

MINUTES

OF THE

SPECIAL MEETING OF THE TOWN OF PORT HEDLAND COUNCIL

HELD ON

WEDNESDAY 1 DECEMBER 2010

AT 12:58 PM

IN COUNCIL CHAMBERS McGREGOR STREET, PORT HEDLAND

Purpose of Meeting: To consider
. First Quarter Budget Review

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Paul Martin Acting Chief Executive Officer MINUTES: SPECIAL COUNCIL MEETING

1 DECEMBER 2010

OUR COMMITMENT

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

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MINUTES: SPECIAL COUNCIL MEETING

1 DECEMBER 2010

ITEM 1 OPENING OF MEETING

1.1 Opening

The Mayor declared the meeting open at 12:58 pm and acknowledged the traditional owners, the Kariyarra people.

ITEM 2 RECORDING OF ATTENDANCE AND APOLOGIES

2.1 Attendance

Mayor Kelly A Howlett Councillor Arnold A Carter Councillor George J Daccache Councillor Michael (Bill) A Dziombak Councillor David W Hooper

Mr Paul Martin Acting Chief Executive

Officer

Ms Natalie Octoman Director Corporate

Services

Mr Russell Dyer Director Engineering

Services

Ms Debra Summers Acting Director Community

Development

Mr Leonard Long Acting Director Planning

Development

Mr Terry Sargent Director Regulatory

Services

Ms Gaye Stephens Executive Assistant

Members of the Public 4

Members of the Media Nil

2.2 Apologies

Councillor Steve J Coates

2.3 Approved Leave of Absence

Councillor Stan R Martin Councillor Jan M Gillingham

ITEM 3 PUBLIC TIME

3.1 Public Questions

12:58 pm Mayor opened Public Question Time

Nil

12:58 pm Mayor closed Public Question Time

3.2 Public Statements

12:58 pm Mayor opened Public Statement Time

Nil

12:58 pm Mayor closed Public Statement Time

ITEM 4 QUESTIONS FROM MEMBERS WITHOUT NOTICE

ITEM 5 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 K A Howlett	Cr M (Bill) Dziombak
Cr A A Carter	Cr D W Hooper
Cr G J Daccache	

ITEM 6 REPORTS OF OFFICERS

6.1 GOVERNANCE AND ADMINISTRATION

6.1.1 Finance and Administration

6.1.1.1 First Quarter Budget Review (File No.: -)

Officer Natalie Octoman

Director Corporate Services

Date of Report 26 November 2010

Disclosure of Interest by Officer Nil

Summary

For Council to review the results of the first quarter budget review for the 2010-11 financial year and to approve the adjustments outlined in the attachments as per the recommendations of the Audit and Finance Committee.

Background

In every organisation there are many factors, both internal and external that can have an effect on program expenditure anticipated throughout the year, after the original budget is adopted. Part of ensuring that an organisation has effective financial management practices in place is for regular budget reviews to occur, and reports to be provided to Council on any modifications that may be required.

While management are required to monitor their particular programs frequently in order to ensure their departmental targets are being achieved, it is also important that senior management regularly review the income and expenditure in order to assess the achievement of the overall financial targets of Council.

The first budget review has been conducted with the actual data being used as at the end of September 2010. The review is an extremely detailed review, highlighting known adjustments to the budget, including a critical review of significant projects for 2010-11 and the Town's capacity to complete them by 30 June 2011. In some instances, savings generated from this process have been reallocated to areas of additional expenditure needed to complete projects.

Budget Shortfall Discussion

During the preparation of the 2010-11 Budget document, a significant error was discovered relating to the 2008-09 year-end process whereby a prepayment received from BHP relating to the sustainability partnership worth \$2.5 million was not transferred into the BHP Reserve. 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 under spends 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 recognized 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 recognized 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

Section 6.8 of the Local Government Act 1995 states (in part):

- "6.8. Expenditure from municipal fund not included in annual budget
- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure—
 - "...(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
 - (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 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:

FUND	FUNDING SOURCES IDENTIFIED											
Account Description	Account Number	Savings	Additional Revenue	Carryover to 2011-12								
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								

		GR/	\$3,901,945	
	Sub-Total	\$968,923	\$253,601	\$2,679,421
Airport Entry Feature	1210457			\$50,000
Business & Management Plans	1108272	\$85,000		
SHAC Upgrade – Building	1107430			\$600,000
South Hedland Library Upgrades	1117412			\$300,000
Lighting	1118422			\$90,000
Building Improvements	812411			\$169,000
Cultural Plan	811287	\$25,000		
Floodwater Pump Refurbishment	1203440			\$163,761
Depot Infrastructure	1202402			\$45,000
Street Furniture	1201439	\$150,000		

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 sub sequential 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 recognized by 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:

	Original Budget	Total Adjustments *	Proposed New Amended Budget
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)
Sub-Total	8,620,077	1,762,989	10,383,066
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)
Cash (Surplus) / Deficit	0		0

	MOVEMENT SUMMARY												
	Carryover from 2009- 10	Adjustments	Council Decisions	Accounting Adjustments	Carryover into 2011- 12	Total							
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)							
Total	3,114,096	662,605	665,709	0	(2,679,421)	1,762,989							

The Audit and Finance Committee met on Friday 26 November 2010 to discuss the amendments as outlined in the attachments. While there were many questions asked, the Committee members accepted the explanations and there were no amendments requested by the Committee.

The recommendation adopted at this meeting was:

"That the Finance and Audit Committee:

- i) Note that the shortfall of \$3.9 million has been recouped through various funding strategies implemented by the Executive team;
- ii) Recommend to Council to amend the 2010-11 Budget as per the attached list, resulting in a balanced budget;
- iii) Recommend 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."

It is therefore appropriate for Council to consider adopting the recommendations of the Finance and Audit Committee.

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.

201011/200 Council Decision/Officer's Recommendation

Moved: Cr A A Carter Seconded: Cr M Dziombak

That Council:

- i) notes the recommendations made by the Finance and Audit Committee;
- ii) notes that the shortfall of \$3.9 million has been recouped through various funding strategies implemented by the Executive team;
- iii) amends the 2010-11 Budget as per the attached list, resulting in a balanced budget; and
- iv) approves the \$2,679,421 as carryover funds committed for the 2011-12 financial year therefore reducing any discretionary funding that may be available.

