gratwick Lighting	\$0	\$0	\$145,312	\$120,000				\$265,312	Carryover of \$145,312. Transfer \$120k from 1108418.
1106430	GAC upgrades	\$80,000	\$80,000	\$35,485	\$30,000				\$145,485	\$35,485 carryover from 2009-10. Non compliance with lighting and electrical pumps therefore additional \$30k.
1107410	SHAC Upgrade - P&E	\$20,000	\$20,000	\$36,067					\$56,067	Carryover from account 1107430
1107430	SHAC Upgrade - Building	\$1,800,000	\$1,800,000					-\$600,000	\$1,200,000	Carryover into 2011-12.
1108418	Overhead Lighting	\$120,000	\$120,000		-\$120,000				\$0	Transfer funds to Gratwick account 1106415.
1108420	Recreation Facility Upgrade	\$20,600,000	\$20,600,000	-\$2,800,000	-\$25,000				\$17,775,000	Transfer \$2.8m to new account for Multi Purpose Rec Centre Civil Works to be managed by ToPH on account 1108422, and \$25k to 1108268 for media.
1108421	Multi Purpose Recreation Centre - RFR	\$0	\$0	\$11,029,246					\$11,029,246	Carryover of funds from 2009-10.
1108422	Multi Purpose Recreation Centre - Civil Works	\$0	\$0	\$2,800,000					\$2,800,000	Transfer funds from account 1108420 for Kevin Scott Oval Redevelopment and Civil works.
1110402	Faye Gladstone Netball Courts - CLGF	\$104,000	\$104,000		-\$27,117				\$76,883	Reduced expenditure as reduced income from Country Local Government Fund (total now \$918,883 not \$946,000) reflected on account 1111344.
1111433	Kevin Scott Oval Upgrades	\$0	\$0	\$25,806	\$30,177				\$55,983	Carryover of \$25,806 from 2009-10 plus \$30,177 for lighting
1109454	McGregor Street Reserve Upgrade	\$0	\$0	\$13,208	\$2,300				\$15,508	Carryover of \$13,208 and now finalised figures for cricket net upgrade
1109455	Colin Matheson Clubrooms	\$1,722,023	\$1,722,023	-\$51,034					\$1,670,989	Tender has been awarded. Adjustment to take into account expenditure incurred in 2009-10.
1109456	Cricket Net Upgrades	\$0	\$0	\$3,414					\$3,414	Carryover from 2009-10.
1111402	Marquee Park Development - RFR	\$0	\$0	\$2,221,582					\$2,221,582	Carryover to be included along with \$290k interest allocation.
1111446	Playground Equipment	\$0	\$0	\$98,040					\$98,040	Check carryover amount
1111449	Park Upgrades	\$500,000	\$500,000		-\$400,000				\$100,000	Reduced scope of upgrades.
1111439	Marquee Park Development	\$5,106,363	\$5,106,363		\$4,763,000				\$9,869,363	Increase of \$3.253m for increased loan approved by Council. Offset by additional loan funds on 1111396. Contribution of \$2m from SHNL. Recognise \$500k contribution from Lotteries West. \$150k contribution from Variety WA. Transfer \$25k to operating account 1111267 for communication and media.
1111436	Bore Installations	\$0	\$0	\$22,000					\$22,000	Carryover required, but only \$22k that's not linked with BHP funding.
1117412	South Hedland Library Upgrades	\$700,000	\$700,000						\$400,000	Carryover funds into 2011-12.
1118421	Furniture & Equipment	\$0	\$0		\$7,727				\$7,727	Deckchairs for outside events
1118422	Lighting	\$90,000	\$90,000						\$0	Carryover funds into 2011-12.
1201402	Wallwork Road Bridge	\$21,657,131	\$21,657,131	\$718,073					\$22,375,204	Carryover from 2009-10 given received \$763,636 from BHP for side track. Transfer of \$25k to 1201268 for communications and media relating to the project.
1201403	Major Projects Civil Works	\$500,000	\$500,000						-\$500,000	Carryover into 2011-12 when the remaining Civil Works will be required for the Multi Purpose Recreation Centre.
1201411	Richardson Street	\$0	\$0	\$134,898					\$134,898	Carryover. Amount exactly as required.
1201414	Murdoch Drive Nodes - RFR	\$50,000	\$50,000		-\$19,590				\$30,410	Check in December. Reflects \$19,590 overspend in 2009-10
1201419	Parks Upgrades - RFR	\$0	\$0		\$332,140				\$332,140	Actuals to be transferred from 1111449. Check with Jenella.
1201421	Public Lighting - RFR	\$97,527	\$97,527	\$136,026					\$233,553	Carrover amount. Offset with Reserve revenue on 1201375
1201424	Shade Structures - RFR	\$330,695	\$330,695	\$23,032					\$353,727	Carryover offset with Reserve account 1201375.
1201445	Pippingarra Road - RRG	\$50,000	\$50,000	\$16,019					\$66,019	Carryover. Old PO's to clean up also.
1201447	Buttweld Rd	\$425,000	\$425,000	\$30,000					\$455,000	Carryover
1201457	Yandeyarra Road	\$45,000	\$45,000	\$84,274					\$129,274	Carryover funds



Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1201458	Throssel Street Streetcape	\$50,000	\$50,000		-\$50,000				\$0	Actuals need to be moved. No longer undertaking.
1201450	Boulevard Tree Planting	\$400,000	\$400,000	\$108,697					\$508,697	Carryover. This year's program to include Cooke Point Road and Styles Road.
1201415	Boulevard Tree Planting - RFR	\$0	\$0	\$300,000					\$300,000	Carryover from 2009-10
1201473	Drainage Construction	\$220,000	\$220,000	\$18,620	-\$170,000				\$68,620	\$18,620 Carryover. \$170k transferred to 1203281.
1201475	Port Hedland Footpath Const	\$241,000	\$241,000		-\$18,349				\$222,651	No longer receiving Country Pathways funding. Offsets reduction in account. Overspend from 2009-10. \$45k for St Ceclia's footpath. Check in December
1201416	Port Hedland Footpath Const - RFR	\$0	\$0	\$7,006					\$7,006	Carryover offset with Reserve account 1201375.
1201476	South Hedland Footpath Const	\$621,265	\$621,265		\$71,318				\$692,583	Need to modify original budget. \$57,583 for carryover.
1201417	South Hedland Footpath Const - RFR	\$0	\$0	\$106,838					\$106,838	Carryover offset with Reserve account 1201375.
1201478	Reseals (RRG)	\$400,000	\$400,000	\$64,444					\$464,444	Carryover
1201440	Cycleway Development	\$605,061	\$605,061	\$28,575				-\$633,636	\$0	Move to recreation. \$28,575 Carryover with \$11,976 funded from BHP Reserve. Transfer all funds into 2011-12.
1201439	Street Furniture	\$470,000	\$470,000	-\$2,035	-\$150,000				\$317,965	Overspent last year by \$2,035. \$150k savings recognised.
1201412	Street Furniture - RFR	\$0	\$0	\$51,364					\$51,364	Carryover offset with Reserve account 1201375.
1201438	West End Greening Stage 2	\$351,183	\$351,183	\$1,177					\$352,360	BHP Funds. See if can commit to maintenance. \$1,177 carryover funded by Reserve.
1201437	Hedditch Street	\$0	\$0	\$410,549					\$410,549	Carryover
1201435	Limpett Crescent	\$430,000	\$430,000	\$19,617					\$449,617	Carryover
1201481	Walkway Lighting	\$330,000	\$330,000	\$105,685					\$435,685	Carryover
1201418	Walkway Lighting - RFR	\$28,691	\$28,691	\$14,725					\$43,416	Carryover offset with Reserve account 1201375.
1201480	Kerbing Construction	\$110,000	\$110,000		-\$110,000				\$0	Not commencing program now until 2011-12. Part of 5 Year Plan.
1201486	Wedgfield Upgrades	\$481,655	\$481,655	\$23,506					\$505,161	Carryover
1201489	Hillside/ Woodstock Road - RRG	\$135,000	\$135,000	\$26,662					\$161,662	Carryover
1201492	North Circular Road Shoulders - RRG	\$0	\$0	\$96,627					\$96,627	Carryover
1201494	Drainage Design	\$55,000	\$55,000		\$25,000				\$80,000	Jenella to check PO's and actuals
1202402	Depot Infrastructure	\$45,000	\$45,000					-\$45,000	\$0	Carryover into 2011-12.
1203440	Floodwater Pump Refurbishment	\$130,000	\$130,000	\$34,989				-\$163,761	\$1,228	Carryover from 2009-10 and into 2011-12 with the exception of what's been spent to date.
1208443	Light Vehicle Replacement	\$460,000	\$460,000		\$17,550				\$477,550	
1210401	Solar Lighting	\$0	\$0		\$382				\$382	Minor costs to finalise last year's program.
1210402	Parking	\$250,000	\$250,000		-\$48,439				\$201,561	Job completed. \$25k transferred to account 1210410.
1210403	Depot Development	\$0	\$0		\$20,367				\$20,367	Electric gates
1210405	Flight Information Display System	\$0	\$0	\$78,608					\$78,608	Carryover funds from 2009-10.
1210410	Terminal Extensions	\$1,622,580	\$1,622,580		\$25,000				\$1,647,580	Transfer from Parking 1210402
1210451	Building Upgrades	\$0	\$0		\$22,548				\$22,548	Commitments need to be moved. Establish a new account for conveyor maintenance in operating. New account 1211249 established. Carryover of \$22,548 from 2009-10.
1210457	Airport Entry Feature	\$50,000	\$50,000					-\$50,000	\$0	Transfer to next financial year after car parking is complete.
1210473	Electrical Upgrades	\$521,964	\$521,964	\$33,177					\$555,141	Carryover funds from 2009-10.
1210498	T/F to AP Capital Reserve	\$4,195,659	\$4,195,659		-\$252,350				\$3,943,309	Increase in funds required from reserve given increased operating allocations above.
1301413	Caravan Park Extension	\$0	\$0	\$3,983					\$3,983	Carryover from 2009-10.
1301414	Town Entry Statement	\$0	\$0	\$2,280					\$2,280	Carryover from 2009-10.
1301499	T/F to Community Facilities Reserve	\$1,169,680	\$1,169,680		-\$310,553				\$859,127	Reduced amount based on lease for TWA and interest earnings only.
1304404	Land Development	\$0	\$0	\$157,263	-\$57,263				\$100,000	\$157,263 Carryover from 2009-10. Savings of \$57,263 contributed.
1304405	State Land Development Costs - BHP	\$0	\$0	\$3,135					\$3,135	Carryover from 2009-10.
									\$0	
<b>TOTAL NON OPERATING EXPENDITURE</b>		<b>\$74,625,239</b>	<b>\$74,625,239</b>	<b>\$22,158,513</b>	<b>\$5,060,330</b>	<b>\$0</b>	<b>\$30,000</b>	<b>-\$2,551,397</b>	<b>\$99,322,685</b>	
<b>OPERATING REVENUE</b>										
301301	Rates Levied GRV	-\$11,605,609	-\$11,605,609		\$2,174				-\$11,603,435	Actual rates raised.
301302	Rates Levied GRV Minimum	-\$563,200	-\$563,200		\$800				-\$562,400	Actual rates raised.
301305	Rates Interim Levies	-\$300,000	-\$300,000		-\$350,000				-\$650,000	Additional interim levies based on actuals received to date.
301308	Late Payment Penalty	-\$60,000	-\$60,000		-\$35,000				-\$95,000	Additional late payment penalty revenue based on actuals received to date.
301309	Instalment Interest Charge	-\$40,000	-\$40,000		-\$10,000				-\$50,000	Additional instalment interest revenue based on actuals received to date.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
301310	Instalment Administration Fee	-\$42,000	-\$42,000		-\$10,000				-\$52,000	Additional instalment administration fee revenue based on actuals received to date.
301314	Rate Incentive Donation	-\$30,000	-\$30,000		\$21,500				-\$8,500	Reflective of cash sponsorship received. Offset with reduction in expenditure account 301278.
301315	ESL - Administration Fee	-\$10,200	-\$10,200		-\$833				-\$11,033	Actual administration fee for ESL received.
302390	Grants Commission	-\$2,165,233	-\$2,165,233		\$425,599				-\$1,739,634	Revised figures from Grants Commission.
302391	Formula Local Road Grant	-\$633,203	-\$633,203		\$113,216				-\$519,987	Revised figures from Grants Commission.
304380	Interest on Investments Muni	-\$1,294,000	-\$1,294,000		-\$68,601				-\$1,362,601	Revised figures based in increase in interest rates.
402325	FOI Application and Fees	-\$200	-\$200		-\$2,500				-\$2,700	Invoice needs to be transferred
404335	Reimbursements - Staff Relocation	-\$1,000	-\$1,000		-\$19,000				-\$20,000	Offsets additional expenditure on 404288
503337	Grant - OCP	\$0	\$0		-\$11,000				-\$11,000	Graffiti project. Offset with 503270
503338	Country Local Govt Fund-RFR	-\$100,000	-\$100,000		-\$100,000				-\$200,000	Recognise additional \$100k from Regional Grants Scheme. Offset with \$100k in account 503496.
504324	Parking-Fines & Penalties	-\$8,000	-\$8,000		-\$2,000				-\$10,000	Predominantly Port & South CBD.
505394	Emergency Management Contributions	\$0	\$0		-\$15,000				-\$15,000	Increase revenue on new account to offset additional \$15k for Cyclone Operations Exercise. New account 505394 established.
803331	Len Taplin Reimbursement	\$0	\$0		-\$2,000				-\$2,000	Offsets increased expenditure on account 803234.