CARRIED BY ABSOLUTE MAJORITY 5/0

MINUTES: SPECIAL COUNCIL MEETING

1 DECEMBER 2010

ATTACHMENT 1 TO AGENDA ITEM 6.1.1.1

Schedule	Business Unit	Original Full Year Budget	Carryover from 2009-10	Adjustments	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year 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)	- (00.000)	63,192	-
4	Corporate Support	139,450	20,000	(31,114)	91,674	38,940	(80,000)	178,950	39,500
4 5	Corporate Management Fire Prevention	6,290	-	73,312 408	-	(73,312)	-	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 8	Other Welfare	(50,076)	-	2,124 (1,884)	57,000	322	-	(47,952) 375,339	2,124 55,438
9	Community Services & Development Staff Housing	319,901	-	(500)	57,000	815	-		315
10	Waste Services	1,124,522	-	(2,757)	-	2,757	-	1,124,837	313
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	,202
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	(200,000)	5,020,349	(1,615,361)
11 11	Library Services Matt Dann Cultural Services	1,091,449 408,090	-	33,360 27,620	-	775 569	(300,000) (90,000)	825,584 346,279	(265,865) (61,811)
11	Television/Radio Broadcasting		-	27,620	-	309	(90,000)	7,424	(61,611)
12	Infrastructure Construction	7,424 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	-	/0.700	-		-	35,000	-
14	Public Works Overheads	-	-	(2,688)	-	2,688	-	-	-
14	Plant Operating Costs	- /7.000\	-	-	-	-	-	(7,000)	-
14 14	Gross Salaries & Wages Other Unclassified	(7,000)	-	4,550	-	-	-	(7,000) 117,570	4,550
17	Sub-Total	113,020 8,620,077	3,114,096	662,605	665,709	-	(2,679,421)	10,383,066	1,762,989
	Add Back Non Cash Items	(4,535,573)	-	76,819	-	-	(2,0,7,721)	(4,458,754)	76,819
	Surplus Carried Forward from 2009-10	(1,505,570)	-	(5,924,312)	_	_		(5,924,312)	(5,924,312)
	Carry Forward Projects from 2009-10	(4,084,504)	-	-	_	-			4,084,504
	Cash (Surplus) / Deficit	(0)	3,114,096	739,424	665,709	_	(2,679,421)	(0)	,,

ATTACHMENT 2 TO AGENDA ITEM 6.1.1.1

Committed Symmetric Concentration of State Systems (State State	Bus. Rev or Exp Unit Type	Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)		Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
30.014 Waters Compensation Trousance 5,0,00 5,0,01 5,00,01 5,00,00		Expenditure									
\$2,000 \$						I I					· ·
30.1235 Admin Costs Electricutad 54,717 54,717 53,40 53,40 53,40 54,717 54,717 53,40 53,40 53,40 54,717 53,40 53,4						I I					
Solid Section Control Contro		301278 Rates Incentive Prize	\$53,000	\$53,000		-\$23,500				\$29,500	
301101 Earls revied off W. Minimum 301202 Refeat evened for W. Minimum 301202 Refeat evened for W. Minimum 301202 Refeat evene for W. Minimum 301202 Refeat even for W. Minimum 301202 Refeat e		301299 Admin Costs Distributed	\$46,717	\$46,717				\$349		\$47,066	
301022 Tates Levels of M Minimum 4561,200 4300,00	Operating	Revenue									
301305 Retainment minutes 301005 Late Department minutes 301005 Late Department minutes 301005 State Department minutes 301005 Internation minutes 301005 In						I I					
\$10.1305 List Payment Penalty			I								
301300 Installment Interest Charge						I I				¥ /	
301315 Pataliment Administration Fee \$42,00 \$41,000 \$510,			440.000	440.000		440.000					
301314 Rate Incentive Donation		301309 Instalment Interest Charge	-\$40,000	-\$40,000		-\$10,000				-\$50,000	Additional instalment interest revenue based on actuals received to date.
S01315 ESL - Administration Fee \$-10,200 \$-10,200 \$-533 \$-51,15,230 \$-51,1		301310 Instalment Administration Fee	-\$42,000	-\$42,000		-\$10,000				-\$52,000	Additional instalment administration fee revenue based on actuals received to date.
301315 SEA. Administration Fee 510,200 510,200 5425,599 5		301314 Rate Incentive Donation	-\$30,000	-\$30,000		\$21,500				-\$8,500	
S02290 Seriant Commission S22,16,233 S21,02,33 S415,599 S13,321 S23,599 S13,321 S23,599 S13,321 S23,323 S33,323 S13,321 S23,323		301315 ESL - Administration Fee	-\$10,200	-\$10,200		-\$833				-\$11,033	
30-388 interest on investments Muni		302390 Grants Commission				I I					
Members			I .			I					
Operating Expenditure		304380 Interest on Investments Muni	-\$1,294,000	-\$1,294,000		-\$08,001				-\$1,302,001	Revised rigures based in increase in interest rates.
401239 Additional face For Parewell. 401239 Admin Costs Distributed 5950 5950 591,399 5901,39		Evnanditura									
M01282 Insurance	Operating	•	\$35,000	\$35,000		\$10,000				\$45,000	\$10k additional for CEO Farewell.
Financial Services		401282 Insurance	\$950	\$950		I I					
Operating Expenditure		401299 Admin Costs Distributed	\$901,399	\$901,399				\$36,586		\$937,985	Reallocation of overhead distribution.
## A02201 Salaries \$800,082 \$800,082 \$30,896 \$30,896 \$30,896 \$30,896 \$30,896 \$30,896 \$30,896 \$30,896 \$30,896 \$30,998 \$30											
402211 Superanuation Guarantee Levy 402216 Workers Compensation Insurance 402216 Workers Compensation Insurance 402217 Superanuation Guarantee Levy 402217 Officers Liability Workers Compensation Insurance 402267 VELOD 1- Fin Mgr Vehicle Operation 402267 Subscriptions 402267 VELOD 1- Fin Mgr Vehicle Operation 402269 Subscriptions 51,580 5112,578 660,000 650	Operating		4	4						4	
402211 Superannuation Guarantee Lew \$72,007 \$72,007 \$2,781 \$2,781 \$2,781 \$34,000 \$13,000 \$40,217 Officers Libality Insurance \$12,607 \$12,607 \$997 \$40,2217 Officers Libality Insurance \$10,190 \$10,190 \$10,190 \$10,190 \$10,190 \$10,190 \$10,200 \$10,2		402201 Salaries	\$800,082	\$800,082		\$30,896				\$830,978	
A02216 Workers Compensation Insurance \$12,607 \$12,607 \$12,607 \$12,607 \$720 \$10,190 \$720 \$10,190		402211 Superannuation Guarantee Levy	\$72,007	\$72,007		\$2,781				\$74,788	
A02267 VEL001 - Fin Mgr Vehicle Operation \$4,500 \$4,500 \$1		402216 Workers Compensation Insurance									
402299 Admin Costs Distributed \$1,580		•	I								
## Add 2299 Admin Costs Distributed ## \$1,353,494 \$1,353,494 \$1,353,494 \$31,354,494 \$31,354,						I I					· · · · · · · · · · · · · · · · · · ·
Operating Expenditure						, , , , , ,		-\$35,594			
404216 Workers Compensation Insurance	Corporate Suppo	u <u>rt</u>									
402244 Photocopier Lease \$52,578 \$52,578 \$52,578 \$\$60,000 \$\$19,000 \$\$199,000	Operating	-		_		_				_	
402245 Equipment - Maintenance \$2,070 \$2,070 \$199,000 \$19		•									l ·
402275 Civic Centre Building \$199,000 \$		402244 Photocopier Lease	\$52,578	\$52,578		\$60,000				\$112,578	Leasing expenses based on actual photocopiers now located across all areas.
## With increase in 402422.\$100k savings identified until designs for upstairs are returned. Review in 2011-12. ### 404273 Website Development ### 404274 Graphical Information System (GIS) ### 404274 Graphical Information System (GIS) ### 404274 Graphical Information System (GIS) ### 404278 Relocation ### 404274 Graphical Information System (GIS)			I			-\$1,000					
404273 Website Development \$20,000 \$20,000 \$20,000 \$0,000		402275 Civic Centre Building	\$199,000	\$199,000		-\$100,000		-\$30,000		\$69,000	
404273 Website Development \$20,000 \$20,000 \$404274 Graphical Information System (GIS) \$60,000 \$50,000											
404274 Graphical Information System (GIS) \$60,000 \$60,000 \$19,000 \$50,		404273 Website Development	\$20,000	\$20,000					-\$20,000	\$0	
405249 Corporate Software Licences \$220,000 \$220,000 \$220,000 \$311,674 Commscentre Upgrade as per Council decision. 407299 Admin Costs Distributed \$23,363,866 \$38,940 \$38,940 \$38,940 \$38,940									-\$60,000	\$0	Carryover to 2011-12
407299 Admin Costs Distributed -\$2,363,866						\$19,000	\$91.674				
Operating Revenue		•	I				\$31,0/4	\$38,940			1
	Operation		, , ==,=,=	. , -,-32				,		. , ,	
	Operating		-\$200	-\$200		-\$2,500				-\$2,700	Additional funds from FOI applications.