805341	Rural Travel Assistance	-\$16,000	-\$16,000		\$10,000				-\$6,000	No longer receiving given based in Perth. Contract finishes on 31 December and not intending to extend it.
805350	Other Sundry Income	-\$1,000	-\$1,000		\$1,000				\$0	
808333	Mirtanya Maya Reimbursements	\$0	\$0		-\$6,000				-\$6,000	Offsets increased expenditure in 808237.
809331	Non Hacc Reimbursements	\$0	\$0		\$6,334				\$6,334	Refund of monies paid twice in error, related to last financial year but too late for accruals.
813340	Grant - CLGF	-\$25,000	-\$25,000		\$25,000				\$0	No longer receiving. Offset with reduction in 813272.
1002323	Classic Collection Fee/Rate	-\$1,150,000	-\$1,150,000		-\$30,771				-\$1,180,771	
1003323	Premium Collection Fees	-\$323,000	-\$323,000		-\$2,503				-\$325,503	Once off as part of rates
1006325	Advertising - Fees, Reimbursements etc.	-\$3,500	-\$3,500		-\$14,000				-\$17,500	Funds offset with additional expenditure on account 1006249.
1006326	Town Planning Fees	-\$500,000	-\$500,000		-\$22,000				-\$522,000	Reduced revenue for BHP DA application but never submitted. Offset with increased expenditure on account 1006256. Transferred \$2k from account 1066325.
1066325	Advertising - Fees, Reimbursements etc.	-\$2,000	-\$2,000		\$2,000				-\$0	Transfer budget allocation to 1006326.
1006339	Planning Support - Grants/Contributions	\$0	\$0		-\$1,050,000				-\$1,050,000	Recognise \$850k from North West Planning Project and \$200k from Pilbara Cities for the Growth Plan. Expenditure offset on account 1006282.
811325	Community Bus Hire	-\$1,000	-\$1,000		-\$3,000				-\$4,000	
811333	Contributions - BHP	-\$150,000	-\$150,000		\$50,000				-\$100,000	No longer receiving funds from BHP for the cultural plan. Offset with account 811287.
1103331	Reimbursements	-\$30,000	-\$30,000		\$30,000				\$0	No longer receiving revenue. Offset by reduced expenditure on account 811268.
1104331	Reimbursements/sponsorship	-\$14,385	-\$14,385		\$5,000				-\$9,385	
1104352	Casual Hire	-\$27,000	-\$27,000		\$5,000				-\$22,000	No meeting room spaces to hire out.
1104356	Stadium Programs	-\$50,000	-\$50,000	\$5,200					-\$44,800	Carryover funds that have not been identified. Reduces fees charged.
1104397	Grant - South Hedland New Living	\$0	\$0	-\$300,000					-\$300,000	Carryover funds from 2009-10.
1105354	Grant for Coastal Access & Managed Camping	-\$100,000	-\$100,000		\$50,000				-\$50,000	No longer receiving revenue from State Govt.
1111344	Country Local Govt Fund-RFR	-\$46,000	-\$46,000		\$27,117				-\$18,883	Reduced income from Country Local Government Fund (total now \$918,883 not \$946,000). Offset with reduced expenditure on account 1110402.
1111338	Grant SHNL	-\$100,000	-\$100,000		-\$1,900,000				-\$2,000,000	\$2m contribution from SHNL for Marquee Park. Remove \$100k from POS that shouldn't have been in this account.
1111340	Grant - Lotteries	\$0	\$0		-\$500,000				-\$500,000	Lotteries West contribution to Marquee Park
1111353	Grant - Parks	\$0	\$0		-\$150,000				-\$150,000	Variety WA contribution to Marquee Park
1116324	Internet User Charges	\$0	\$0		-\$104				-\$104	Need new revenue code for recharge of Len Taplin water, insurance etc. Have included it in Community Services under Len Taplin Day Care.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1116325	Photocopy Charges	-\$1,250	-\$1,250		-\$1,750				-\$3,000	
1116328	Recovery Of Cost Of Lost Books	-\$300	-\$300		-\$300				-\$600	
1117324	Internet User Charges	\$0	\$0		-\$202				-\$202	Revenue received in July before "no fees" were approved by Council
1117325	Photocopy Charges	-\$5,800	-\$5,800		-\$3,000				-\$8,800	Colour copier now
1117353	Childrens Book Week Grant	\$0	\$0		-\$2,600				-\$2,600	Offsets expenditure
1201383	New Living South Hedland Fund	-\$350,000	-\$350,000		-\$75,000				-\$425,000	\$27.5k from Walkway Lighting and \$55k Murdoch Drive Nodes.
1201389	Country Pathways	-\$50,000	-\$50,000		\$50,000				\$0	No longer receiving for PH Footpaths.
1201390	Federal Aboriginal Roads Grants	\$0	\$0		-\$21,000				-\$21,000	Main Roads need to be invoiced.
1201393	RRG MRWA Road Grant	-\$557,185	-\$557,185		-\$39,172				-\$596,357	
1201395	MRWA - Direct Grant	-\$100,000	-\$100,000		\$234				-\$99,766	
1210352	Other Sundry Income	-\$8,000	-\$8,000		-\$2,000				-\$10,000	
1213353	Lease Income	-\$71,838	-\$71,838		-\$20,900				-\$92,738	Payment of stock transfer to Cafe
1302324	Licences - Building	-\$800,000	-\$800,000		-\$210,000				-\$1,010,000	Additional building licences anticipated given receipts to date.
1406008	Reimburse - Salary Sacrifice Items	\$0	\$0		-\$8,285				-\$8,285	Salary sacrifice for Richard's laptop. Offset with account 1406007.
1407333	Reimbursement Of Claims	\$0	\$0		-\$3,000				-\$3,000	Insurance claim payouts
									\$0	
<b>TOTAL OPERATING REVENUE</b>		<b>-\$21,335,903</b>	<b>-\$21,335,903</b>	<b>-\$294,800</b>	<b>-\$3,866,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$25,497,250</b>	<b>\$0</b>
<b>NON OPERATING REVENUE</b>										
406389	T/F from Employee Leave Reserve	\$0	\$0		-\$76,819				-\$76,819	Offsets additional expenditure on account 406201 for resignations relating to long term employees.
503397	T/F from Royalties for Regions Reserve	\$0	\$0	-\$388,663					-\$388,663	Carryover from 2009-10
1002388	T/F from Waste Collection Reserve	-\$500,306	-\$500,306		\$33,831				-\$466,475	
1005880	T/F from Landfill Site Reserve	-\$541,561	-\$541,561		-\$505				-\$542,066	
1006397	T/F from BHP Reserve	-\$100,000	-\$100,000		\$100,000				\$0	BHP No longer funding Rock of Ages Master Plan.
1009390	T/F from BHP Reserve	-\$1,000,000	-\$1,000,000		\$750,000				-\$250,000	Transfer into 2011-12. Paul to provide BHP Sustainability projects. Offset with 1009482.
1004388	T/F From Landfill Site Reserve	-\$500,000	-\$500,000		\$310,000				-\$190,000	
1104396	T/F from Royalties for Regions Reserve	\$0	\$0	-\$2,821,939					-\$2,821,939	Carryover from 2009-10
1004397	Trade In Value	-\$50,000	-\$50,000		\$50,000				\$0	Sold old truck last financial year.
1104398	T/F from BHP Reserve	-\$2,100,000	-\$2,100,000	-\$1,258,848					-\$3,358,848	Carryover from 2009-10
1105396	T/F from BHP Reserve	-\$400,000	-\$400,000		\$400,000				\$0	Remove from Foreshore Parks Upgrade
1108393	T/F from Royalties for Regions Reserve	\$0	\$0	-\$11,029,246					-\$11,029,246	Carryover of funds from 2009-10.
1111389	T/F from Trust - Public Open Space	-\$100,000	-\$100,000		-\$370,000				-\$470,000	Public Open Space Reserve (held in Trust) going to be used for Marquee Park and not the Public Open Space Development on account 1111404 as not enough funds.
1111390	T/F from BHP Reserve	-\$1,272,023	-\$1,272,023		\$143,637				-\$1,128,386	Recognition of funds spent on Marquee Park in 2009-10.
1109390	T/F from BHP Reserve	\$0	\$0		\$51,034				\$51,034	Funds the Colin Matheson Clubrooms upgrade. Adjustment required to take into account expenditure incurred in 2009-10.
1108397	T/F From Newcrest Reserve	-\$100,000	-\$100,000	-\$100,000					-\$200,000	Carryover from 2009-10. Not transferred as Marquee Park hadn't commenced using Newcrest funds.
1111396	New Loan	-\$830,000	-\$830,000		-\$3,253,000				-\$4,083,000	Additional loan amount approved by Council. Offset with additional expenditure on 1111439.
1111392	T/F from Royalties for Regions Reserve	\$0	\$0	-\$2,221,582					-\$2,221,582	\$1,931,582 Carryover from 2009-10, \$290k interest earned allocated to Marquee Park.