40435 Reinforcements - Staff Relocation	Evn Account Description	Original Full Year Budget	-	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
A004212 Further and Equipment \$9,600 \$0,600 \$40,850 \$40,	404335 Reimbursements - Staff Relocation	-\$1,000	-\$1,000	-\$1,000		-\$19,000				-\$20,000	Offsets additional expenditure on 404288
Operating Expenditure	405423 Computer Software 402422 Furniture and Equipment 406451 Records Facility			\$46,850				\$30,000		\$76,850	Offset with reduction in account number 402275
## 406201 Salaries \$1,344,704 \$76,819 \$1,244,704 \$76,819 \$1,244,704 \$76,819 \$1,244,704 \$76,819 \$1,241,523 Transfer \$28,945 from Leave Reserve for Matthew Reserve on account 406389.											
## A66299 Admin Costs Distributed ## Sp. 50		\$1,344,704	\$1,344,704	\$1,344,704		\$76,819				\$1,421,523	
## A66299 Admin Costs Distributed ## 50 \$0 \$0 \$70,000	406216 Workers Compensation Insurance	\$15,068	\$15,068	\$15,068		\$3,312				\$18,380	Increased insurance premiums
Non Operating Revenue	406262 Management Support	\$0	\$0			I I					
## Additional expenditure on account 406201 for resignations relating to long employees. ### Rangers - Fire Prevention Operating Expenditure Solizion	406299 Admin Costs Distributed	-\$1,647,693	-\$1,647,693	-\$1,647,693				-\$73,312		-\$1,721,005	Reallocation of overhead distribution.
## Additional expenditure \$0	Non Operating Revenue										
Operating Expenditure S01255 Fire Insurance \$1,850 \$1,850 \$408 \$2,258 Increased insurance premiums		\$0	\$0	\$0		-\$76,819				-\$76,819	
Sol	Rangers - Fire Prevention										
Rangers - Animal Control Operating Expenditure So2212 Superannuation \$4,020 \$4,020 \$14,000 \$14,000 \$18,020 \$10,676 \$18,020 \$510,676 \$10,676		4	4	4		4400				40.050	
Operating Expenditure	501255 Fire Insurance	\$1,850	\$1,850	\$1,850		\$408				\$2,258	Increased insurnace premiums
Source Superannuation Superannuati											
Social State Soci		\$4,020	\$4,020	\$4,020		\$14,000				\$18,020	Estimate based on actuals.
502249 Advertising \$1,800 \$1,800 \$1,800 \$400 \$400 \$502255 Dog Bag Dispensers \$400 \$400 \$400 \$502275 Ranger - Vehicle Operation \$502275 Ranger - Vehicle Operation \$502276 Fox Trapping Activities \$502277 Dog Discs \$500 \$500 \$500 \$500 \$500 \$500 \$500 \$50	·									1	
502255 Dog Bag Dispensers \$400 \$400 \$5,000 \$											
502275 Ranger - Vehicle Operation \$0 \$0 \$0 \$5,000 \$			I								
502276 Fox Trapping Activities \$0 \$0 \$0 \$5,000 \$502277 Dog Discs \$500 \$500 \$220 \$720 No additional ones \$002280 Firearm Expenses \$100 \$100 \$502299 Admin Costs Distributed \$95,224 \$95											
502277 Dog Discs \$500 \$500 \$220 \$720 No additional ones \$02280 Firearm Expenses \$100 \$100 \$100 \$502299 Admin Costs Distributed \$95,224 \$95,224 \$95,224 \$95,224 \$95,224 \$000 \$712 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$0										1	
502280 Firearm Expenses \$100 \$100 \$100 \$502299 Admin Costs Distributed \$95,224 \$95,224 \$95,224 \$000 \$712 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$0										1	
Other Public Safety Operating Expenditure											
Operating Expenditure	502299 Admin Costs Distributed	\$95,224	\$95,224	\$95,224				\$712		\$95,936	Reallocation of overhead distribution.
Quejorari di dine sului por levero snoula nave secti incorporateu, not confine inclini in increase que social incorporateu, not confine increase que social increase que s		\$66,080	\$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 \$1 \$7,411 \$7,411 Add superannuation	503211 Superannuation		I							1	·
503270 CPTED Evaluation & Education Program \$20,000 \$11,000 \$11,000 \$11,000	_		I								
503271 Vehicle Expenses \$8,824 \$8,824 -\$3,500 \$5,324 Savings identified.	·					-\$3,500		6110		1	
503299 Admin Costs Distributed \$14,696 \$14,696 \$14,696 \$14,696	503299 Admin Costs Distributed	\$14,696	\$14,696	\$14,696				\$110		\$14,806	Reallocation of overhead distribution.
Operating Revenue											
503337 Grant - OCP \$0 \$0 -\$11,000 Grafitti project. Offset with 503270			I			I I				1	
503338 Country Local Govt Fund-RFR -\$100,000 -	503338 Country Local Govt Fund-RFR	-\$100,000	-\$100,000	-\$100,000		-\$100,000				-\$200,000	_
Non Operating Expenditure	Non Operating Expenditure										
503451 Plant & Equipment \$13,750 \$13,750 \$-\$2,580 \$11,170 Cameras cheaper than anticipated.	503451 Plant & Equipment			\$13,750		-\$2,580					
503496 Community Safety- CCTV - R4R \$0 \$0 \$488,663 \$488,663 \$488,663 \$488,663			I	-		1				1	
503498 Community Safety- CCTV \$300,000 \$300,000 \$82,878 \$382,878 Modified budget allocation.	503498 Community Safety- CCTV	\$300,000	\$300,000	\$300,000		\$82,878				\$382,878	Modified budget allocation.
Non Operating Revenue	Non Operating Revenue										
503397 T/F from Royalties for Regions Reserve \$0 \$0 -\$388,663 Carryover from 2009-10	·	\$0	\$0	\$0	-\$388,663					-\$388,663	Carryover from 2009-10
Pangers - Parking	Pangers - Parking										
Rangers - Parking Operating Revenue											
504324 Parking-Fines & Penalties -\$8,000 -\$8,000 -\$2,000 -\$2,000 -\$10,000 Predominantly Port & South CBD.		-\$8,000	-\$8,000	-\$8,000		-\$2,000				-\$10,000	Predominantly Port & South CBD.

Bus. Rev or Account Ounit Type Account Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
SES/Emergency Management									
Operating Expenditure 505218 Emergency Management	\$27,000	\$27,000		\$27,000				\$54,000	Cyclone Operations Exercise. \$1,500 for printing of Cyclone booklets. \$500 for LEMC
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.
Environmental Health - Health Inspection & Admin Operating Expenditure									
702201 Salaries 702216 Workers Compensation Insurance 702220 Staff Training	\$277,402 \$4,618 \$0	\$277,402 \$4,618 \$0		-\$10,000 -\$42 \$24,000				\$4,576	Transferred to staff training to prepare a EH Plan - Yandeyarra. Minor savings in workers comp 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 702280 Sampling Food 702299 Admin Costs Distributed	\$1,000 \$3,000 \$50,101	\$1,000 \$3,000 \$50,101		\$1,600 -\$482		\$375		\$2,518	Emergency sampling. End of year cost expected. Reallocation of overhead distribution
Environmental Health - Pest Control 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	
Len Taplin Day Care Operating Expenditure 803231 Building Insurance 803234 Water Corporation Charges	\$3,490 \$0	\$3,490 \$0		\$2,310 \$2,000					Increased insurance premiums 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.
Rose Nowers Day Care Operating Expenditure 804231 Building Insurance	\$2,350	\$2,350		\$1,446				\$3,796	Increased insurance premiums
Pilbara Family Day Care 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
805281 Accommodation 805283 Subscriptions 805299 Admin Costs Distributed	\$6,200 \$0 \$37,167	\$6,200 \$0 \$37,167		\$12,000 \$1,000		\$278		\$1,000	1302270. Should include flights also. Subscriptions to associations. Reallocation of overhead distribution
Operating Revenue 805341 Rural Travel Assistance	-\$16,000	-\$16,000		\$10,000		¥			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	interioring to exteriorit.
Retirement Village Operating Expenditure 807231 Building Insurance	\$2,960	\$2,960		\$3,092				\$6,052	Increased insurance premiums
<u>Mirtanya Maya Hostel</u> Operating Expenditure 808237 Water Corporation Charges	\$0	\$0		\$6,000				\$6,000	Need to create new revenue account and oncharge water.

H:\Corporate_Services\Finance\Budget\2010-11\Reviews\Sept 10\1009 Budget Amendments.xlsx Details in Sch 2 Order

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Bus. Exp Account Account Description Type	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
Operating Revenue 808333 Mirtanya Maya Reimbursements Aged Care	\$0	\$0		-\$6,000				-\$6,000	Offsets increased expenditure in 808237.
Operating Expenditure 809281 Telephone 809287 Consumable Items - Day Care	\$0 \$0	\$0 \$0		\$520 \$252				\$520 \$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.
Other Welfare Operating Expenditure 810231 Youth Involv Cncl - Insurance	\$3,700	\$3,700		\$2,124				\$5,824	Increased insurance premiums
Community Services and Development Operating Expenditure 813216 Workers Compensation Insurance 813271 Public Art 813272 Indigenous Community Services	\$1,920 \$2,500 \$25,000	\$1,920 \$2,500 \$25,000		\$616 -\$2,500 -\$25,000				\$0	Increased insurance premiums Reduced. Offset with 813340
813274 Contributions to Community Groups 813299 Admin Costs Distributed	\$23,000 \$0 \$43,027	\$23,000 \$0 \$43,027		-\$25,000	\$57,000	\$322		\$57,000	Donations Working Committee - Council approval. \$10k increased for Ambulance Service, \$2k for Rates Incentive Program (301278). Reallocation of overhead distribution
Operating Revenue 813340 Grant - CLGF Building Services - Staff Housing	-\$25,000	-\$25,000		\$25,000				\$0	No longer receiving. Offset with reduction in 813272.
Operating Expenditure 901234 Unspecified Maintenance 901251 Admin Costs Distributed	\$40,000 \$109,014	\$40,000 \$109,014		-\$500		\$815			Transfer amount to new account for office equipment on 1302241. Reallocation of overhead distribution
Waste Collection Classic Operating Expenditure 1002270 VEH022 - Spare Truck	\$0	\$0		\$5,000				\$5,000	Transfer budget from plant repairs
1002279 Replacement Mobile Garbage Bins 1002299 Admin Costs Distributed	\$43,000 \$69,843			-\$8,869		\$522			No more to be purchased. 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	
Waste Collection Premium 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
Andfill Business Unit Operating Expenditure 1004235 Road, Ground, Litter Maintenance 1004241 Office Expenses 1004277 External Plant Hire 1004278 Fire Suppression Expenses 1004282 Weighbridge Op/Maint Costs 1004299 Admin Costs Distributed	\$15,000 \$9,000 \$75,000 \$0 \$2,500 \$229,093	\$15,000 \$9,000 \$75,000 \$0 \$2,500 \$229,093		\$50,000 \$7,000 \$175,000 \$2,000 \$529		\$1,713		\$16,000 \$250,000 \$2,000 \$3,029	Compliance issue with rubbish against fences. Additional Laptop required for landfill. Hiring of dozers for landfill specifically for concrete Annual certification. Reallocation of overhead distribution

Bus. Rev or Account Account Description Unit Type Rev or Account Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
Non-Operating Expenditure 1004441 Plant & Equipment 1004499 T/F to Landfill Site Dev Reserve	\$430,000 \$1,819,122	\$430,000 \$1,819,122		-\$360,000 -\$233,974				\$70,000 \$1,585,148	Purchased garbage truck last financial year.
Non-Operating Revenue 1004388 T/F From Landfill Site Reserve 1004397 Trade In Value	-\$500,000 -\$50,000	-\$500,000 -\$50,000		\$310,000 \$50,000				-\$190,000 \$0	Sold old truck last financial year.
Sanitation Other 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	
Town Planning & Regional Development Operating Expenditure 1006201 Salaries	\$454,826	\$454,826				\$75,375		\$530.201	Transfer amount from TPS for 12 month contract.
1006211 Superannuation Guarantee Levy 1006216 Workers Compensation Insurance 1006249 Advertising - Town Planning 1006256 Refund Of Planning Fees	\$40,934 \$6,531 \$5,700 \$3,700	\$40,934 \$6,531 \$5,700 \$3,700		\$6,784 \$1,095 \$14,000 \$20,000		<i>\$10,616</i>		\$47,718 \$7,626 \$19,700	Increased insurance costs. Funds offset with additional revenue on account 1006325. Reduced revenue for BHP DA application but never submitted. Offset with reduced
1006261 Outsource Planning & Legal Expenses	\$0	\$0		\$150,000					revenue on account 1006326. 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 1006282 TPS Review & Amendments	\$100,000 \$200,000	\$100,000 \$200,000		-\$100,000 \$558,340	\$367,035	-\$75,375		\$1,050,000	BHP No longer funding. 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					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					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.
Port Hedland Cemetery Operating Expenditure 1008280 Ground Maintenance-Ph Cemetery	\$0	\$0		\$5,000				\$5,000	Transfer from 1009280
South Hedland Cemetery Operating Expenditure 1009280 Ground Maintenance - SH Cemetery 1009299 Admin Costs Distributed	\$20,000 \$4,896	\$20,000 \$4,896		-\$5,000		\$37			Transfer to account 1008280 Reallocation of overhead distribution
Non Operating Expenditure 1009481 Main Cemetery Upgrade 1009482 Cemetery Beach Park	\$23,292 \$1,000,000			-\$750,000					Carryover funds from 2009-10. Transfer into 2011-12. Offset with 1009390.