Account Number	Account Description	Original Budget	Revised Budget December Review	Carry Over from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Amended Budget March Review	Rationale
1201375	T/F from Royalties for Regions Reserve	\$0	\$0	-\$951,541					-\$951,541	Carryover for (\$19,590) Murdoch Drive Nodes on 1201414 as overspent. \$332,140 Park Upgrades on 1201419, \$51,364 Street Furniture on 1201412, \$300k Boulevard Tree Planting on 1201415, \$136,026 Public Lighting on 1201421, \$23,032 Shade Structures on 1201424, \$7,006 for PH Footpath Construction on 1201416, \$106,838 SH Footpath Construction on 1201417, \$14,725 for Walkway Lighting on 1201418
1201397	T/F from BHP Reserve	-\$721,183	-\$721,183	\$6,847				\$11,976	-\$702,360	\$1,177 carryover for West End Greening 1201438, \$11,976 carryover for Cycleway Development. \$20k for Street Furniture carried over but spent in 2009-10.
1210398	T/F From Ap Capital Works Res	-\$3,956,544	-\$3,956,544		-\$81,643				-\$4,038,187	Increase in funds required from reserve given increased capital allocations above.
<b>TOTAL NON OPERATING REVENUE</b>		<b>-\$12,171,617</b>	<b>-\$12,171,617</b>	<b>-\$18,764,972</b>	<b>-\$1,943,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,976</b>	<b>-\$32,868,078</b>	
<b>NET ADJUSTMENTS</b>				<b>\$3,114,096</b>	<b>\$662,605</b>	<b>\$665,709</b>	<b>\$0</b>	<b>-\$2,679,421</b>	<b>\$1,762,989</b>	



Western Australian Local Government Association  
UHY Haines Norton (Auditors)

Statutory Implications

Section 3.57 of the Local Government Act 1995 states:

*“3.57. Tenders for providing goods or services*

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.*
- (2) Regulations may make provision about tenders.”*

The Town of Port Hedland calls for tenders in accordance with the Local Government Act 1996, and the relative Part 4. Division 2 – ‘Tenders for providing goods and services’ section of Local Government (Functions and General) Regulations 1996. This section of the Regulations provides the requirements for a Council’s tendering process (attached).

Policy Implications

This item proposes a review to aspects of Council’s Policy 2/007 ‘Procurement Policy’ in respect to tenders.

**Strategic Planning Implications** Nil

Budget Implications

Costs of actions required as a result of this policy change will be factored into future project budgets.

Officer’s Comment

The Town of Port Hedland’s procurement process, particularly in respect to the calling of tenders served the organisation well over the past few years. However as the size and scale of projects now being undertaken by the Town has increased a review of this policy is now warranted.

In reviewing the elements of policy Officers reviewed procurement policies from more than five (5) other local governments, reviewed feedback on tendering from WALGA and also sought feedback from the Town’s Auditors.

This feedback has resulted in a framework which outlines the following aligned with tender classified on value:

- Actions that should be taken prior to calling tenders
- Actions to be taken post tenders closing
- Actions to be taken once tenders awarded
- Estimated tender assessment period
- Composition of tender evaluation panel
- Who gives approval to call tenders.

Although the matrix (attached) is comprehensive some of the actions have been taken by Officers without this being a requirement of policy or legislation. Other actions are new from review of other policies or feedback from the Auditors.

Whilst no amount of policy improvements can guarantee the Council wont encounter problems in the future it is considered the involvement of a number of parties in an open, accountable process should identify any issues early.

This matrix is presented to the Committee for consideration prior to presentation to Council for adoption.

#### Attachments

1. Council's current Policy 2/007 'Procurement Policy'
2. Proposed tender classification matrix
3. Feedback on classification matrix from Auditors.
4. Except of Part 4. Division 2 – 'Tenders for providing goods and services' section of Local Government (Functions and General) Regulations 1996.

#### Officer's Recommendation

That the Audit and Finance Committee recommends to Council that:

1. Council's Policy 2/007 'Procurement Policy' be changed to incorporate the proposed tender classifications being:
  - a. Actions that should be taken prior to calling tenders;
  - b. Actions to be taken post tenders closing;
  - c. Actions to be taken once tenders awarded;
  - d. Estimated tender assessment period;
  - e. Composition of tender evaluation panel;
  - f. Who gives approval to call tenders;

for tenders valued at:

- i) \$100,000 - \$1M;
  - ii) \$1M - \$5M;
  - iii) \$5M - \$10M;
  - iv) \$10M plus; and
2. The revised Policy 2/007 'Procurement Policy' is presented to Council its consideration in January 2011.

AFC201011/05 Officer's Recommendation/Audit and Finance  
Committee Decision

**Moved:** Cr K A Howlett

**Seconded:** Cr M Dziombak

That the Audit and Finance Committee recommends to Council that:

1. Council's Policy 2/007 'Procurement Policy' be changed to incorporate the proposed tender classifications being:

- a. **Actions that should be taken prior to calling tenders;**
- b. **Actions to be taken post tenders closing;**
- c. **Actions to be taken once tenders awarded;**
- d. **Estimated tender assessment period;**
- e. **Composition of tender evaluation panel;**
- f. **Who gives approval to call tenders;**

for tenders valued at:

- i) **\$100,000 - \$1M;**
- ii) **\$1M - \$5M;**
- iii) **\$5M - \$10M;**
- iv) **\$10M plus; and**

2. The revised Policy 2/007 'Procurement Policy' is presented to Council its consideration in January 2011.

*CARRIED 4/0*

*NOTE: It was noted from discussion during adjournment that the possibility of future direction with regard to tendering policy may include a Tender Panel assessing local content.*



## ATTACHMENT 1 TO AGENDA ITEM 10.2

**2/007 PROCUREMENT POLICY****Local Purchasing**

After having due regard to, but not limited to, the quality of the product, availability of after sales service, supply date, freight costs, degree of urgency Officers of the Town of Port Hedland are encouraged to purchase locally.

**Pre procurement Requirements**

Where possible, unless by Council resolution, or by requirement of legislation, Officers will follow the following minimum guidelines for inviting quotes prior to purchasing any good or service.

Purchase Value	Quotes Required (minimum)
Less than \$2,000	1 Verbal Quote
\$2000 - \$4,999	1 Written Quote
\$5,000 to \$14,999	2 Written Quotes
\$15,000 to \$49,999	3 Written Quotes
\$50,000 to \$99,999	3 Detailed Quotes, Authorised by CEO & Mayor
\$100,000 and over	Tender

In instances of emergency or where procurement is urgently required, officers with delegated authority may procure the goods/services without seeking quotations on the proviso that:

1. A brief explanation of the emergency/urgency of the situation is provided by the officer prior to payment of the invoice for the service
2. The value of works being undertaken in the emergency is within the officer's delegated authority limit.
3. The value of the works being undertaken is within the limits of the Council's adopted Annual Plan and Budget.

It is the Officer's responsibility to provide evidence that a reasonable attempt has been made to meet the above guidelines.

If a selection criteria, other than price, is used to determine the successful supplier, the authorising officer will advise all potential suppliers of the selection criteria prior to receiving quotations.

All documentation received or internally generated, as evidence of meeting the above quoting requirements will be attached to Council's copy of the payment advice and retained as per either Council internal or legislated records requirements for financial documents, whichever is the longest.

**Tenders**

Tenders will be called for all procurement of Goods or Services from a single supplier as prescribed under Section 3.57 Local Government 1995

**Authorising Officer**

An Authorising Officer is a Town of Port Hedland employee who is registered in the sub delegation register as authorised to incur expenditure and claims for payment, within a set monetary limit.

**Purchase Orders**

The Town of Port Hedland requires a purchase order to be raised and issued prior to the service or product being supplied. The authorising officer will ensure items purchased are made within budget parameters.

**Purchase Orders Exemptions**

The requirement to issue a purchase order is not required in the following instances:

1. Procurement of particular goods or services:
  - a) Utilities; including telephone, electricity, water and gas.
  - b) Annual Membership/subscriptions
  - c) Reimbursements to Staff
  - d) Freight
  - e) Department of Land Information on line transactions
  - f) Motor Vehicle Licensing and Registration
  - g) Custom Fleet Bill
  - h) Staff housing
  - i) Postage
2. Corporate Credit or Fleet Fuel Card purchases;
3. Petty Cash purchases - \$200 limit GST inclusive;
4. All emergencies as deemed in writing by the Mayor;
5. All procurement authorised by way of Tender and requiring three or less separate payments in one financial year.

## Fleet Fuel and Corporate Credit Cards

### . Fleet Fuel Cards

All appropriate fleet vehicles will be issued with an appropriate fleet fuel card for fuel purchases only. If a vehicle is allocated to Council Officer, that Officer is responsible for the security and appropriate use of the Fleet Fuel Card. Fuel purchased using a fleet fuel card, must be of type required by the vehicle the card was initially issued for.

### . Corporate Credit Cards

The Chief Executive Officer and Directors have use of a Corporate Credit card, provided from the Town's current banking provider. Use of this credit card is strictly for authorised duties associated with the Town of Port Hedland and may not be used for personal expenses in any circumstances.