Bus. Rev or Exp	Account Number	Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
		om BHP Reserve	-\$1,000,000	-\$1,000,000		\$750,000				-\$250,000	Transfer into 2011-12. Offset with 1009482.
<u>Public Conven</u> Operati	ing Expenditure 1010231 Buildi	ng Insurance n Costs Distributed	\$3,210 \$12,910			\$1,706		\$97			Increased insurance costs. Reallocation of overhead distribution
Non Op	perating Expenditure 1010311 Public	Toilets	\$0	\$0	\$166,250					\$166,250	Carryover funds from 2009-10. Offsets overexpenditure on account 1010410.
		ers Compensation Insurance	\$2,886			\$926					Increased insurance premiums
	811287 Cultur 811299 Admir	ral Plan n Costs Distributed	\$80,000 \$111,212			-\$75,000		\$832			No longer receiving funds from BHP. Offset with account 811333 plus savings of \$25k as now undertaking in-house. Reallocation of overhead distribution
Operati	ing Revenue 811325 Comn 811333 Contri	-	-\$1,000 -\$150,000			- \$3,000 \$50,000				-\$4,000 -\$100,000	No longer receiving funds from BHP for the cultural plan. Offset with account 811287.
	Community Arts ing Expenditure 812231 Buildi 812299 Admir	ng - Insurance n Costs Distributed	\$17,410 \$48,621			\$10,346		\$364			Increased insurance premiums. Reallocation of overhead distribution
Non Op	perating Expenditure 812411 Buildi	ng Improvements	\$169,000	\$169,000					-\$169,000	\$0	Replacement of roof. Carryover into 2011-12.
<u>Port Hedland</u> Operati	ing Expenditure 1102213 Insura	ance n Costs Distributed	\$33,700 \$35,987			\$15,920		\$269			Increased insurance costs Reallocation of overhead distribution
Non Op	perating Expenditure 406450 Buildi 404410 Civic 0 1102415 Verge		\$0 \$0 \$0	\$0	\$130,559					\$130,559	Carryover from 2009-10. Carryover from 2009-10. Carryover from 2009-10.
<u>Youth Service</u> Operati	ing Expenditure		\$700 \$42,000 \$30,000	\$42,000	\$6,355	\$1,500 -\$30,000				\$48,355	Break in at Youth Involvement Council \$6,355 carryover as funded externally last financial year. No longer receiving funding. Offset with reduction in revenue on account 1103331.
			\$14,540 \$2,000 \$10,000 \$24,280	\$2,000 \$10,000		\$12,054 \$500 \$300		\$182		\$2,500 \$10,300	
Operati	ing Revenue 1103331 Reimb	oursements	-\$30,000	-\$30,000		\$30,000				\$0	No longer receiving revenue. Offset by reduced expenditure on account 811268.
	D Hardie Centre ing Expenditure										
	1104201 Salarie	es ers Compensation Insurance	\$258,810 \$23,293			\$5,000 \$1,283					Transfer to JD salaries to offset as staff members being employed casually to undertake umpiring activities. Partial offset with 1104266 Increase in insurance premiums
	1104231 Buildi		\$36,570			\$22,686					Increase in insurance premiums

Bus. Rev or Account Unit Exp Number Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
1104234 Building Maintenance	\$15,000	\$15,000		\$5,000					Lighting hit overhead lights.
1104247 Security 1104266 Umpire Payments	\$450 \$11,500	\$450 \$11,500		\$65 -\$5,000				\$515 \$6,500	Transfer to JD salaries to offset as staff members being employed casually to undertake
1104268 Project Communications & Media	\$0	\$0		\$25,000				\$25,000	umpiring activities. 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 1104356 Stadium Programs	-\$27,000 -\$50,000	-\$27,000 -\$50,000	\$5,200	\$5,000					No meeting room spaces to hire out. Carryover funds that have not been identified. Reduces fees charged.
1104397 Grant - South Hedland New Living	\$0	\$0	-\$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
1104413 Facility Upgrade - RFR	\$0	\$0	\$2,821,939					\$2.821.939	\$25k to operating account 1104268 for communications and media. Carryover from 2009-10
1104420 Furniture and Equipment	\$10,000	\$10,000							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
Swimming Areas/Beaches Operating Expenditure	4	4		4				4	
1105287 Coastal Access and Managed Camping 1105299 Admin Costs Distributed	\$150,000 \$315,609	\$150,000 \$315,609		-\$50,000		\$2,360			No longer receiving revenue from State Govt. Reallocation of overhead distribution
1106231 Building - Insurance	\$11,250	\$11,250		\$6,688		, , , , , ,		\$17,938	Increased insurance premiums
1106238 Ground Maint 1107231 Building - Insurance	\$2,000 \$20,490	\$2,000 \$20,490		\$500 \$12,568					Estimates provided by the depot who undertake the work. Increased insurance premiums
1107231 Building - Histratice	\$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 1105426 Turtle Boardwalk	\$400,000 \$350,000	\$400,000 \$350,000							Carryover of \$60,958 from 2009-10 and remove \$400k from BHP. Carryover.
1111435 Stairway to the Moon Development	\$527,148	\$527,148		I I					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		\$30,000					\$35,485 carryover from 2009-10. Non compliance with lighting and electrical pumps
4407440 0114011	420.000	422.000	425.057					A50.007	therefore additional \$30k.
1107410 SHAC Upgrade - P&E 1107430 SHAC Upgrade - Building	\$20,000 \$1,800,000	\$20,000 \$1,800,000	l				-\$600,000		Carryover from account 1107430 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
Recreation Administration 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 1108268 Project Communications & Media	\$20,000 \$0	\$20,000 \$0		\$25,000					Carryover funds for Robin Salter from last financial year. 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

H:\Corporate_Services\Finance\Budget\2010-11\Reviews\Sept 10\1009 Budget Amendments.xlsx Details in Sch 2 Order

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Bus. Rev or Account Unit Type Number	Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
	diture 418 Overhead Lighting 420 Recreation Facility Upgrade	\$120,000 \$20,600,000			-\$120,000 -\$25,000				\$17,775,000	Transfer funds to Gratwick account 1106415. 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.
	421 Multi Purpose Recreation Centre - RFR 422 Multi Purpose Recreation Centre - Civil Works	\$0 \$0	\$0 \$0							Carryover of funds from 2009-10. Transfer funds from account 1108420 for Kevin Scott Oval Redevelopment and Civil works.
Non Operating Rever	ue 393 T/F from Royalties for Regions Reserve	\$0	\$0	-\$11,029,246					-\$11,029,246	Carryover of funds from 2009-10.
Port Hedland Sports Ground Operating Expenditu 1109		\$15,221	\$15,221				\$114		\$15,335	Reallocation of overhead distribution
Non Operating Exper	diture 390 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.
	454 McGregor Street Reserve Upgrade 455 Colin Matheson Clubrooms	\$0 \$1,722,023	\$0 \$1,722,023		\$2,300					Carryover of \$13,208 and now finalised figures for cricket net upgrade Tender has been awarded. Adjustment to take into account expenditure incurred in 2009-10.
1109 South Hedland Sports Grou	456 Cricket Net Upgrades	\$0	\$0	\$3,414					\$3,414	Carryover from 2009-10.
Operating Expenditu										
1110 1110	e 231 Insurance 238 Building Maintenance 299 Admin Costs Distributed	\$7,460 \$20,000 \$38,583	\$7,460 \$20,000 \$38,583		\$4,612 \$15,000		\$289		\$35,000	Increased insurance premiums additional works due to old buildings. Reallocation of overhead distribution
Operating Revenue										
	344 Country Local Govt Fund-RFR	-\$46,000	-\$46,000		\$27,117					Reduced income from Country Local Government Fund (total now \$918,883 not \$946,000). Offset with reduced expenditure on account 1110402.
Non Operating Exper	diture 402 Faye Gladstone Netball Courts - CLGF	\$104,000	\$104,000		-\$27,117				\$76,883	Reduced expenditure as reduced income from Country Local Government Fund (total
1111	433 Kevin Scott Oval Upgrades	\$0	\$0	\$25,806	\$30,177				\$55,983	now \$918,883 not \$946,000) reflected on account 1111344. Carryover of \$25,806 from 2009-10 plus \$30,177 for lighting
Port & South Sports Ground Operating Expenditu										
1111	234 Ground Maintenance 267 Project Communications & Media 275 P.H. Gardens Maintenance	\$272,000 \$0 \$360,500	\$272,000 \$0 \$360,500		-\$15,000 \$25,000 \$15,000				\$25,000	Transfer to 1111275 Transfer allocation from account 1111439. Transfer from 1109234
	299 Admin Costs Distributed	\$797,219			\$15,000		\$5,962			Reallocation of overhead distribution
Operating Revenue	338 Grant SHNL	-\$100,000	-\$100,000		-\$1,900,000					\$2m contribution from SHNL for Marquee Park. Remove \$100k from POS that shouldn't
	340 Grant - Lotteries 353 Grant - Parks	\$0 \$0	\$0 \$0		-\$500,000 -\$150,000				-\$500,000	have been in this account. Lotteries West contribution to Marquee Park Variety WA contribution to Marquee Park
1111 1111	diture 402 Marquee Park Development - RFR 446 Playground Equipment 449 Park Upgrades 439 Marquee Park Development	\$0 \$0 \$500,000 \$5,106,363	\$0 \$0 \$500,000 \$5,106,363	\$98,040	-\$400,000 \$4,763,000				\$2,221,582 \$98,040 \$100,000 \$9,869,363	Carryover to be included along with \$290k interest allocation. Check carryover amount Reduced scope of upgrades. 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.

Bus. Exp Account Account Description Unit Type Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
1111436 Bore Installations	\$0	\$0	\$22,000					\$22,000	Carryover required, but only \$22k that's not linked with BHP funding.
Non-Operating Revenue 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 1108397 T/F From Newcrest Reserve	-\$1,272,023 -\$100,000	-\$1,272,023 -\$100,000	-\$100,000	\$143,637					Recognition of funds spent on Marquee Park in 2009-10. 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.
Port Hedland Library Operating Expenditure									
1116216 Workers Compensation Insurance 1116231 Building-Insurance 1116237 Water Corporation Charges 1116299 Admin Costs Distributed	\$1,701 \$930 \$8,960 \$21,520	\$930 \$8,960		-\$175 \$712 \$6,700		\$161		\$1,642 \$15,660	Minor savings in insurance premiums. Increased insurance premiums. Water leak. Len Taplin needs to be recharged for water. 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 1116328 Recovery Of Cost Of Lost Books	-\$1,250 -\$300	-\$1,250 -\$300		-\$1,750 -\$300				-\$3,000 -\$600	it in community services under Len rapini Day care.
South Hedland Library Operating Expenditure									
1117216 Workers Compensation Insurance 1117231 Building-Insurance 1117282 Childrens Activities	\$5,833 \$7,220 \$11,000	\$7,220		\$2,033 \$4,446 \$2,600				\$11,666	Increased insurance premiums Increased insurance premiums Programs in cooler periods. Additional revenue for Childrens Book Week Subsidy.
1117285 Library Services Plan 1117299 Admin Costs Distributed	\$0 \$82,151	\$0 \$82,151		\$25,000		\$614			Undertake consultation and development of the Library Services Plan Reallocation of overhead distribution
Operating Revenue 1117324 Internet User Charges 1117325 Photocopy Charges 1117353 Childrens Book Week Grant	\$0 -\$5,800 \$0	\$0 -\$5,800 \$0		-\$202 -\$3,000 -\$2,600				-\$8,800	Revenue received in July before "no fees" were approved by Council Colour copier now Offsets expenditure
Non Operating Expenditure 1117412 South Hedland Library Upgrades	\$700,000	\$700,000					-\$300,000	\$400,000	Carryover funds into 2011-12.
Matt Dann Cultural Centre Operating Expenditure									
1118216 Workers Compensation Insurance 1118231 Insurance 1118234 Projection Maintenance 1118282 Movie Expenses	\$3,442 \$2,200 \$3,000 \$45,000	\$2,200 \$3,000		\$1,606 -\$213 -\$500 \$19,000				\$1,987 \$2,500	Increased insurance premiums. Minor savings on insurance. 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 1118422 Lighting	\$0 \$90,000			\$7,727			-\$90,000		Deckchairs for outside events Carryover funds into 2011-12.
Infrastructure Construction Operating Expenditure 1201268 Project Communications & Media	\$0	\$0		\$25,000				\$25,000	Transfer from account 1201402 for communications & media surrounding the project.
Operating Revenue									