Limits placed on the Corporate Credit Cards will be as follows:

Officer	Credit Limit	Cash Advances
Chief Executive Officer	\$5,000	Nil
Directors	\$2,000	Nil

Each Corporate Credit Card Holder is responsible at all times for:

1. The security of the card;
2. Providing documentary evidence of all purchases (i.e. receipts) and attaching these to the monthly statement;

At the end of each month, each credit card statement is authorised by:

1. In the case of a Director, the Chief Executive Officer;
2. In the case of the Chief Executive Officer, the Mayor.

All purchases using the Corporate Credit Card shall be included in the monthly list of accounts paid by delegated authority presented to Council.

### Breach of Procurement Policy

Officers found to have breached this policy may, at the discretion of the Chief Executive Officer:

1. Have their purchasing rights revoked; and
2. Be subject to disciplinary action, including possible termination without notice.
3. Be required to reimburse Council for the amount of the unauthorised expenditure.

*(Amended by Council at its Ordinary Meeting held 27 May 2009)*

ATTACHMENT 2 TO AGENDA ITEM 10.2

PROPOSED - Tender classification matrix

Tender Value	Actions to be taken above the regulations prior to tenders being called	Actions to be taken above regulations post tender closing	Actions once tender awarded	Estimated assessment period	Tender evaluation composition	Approval to go to tender if within budget
\$100,000 - \$1m	<ul style="list-style-type: none"> <li>Site briefing of tenders optional</li> </ul>			2 weeks	<ul style="list-style-type: none"> <li>Manager Responsible</li> <li>Responsible Director</li> </ul>	Executive
\$1m - \$5m	<ul style="list-style-type: none"> <li>Bill of Quantities</li> <li>3<sup>rd</sup> party peer review of documentation/engineering drawings/specifications</li> <li>Pre tender estimate</li> <li>Sign off of drawings by Architect/Designer</li> <li>Business Plan outlining operational costs implications at the discretion of the CEO.</li> </ul>			4 weeks	<ul style="list-style-type: none"> <li>Manager Responsible</li> <li>Responsible Director</li> <li>Director Corporate Services</li> </ul>	Executive
\$5m - \$10m	<ul style="list-style-type: none"> <li>As above</li> <li>Site briefing compulsory</li> <li>Business Plan outlining operational costs implications at the discretion of the CEO.</li> <li>Engagement of Project Manager (optional)</li> <li>Tender evaluation plan to be signed off by CEO.</li> </ul>	<ul style="list-style-type: none"> <li>As above</li> <li>Interviews with tenderers</li> <li>Tender evaluation plan to be followed.</li> <li>Director Corporate Services prepare report on tender evaluation</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly QS approval of works</li> <li>Monthly reports to Council on project including financial breakdown.</li> </ul>	6 weeks	<ul style="list-style-type: none"> <li>Manager Responsible</li> <li>Responsible Director</li> <li>Director Corporate Services</li> </ul>	Council

Tender Value	Actions to be taken above the regulations pre tender calling	Actions to be taken above regulations post tender closing	Actions once tender awarded	Estimated assessment period	Tender evaluation composition	Approval to go to tender if within budget
\$10m plus	<ul style="list-style-type: none"> <li>As above</li> <li>Legal advice on initial tender documentation prior to calling tenders at discretion of CEO</li> <li>Engagement of probity advisor</li> <li>Engagement of Project Manager.</li> </ul>	<ul style="list-style-type: none"> <li>As above</li> <li>Legal advice on tender contract prior to execution</li> <li>Probity Advisor to be part of tender assessment panel and provide report on process.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly QS approval of works</li> <li>Monthly reports to Council on project including financial breakdown.</li> </ul>	6 - 8 weeks	<ul style="list-style-type: none"> <li>Manager Responsible</li> <li>Responsible Director</li> <li>Director Corporate Services</li> </ul>	Council

**ATTACHMENT 3 TO AGENDA ITEM 10.2****Paul Martin**

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**From:** Paul Breman [pbreman@uhyhn.com.au]  
**Sent:** Thursday, 18 November 2010 7:54 AM  
**To:** Paul Martin  
**Subject:** Tender classifications  
**Attachments:** Tender classifications.docx

Hi Paul

You requested I review a draft copy of your tender classifications (as attached) and provide my thoughts and observations.

We also met in Perth on 17<sup>th</sup> November 2010, to discuss.

I now provide a summary of our conversation and my comments as follows:

**\$100k to \$1m**

I have no comments on this classification.

**\$1m to \$5m**Heading: Actions to be taken above the regulations pre-tender

Under this heading I suggest the addition of an option for the preparation of a business plan (at the discretion of the CEO). Such a plan should include an analysis of the project's potential to impact on future operating revenues and expenses.

**\$5m to \$10m**Heading: Actions to be taken above the regulations pre-tender

I suggest the inclusion of an option to engage a professional project manager be included under this level.

I suggest the inclusion of a requirement to produce a tender evaluation plan that sets out the process to be followed in evaluating tender responses including a confidentiality clause to bind all parties who have access sensitive information.

Heading: Tender evaluation composition

I suggest the CEO as a member of the evaluation team be replaced by the Director of Corporate Services. This allows the CEO to act as a level of review without taking a direct role. If the CEO is a member of the evaluation panel it reduced their capacity to resolve disputes and provide advice on probity at this level. The Director of Corporate Services is includes on the presumption they possess a working knowledge of the Tender Regulations.

**\$10m and above**Heading: Actions to be taken above the regulations pre-tender

I would be less prescriptive regarding the necessity to gain legal advice on all documentation prior to distribution. This may generate a bottleneck particularly with simple items that may require distribution. You may consider gaining this advice on the initial documentation but make it optional for other documentation. I agree with the benefits to be gained by having a review of the tender documentation prior to the invitation to tender or EOI and for the staff to be provided with authority to engage legal advice when they consider it necessary throughout the process.

I suggest a change in the description from a probity auditor to a probity advisor. Technically, a probity audit occurs after the process is complete where as I believe the intent is to gain advice throughout the process

At this level of expenditure the Council may consider making the engagement of a professional project manager mandatory.

As above, I suggest the inclusion of a requirement to produce a tender evaluation plan.

Heading: Actions to be taken above the regulations post-tender

From our conversation, it appears the procurement consultant and probity advisor are essentially the same roles and it would be best to keep the descriptions consistent. Change procurement consultant to probity advisor.