Bus. Rev or Account Account Description Unit Type Account	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
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					No longer receiving for PH Footpaths.
1201390 Federal Aboriginal Roads Grants	\$0			-\$21,000					Main Roads need to be invoiced.
1201393 RRG MRWA Road Grant	-\$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					Reflects \$19,590 overspend in 2009-10
1201419 Parks Upgrades - RFR	\$0			\$332,140				\$332,140	Actuals to be transferred from 1111449.
1201421 Public Lighting - RFR	\$97,527		\$136,026	I I					Carrover amount. Offset with Reserve revenue on 1201375
1201424 Shade Structures - RFR	\$330,695		\$23,032						Carryover offset with Reserve account 1201375.
1201445 Pippingarra Road - RRG	\$50,000		\$16,019	I I					Carryover. Old PO's to clean up also.
1201447 Buttweld Rd 1201457 Yandeyarra Road	\$425,000 \$45,000		\$30,000 \$84,274						Carryover Carryover funds
1201457 Failueyarra Road 1201458 Throssel Street Streetcape	\$50,000		304,274	-\$50,000					No longer undertaking.
1201450 Boulevard Tree Planting	\$400,000		\$108,697	φοσμού					Carryover. This year's program to include Cooke Point Road and Styles Road.
1201415 Boulevard Tree Planting - RFR	\$0		\$300,000						Carryover from 2009-10
1201473 Drainage Construction	\$220,000		\$18,620						\$18,620 Carryover. \$170k transferred to 1203281.
1201475 Port Hedland Footpath Const	\$241,000			-\$18,349					No longer receiving Country Pathways funding. Offsets reduction in account. Overspend from 2009-10. \$45k for St Ceclia's footpath.
1201416 Port Hedland Footpath Const - RFR	\$0		\$7,006	I I					Carryover offset with Reserve account 1201375.
1201476 South Hedland Footpath Const	\$621,265		4405.000	\$71,318					Need to modify original budget. \$57,583 for carryover.
1201417 South Hedland Footpath Const - RFR 1201478 Reseals (RRG)	\$0 \$400,000		\$106,838 \$64,444						Carryover offset with Reserve account 1201375. Carryover
1201476 Resears (RRG) 1201440 Cycleway Development	\$605,061	\$605,061	\$28,575	I I			-\$633,636		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	_	\$51,364	I I					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								Carryover
1201435 Limpett Crescent 1201480 Kerbing Construction	\$430,000 \$110,000			-\$110,000					Carryover Not commencing program pow until 2011-12. Part of 5 Year Plan
1201480 Kerbing Construction 1201481 Walkway Lighting	\$330,000								Not commencing program now until 2011-12. Part of 5 Year Plan. Carryover
1201401 Walkway Lighting - RFR	\$28,691		\$14,725	I I					Carryover offset with Reserve account 1201375.
1201486 Wedgefield Upgrades	\$481,655		\$23,506	I I					Carryover
1201489 Hillside/ Woodstock Road - RRG	\$135,000		\$26,662						Carryover
1201492 North Circular Road Shoulders - RRG	\$0		\$96,627	l					Carryover
1201494 Drainage Design	\$55,000	\$55,000		\$25,000				\$80,000	Additional costs required.
Non Operating Revenue			Anna na					Acres	C
1201375 T/F from Royalties for Regions Reserve	\$0	\$0	-\$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.
Engineering Management									

Bus. Exp Account Account Description Type Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	
Operating Expenditure 1202274 Lease Vehicles 1402274 VEL052 - Project Officer Vehicle	\$0 \$9,658	\$0 \$9,658		-\$5,658 -\$10,190					Handed back lease vehicle No longer have vehicle
1202299 Admin Costs Distributed	\$41,372	\$41,372		-\$10,150		\$309			Reallocation of overhead distribution
Non Operating Expenditure 1202402 Depot Infrastructure	\$45,000	\$45,000					-\$45,000	\$0	Carryover into 2011-12.
Infrastructure Mtce Technical Service Operating Expenditure									
1204299 Admin Costs Distributed	\$271,671	\$271,671				\$2,032		\$273,703	Reallocation of overhead distribution
Infrastructure Mtce Engineering Operating Expenditure									
1204281 Roadworks signs	\$5,000	\$5,000		\$262					No more to spend
1203281 Drainage Maintenance	\$193,375	\$193,375		\$170,000					Trasnferred from drainage construction.
1206279 Kerb Maintenance	\$73,565	\$73,565		-\$23,565					Reduce to fix original budget
1206280 Footpath Maintenance	\$100,000	\$100,000		-\$50,000		ć1 720			Reduce to fix original budget
1206299 Admin Costs Distributed Non Operating Expenditure	\$231,291	\$231,291				\$1,730		\$233,021	Reallocation of overhead distribution
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.
Infrastructure Mtce Road Verge									
Operating Expenditure 1207280 Medians Mtce	\$70,000	\$70,000		-\$15,000				\$55,000	
1204279 Verge street trees	\$70,000	\$70,000		\$5,000				\$5,000	
1207299 Admin Costs Distributed	\$49,887	\$49,887		\$3,000		\$373			Reallocation of overhead distribution
<u>Plant Purchases</u>									
Non Operating Expenditure 1208443 Light Vehicle Replacement	\$460,000	\$460,000		\$17,550				\$477,550	
<u>Airport - Administration</u>									
Operating Expenditure				4					
1210216 Workers Compensation Insurance	\$6,926	\$6,926		\$2,224					Increased insurance premiums
1210231 Building Insurance	\$92,530	\$92,530		\$32,008					Increased insurance premiums Establish a valuation account. \$20k base to be funded from reserve.
1210259 Valuation & Survey Expenses 1210270 Master Plan	\$0 \$125,000	\$0 \$125,000		\$20,000 \$6,000				\$131,000	
1210270 Master Flair 1210299 Admin Costs Distributed	\$416,947	\$416,947		\$0,000		\$3,118			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				\$383	Minor costs to finalise last year's program.
1210401 301al Eighting	\$250,000	\$250,000		-\$48,439					Job completed. \$25k transferred to account 1210410.
1210403 Depot Development	\$0	\$0		\$20,367					Electric gates
1210405 Flight Information Display System	\$0	\$0	\$78,608						Carryover funds from 2009-10.
1210410 Terminal Extensions	\$1,622,580	\$1,622,580		\$25,000					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 Continue	¢50,000	ć <u>E0</u> 000					ésa ann	40	
1210457 Airport Entry Feature 1210498 T/F to AP Capital Reserve	\$50,000 \$4,195,659	\$50,000 \$4,195,659		-\$252,350			-\$50,000		Transfer to next financial year after car parking is complete. Increase in funds requried 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 requried from reserve given increased capital allocations above.