Heading: Tender evaluation composition

Again, for the reasons set out above I suggest the CEO be replaced by the Director of Corporate Services.

Regards,

**Paul Breman**  
Partner  
**UHY Haines Norton**  
Chartered Accountants

## ATTACHMENT 4 TO AGENDA ITEM 10.2

**Local Government (Functions and General) Regulations 1996**

Provision of goods and services

**Part 4**

Tenders for providing goods or services (s. 3.57)

**Division 2****r. 11****Division 2 — Tenders for providing goods or services (s. 3.57)***[Heading inserted in Gazette 2 Feb 2007 p. 245.]***11. Tenders to be invited for certain contracts**

- (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$100 000 unless subregulation (2) states otherwise.
- (2) Tenders do not have to be publicly invited according to the requirements of this Division if —
  - (a) the supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the Act;
  - (b) the supply of the goods or services is to be obtained through the Council Purchasing Service of WALGA;
  - (ba) the local government intends to enter into a contract arrangement for the supply of goods or services where —
    - (i) the supplier is either —
      - (I) an individual whose last employer was the local government; or
      - (II) a group, partnership or company comprising at least 75% of persons whose last employer was that local government;
    - (ii) the contract —
      - (I) is the first contract of that nature with that individual or group; and
      - (II) is not to operate for more than 3 years;



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- (iii) the goods or services are —
  - (I) goods or services of a type; or
  - (II) (in the opinion of the local government) substantially similar to, or closely related to, goods or services of a type, that were provided by the individual (or persons) whilst employed by the local government;
- (c) within the last 6 months —
  - (i) the local government has, according to the requirements of this Division, publicly invited tenders for the supply of the goods or services but no tender was submitted that met the tender specifications; or
  - (ii) the local government has, under regulation 21(1), sought expressions of interest with respect to the supply of the goods or services but no person was, as a result, listed as an acceptable tenderer;
- (d) the contract is to be entered into by auction after being expressly authorised by a resolution of the council of the local government;
- (e) the goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government;
- (ea) the goods or services are to be supplied —
  - (i) in respect of an area of land that has been incorporated in a district as a result of an order made under section 2.1 of the Act changing the boundaries of the district; and
  - (ii) by a person who, on the commencement of the order referred to in subparagraph (i), has a contract to supply the same kind of goods or services to the local government of the district referred to in that subparagraph;

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- (f) the local government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier; or
- (g) the goods to be supplied under the contract are —
  - (i) petrol or oil; or
  - (ii) any other liquid, or any gas, used for internal combustion engines.

*[Regulation 11 amended in Gazette 29 Apr 1997 p. 2145; 26 Jun 1998 p. 3447; 25 Feb 2000 p. 970-1; 29 Jun 2001 p. 3130; 31 Mar 2005 p. 1054-5; 2 Feb 2007 p. 245-6.]*

**12. Anti-avoidance provision**

If a local government enters into 2 or more contracts in circumstances such that the desire to avoid the requirements of regulation 11(1) is a significant reason for not dealing with the matter in a single contract, tenders are to be publicly invited according to the requirements of this Division before entering into any of the contracts regardless of the consideration.

*[Regulation 12 amended in Gazette 2 Feb 2007 p. 245-6.]*

**13. Procedure when local government invites tenders though not required to do so**

If a local government, although not required by this Division to invite tenders before entering into a contract for another person to supply goods or services, decides to invite tenders, the tenders are to be publicly invited according to the requirements of this Division.

*[Regulation 13 amended in Gazette 2 Feb 2007 p. 245-6.]*

**14. Requirements for publicly inviting tenders**

- (1) When regulation 11(1), 12 or 13 requires tenders to be publicly invited, Statewide public notice of the invitation is to be given.

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- (2) If the CEO has, under regulation 23(4), prepared a list of acceptable tenderers, instead of giving Statewide public notice the CEO is required to give notice of the invitation to each acceptable tenderer listed.
- (2a) If a local government —
- (a) is required to invite a tender; or
  - (b) not being required to invite a tender, decides to invite a tender,
- the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.
- (3) The notice, whether under subregulation (1) or (2), is required to include —
- (a) a brief description of the goods or services required;
  - (b) particulars identifying a person from whom more detailed information as to tendering may be obtained;
  - (c) information as to where and how tenders may be submitted; and
  - (d) the date and time after which tenders cannot be submitted.
- (4) In subregulation (3)(b) a reference to detailed information includes a reference to —
- (a) such information as the local government decides should be disclosed to those interested in submitting a tender;
  - (b) detailed specifications of the goods or services required;
  - (c) the criteria for deciding which tender should be accepted;
  - (d) whether or not the local government has decided to submit a tender; and
  - (e) whether or not the CEO has decided to allow tenders to be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

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- (5) After a notice has been given under subregulation (1) or (2), a local government may vary the information referred to in subregulation (3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.

*[Regulation 14 amended in Gazette 29 Jun 2001 p. 3130.]*

**15. Minimum time to be allowed for submitting tenders**

- (1) If the notice is published in the newspaper as part of giving Statewide public notice, the time specified in the notice as the time after which tenders cannot be submitted has to be at least 14 days after the notice is first published in the newspaper as part of giving Statewide public notice.
- (2) If the notice is given to a person listed as an acceptable tenderer, the time specified in the notice as the time after which tenders cannot be submitted has to be at least 14 days after the notice is given.

**16. Receiving and opening tenders**

- (1) The CEO is responsible for keeping any tender submitted including a tender submitted by facsimile or other electronic means in safe custody, and for ensuring that it remains confidential.
- (2) Tenders are not to be opened, examined, or assessed until the time after which further tenders cannot be submitted.
- (3) When tenders are opened —
- (a) at least one and, if practicable, more than one employee of the local government or one person authorised by the CEO to open tenders and, if practicable, one or more other persons, is required to be present;
  - (b) members of the public are entitled to be present; and

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- (c) details of the tenders (other than the consideration sought in the tender) are to be immediately recorded in a register to be known as the tenders register.

*[Regulation 16 amended in Gazette 29 Jun 2001 p. 3131;  
31 Mar 2005 p. 1055.]*

**17. Tenders register**

- (1) The CEO is responsible for keeping the tenders register and making it available for public inspection.
- (2) The tenders register is to include, for each invitation to tender —
  - (a) a brief description of the goods or services required;
  - (b) particulars of the making of —
    - (i) the decision to invite tenders; and
    - (ii) if applicable, the decision to seek expressions of interest under regulation 21(1);
  - (c) particulars of —
    - (i) any notice by which expressions of interests from prospective tenderers was sought;
    - (ii) any person who submitted an expression of interest; and
    - (iii) any list of acceptable tenderers that was prepared under regulation 23(4);
  - (d) a copy of the notice of the invitation to tender;
  - (e) the name of each tenderer whose tender has been opened; and
  - (f) the name of any successful tenderer.
- (3) The tenders register is to include for each invitation to tender the amount of the consideration or a summary of the amount of the consideration sought in the tender accepted by the local government.

*[Regulation 17 amended in Gazette 29 Jun 2001 p. 3131.]*

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**18. Choice of tender**

- (1) A tender is required to be rejected unless it is submitted at a place, and within the time, specified in the invitation for tenders.
- (2) A tender that is submitted at a place, and within the time, specified in the invitation for tenders but that fails to comply with any other requirement specified in the invitation may be rejected without considering the merits of the tender.
- (3) If, under regulation 23(4), the CEO has prepared a list of acceptable tenderers for the supply of goods or services, a tender submitted by a person who is not listed as an acceptable tenderer is to be rejected.
- (4) Tenders that have not been rejected under subregulation (1), (2), or (3) are to be assessed by the local government by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them it thinks it would be most advantageous to the local government to accept.
- (4a) To assist the local government in deciding which tender would be the most advantageous to it to accept, a tenderer may be requested to clarify the information provided in the tender.
- (5) The local government may decline to accept any tender.
- (6) If a local government has accepted a tender but acceptance of the tender does not create a contract and within 6 months of the day on which the tender was accepted the local government and the successful tenderer agree not to enter into a contract in relation to the tender, the local government may accept from the other tenders the tender which it thinks it would be most advantageous to the local government to accept.
- (7) If a local government has accepted a tender and acceptance of the tender creates a contract and within 6 months of the day on which the tender was accepted the local government and the successful tenderer agree to terminate the contract, the local

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government may accept from the other tenders the tender which it thinks it would be most advantageous to the local government to accept.

*[Regulation 18 amended in Gazette 29 Jun 2001 p. 3131-2.]*

**19. Tenderers to be notified of outcome**

The CEO is to give each tenderer notice in writing containing particulars of the successful tender or advising that no tender was accepted.

*[Regulation 19 amended in Gazette 29 Jun 2001 p. 3132.]*

**20. Variation of requirements before entry into contract**

(1) If, after it has invited tenders for the supply of goods or services and chosen a successful tenderer but before it has entered into a contract for the supply of the goods or services required, the local government wishes to make a minor variation in the goods or services required, it may, without again inviting tenders, enter into a contract with the chosen tenderer for the supply of the varied requirement subject to such variations in the tender as may be agreed with the tenderer.

(2) If —

- (a) the chosen tenderer is unable or unwilling to enter into a contract to supply the varied requirement; or
- (b) the local government and the chosen tenderer cannot agree on any other variation to be included in the contract as a result of the varied requirement,

that tenderer ceases to be the chosen tenderer and the local government may, instead of again inviting tenders, choose the tenderer, if any, whose tender the local government considered it would be the next most advantageous to it to accept.

(3) In subregulation (1) —

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*minor variation* means a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply.

**21. Limitation may be placed on who can tender**

- (1) If a local government thinks that there is good reason to make a preliminary selection from amongst prospective tenderers, it may seek expressions of interest with respect to the supply of the goods or services.
- (2) There is good reason to make a preliminary selection if, because of —
  - (a) the nature of the goods or services required; or
  - (b) the cost of preparing plans, specifications or other information for the purpose of adequately describing the goods or services required,

it would be advantageous to the local government if tenders were invited only from persons it considers to be capable of satisfactorily supplying the goods or services.

- (3) If a local government decides to seek expressions of interest before inviting tenders, Statewide public notice that expressions of interest are sought is to be given.
- (4) The notice is required to include —
  - (a) a brief description of the goods or services required;
  - (b) particulars identifying a person from whom more detailed information may be obtained;
  - (c) information as to where and how expressions of interest may be submitted; and
  - (d) the date and time after which expressions of interest cannot be submitted.



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**22. Minimum time to be allowed for submitting expressions of interest**

The time specified in the notice as the time after which expressions of interest cannot be submitted has to be at least 14 days after the notice is first published in the newspaper as part of giving Statewide public notice.

**23. Choice of acceptable tenderers**

- (1) An expression of interest is required to be rejected unless it is submitted at a place, and within the time, specified in the notice.
- (2) An expression of interest that is submitted at a place, and within the time, specified in the notice but that fails to comply with any other requirement specified in the notice may be rejected without considering its merits.
- (3) Expressions of interest that have not been rejected under subregulation (1) or (2) are to be considered by the local government and it is to decide which, if any, of those expressions of interest are from persons who it thinks would be capable of satisfactorily supplying the goods or services.
- (4) The CEO is to list each of those persons as an acceptable tenderer.

*[Regulation 23 amended in Gazette 29 Jun 2001 p. 3132.]*

**24. Persons expressing interest to be notified of outcome**

The CEO is to give each person who submitted an expression of interest notice in writing —

- (a) containing particulars of the persons the CEO has listed under regulation 23(4) as acceptable tenderers;
  - (b) advising that the local government has decided not to invite tenders because no expression of interest that it considered was from a person who it thinks would be capable of satisfactorily supplying the goods or services;
- or

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- (c) informing the person of any other outcome if neither paragraph (a) nor (b) is appropriate.

*[Regulation 24 amended in Gazette 29 Jun 2001 p. 3133.]*

**ITEM 11 LATE ITEMS AS PERMITTED BY CHAIRPERSON/COMMITTEE**

Nil.

**ITEM 12 MOTIONS OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN**

Nil.

**ITEM 13 CONFIDENTIAL ITEMS**

Nil.

**ITEM 14 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil.

**ITEM 15 CLOSURE**

**15.1 Date of Next Meeting**

The next Audit and Finance Committee Meeting of Council will be held on at date and time that is to be confirmed by the Presiding Member.

**15.2 Closure**

There being no further business, the Chairman declared the meeting closed at 1:45 pm.

Declaration of Confirmation of Minutes

I certify that these Minutes were confirmed by the Council at its Ordinary Meeting of \_\_\_\_\_.

CONFIRMATION:

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
DATE