Bus. Rev or Account Account Description Unit Type Account Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
Airport Maintenance Operating Expenditure 1211248 Demolition Expenses 1211249 Conveyor Maintenance 1211251 Airconditioning Terminal	\$0 \$0 \$100,000	\$0 \$0 \$100,000		\$30,000 \$10,000	\$150,000			\$30,000 \$110,000	Demolition of hire car buildings approved by Council. Establish a new account for conveyor maintenance in operating. Airconditioners extremely old and need replacing. No budget to replace and will be considered as part of the Terminal Upgrade.
Airport Plant Operating Operating Expenditure 1212251 VEL028 - ARO - Toyota Hilux Ute	\$4,500	\$4,500		\$1,000				\$5,500	Mechanical repairs required.
Airport - Café Operating Revenue 1213353 Lease Income	-\$71,838	-\$71,838		-\$20,900				-\$92,738	Payment of stock transfer to Cafe
Tourism & Area Promotion Operating Expenditure 1301231 Building Insurance 1301263 Visitor Centre Subsidy 1301280 Tourism Plan 1301299 Admin Costs Distributed	\$2,040 \$180,000 \$60,000 \$40,119	\$2,040 \$180,000 \$60,000 \$40,119		\$946 -\$15,000		\$300	-\$60,000	\$165,000 \$0	Increased insurance premiums Modified management agreement to reduce contribution from \$180k to \$150k. Based on calendar year which is why the reduction is varied. Carryover to 2011-12 after the Growth Plan has been completed. Reallocation of overhead distribution
Non Operating Expenditure 1301413 Caravan Park Extension 1301414 Town Entry Statement	\$0 \$0	\$0 \$0	\$3,983 \$2,280						Carryover from 2009-10. Carryover from 2009-10.
Building Control Operating Expenditure 1302201 Salaries	\$543,088	\$543,088		\$46,321					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 1302216 Workers Compensation Insurance 1302241 Office Expenses	\$48,878 \$8,081 \$0	\$48,878 \$8,081 \$0		\$5,519 \$1,069 \$500				\$9,150	Increased super to recognise additional position for Building Project Manager. Increased insurance costs. Transfer amount from account 901234 to cover general equipment purchases.
1302261 Engineer Advice + Legal 1302262 Contract- Building Surveyors 1302270 BMO Vehicle Operation	\$1,800 \$0 \$4,500	\$1,800 \$0 \$4,500		\$2,200 \$15,000 \$13,400				\$15,000	Engineering advice for more complex projects. Transfer amount from salaries to cover staff shortages. New vehicle to be included. Transfer amount from PFDC for lease. Account 805270.
1302299 Admin Costs Distributed Operating Revenue	\$93,311	\$93,311				\$698		\$94,009	Reallocation of overhead distribution
1302324 Licences - Building <u>Economic Services</u>	-\$800,000	-\$800,000		-\$210,000				-\$1,010,000	Additional building licences anticipated given receipts to date.
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.
Economic Development Operating Expenditure 1304216 Workers Compensation Insurance 1304251 State Land Development Costs - BHP 1304270 Vehicle Operation 1304299 Admin Costs Distributed	\$4,618 \$0 \$7,875 \$136,146	\$4,618 \$0 \$7,875 \$136,146		-\$1,568 \$25,242 -\$3,375		\$1,016		\$25,242 \$4,500	Savings in workers comp insurance. Carryover of \$33,475 less \$8,233 salary spent. Reallocation of overhead distribution
Non Operating Expenditure 1304404 Land Development 1304405 State Land Development Costs - BHP	\$0 \$0	\$0 \$0	\$157,263 \$3,135	-\$57,263					\$157,263 Carryover from 2009-10. Savings of \$57,263 contributed. Carryover from 2009-10.

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

ATTACHMENT 3 TO AGENDA ITEM 6.1.1.1

Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
OPERATING EXPENDITURE									
201216 Workers Componentian Incurance	\$2.200	\$2.200		\$741				¢2.050	Increased incurance promiums
301216 Workers Compensation Insurance 301275 Rate Concessions	\$2,309 \$136,914	\$2,309 \$136,914		-\$28,305					Increased insurance premiums. Amount reduced in line with concessions actually provided.
301278 Rates Incentive Prize	\$53,000	\$53,000		-\$23,500					Reflective of cash sponsorship received. Offset with reduction in revenue account
301276 Nates incentive Filze	\$55,000	\$33,000		-323,300				\$25,500	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		V			\$10k additional for CEO Farewell.
401282 Insurance	\$950	\$950		\$18					Increased insurance premiums
401299 Admin Costs Distributed	\$901,399	\$901,399				\$36,586			Reallocation of overhead distribution.
402201 Salaries	\$800,082	\$800,082		\$30,896					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					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					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		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.
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. Offset with increased funds from Leave Reserve on account 406389.
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			Reallocation of overhead distribution.
501255 Fire Insurance	\$1,850	\$1,850		\$408				\$2,258	Increased insurnace premiums
502212 Superannuation	\$4,020	\$4,020		\$14,000				\$18,020	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					No additional ones
502280 Firearm Expenses	\$100	\$100		-\$100					Enough bullets in stock
502299 Admin Costs Distributed	\$95,224	\$95,224				\$712			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					Add superannuation
503270 CPTED Evaluation & Education Program	\$20,000	\$20,000		\$11,000					Increased expenditure for grafitti project Revenue on 503337
503271 Vehicle Expenses	\$8,824	\$8,824		-\$3,500					Savings identified.
503299 Admin Costs Distributed	\$14,696	\$14,696				\$110			Reallocation of overhead distribution.
505218 Emergency Management	\$27,000	\$27,000		\$27,000				\$54,000	Cyclone Operations Exercise. \$1,500 for printing of Cyclone booklets. \$500 for LEMC
505299 Admin Costs Distributed	\$22,481	\$22,481				\$168		\$22,649	BBQ. Reallocation of overhead distribution

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Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
702201 Salaries	\$277,402			-\$10,000				\$267,402	Transferred to staff training to prepare a EH Plan - Yandeyarra.
702216 Workers Compensation Insurance	\$4,618			-\$42					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
				4				4	required for 2010-11. Increase by \$24k
702279 Compliance - Sample Testing	\$1,000			\$1,600					Emergency sampling.
702280 Sampling Food 702299 Admin Costs Distributed	\$3,000 \$50,101	\$3,000 \$50,101		-\$482		\$375			End of year cost expected. Reallocation of overhead distribution
703299 Admin Costs Distributed	\$30,101	\$30,101				\$15			Reallocation of overhead distribution
803231 Building Insurance	\$3,490			\$2,310		\$13			Increased insurance premiums
803234 Water Corporation Charges	\$3,430	\$3,430		\$2,000					Invoices to be oncharged and a new revenue code to be created to receive the
Cooper Water Corporation Changes				\$2,000				V2 ,555	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					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					\$278			Reallocation of overhead distribution
807231 Building Insurance	\$2,960			\$3,092					Increased insurance premiums
808237 Water Corporation Charges	\$0	\$0		\$6,000					Need to create new revenue account and oncharge water.
809281 Telephone	\$0	\$0		\$520				\$520	
809287 Consumable Items - Day Care	\$0			\$252				\$252	
810231 Youth Involv Cncl - Insurance	\$3,700			\$2,124					Increased insurance premiums
813216 Workers Compensation Insurance 813271 Public Art	\$1,920 \$2,500			\$616 -\$2,500				\$2,536	Increased insurance premiums
813271 Public Art 813272 Indigenous Community Services	\$2,500			-\$2,000				\$0	Reduced. Offset with 813340
813274 Contributions to Community Groups	\$25,000			-925,000	\$57,000			1	Donations Working Committee - Council approval. \$10k increased for Ambulance
010274 Contributions to Community Groups	1				\$57,000			\$57,000	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	1		-\$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	_		\$5,000		+320			Transfer budget from plant repairs
1002279 Replacement Mobile Garbage Bins	\$43,000	\$43,000		-\$8,869					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			\$50,000					Compliance issue with rubbish against fences.
1004241 Office Expenses	\$9,000			\$7,000					Additional Laptop required for landfill.
1004277 External Plant Hire	\$75,000			\$175,000					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			\$529		A			Annual certification.
1004299 Admin Costs Distributed 1005299 Admin Costs Distributed	\$229,093					\$1,713 \$505		1	Reallocation of overhead distribution Reallocation of overhead distribution
1005299 Admin Costs Distributed 1006201 Salaries	\$67,561 \$454,826					\$505 \$75,375			Transfer amount from TPS for 12 month contract.
1006201 Salaries 1006211 Superannuation Guarantee Levy	\$454,826			\$6,784		\$13,313		\$47,718	
1006211 Superannuation Guarantee Levy 1006216 Workers Compensation Insurance	\$6,531			\$1,095					Increased insurance costs.
1006249 Advertising - Town Planning	\$5,700			\$14,000					Funds offset with additional revenue on account 1006325.
1006256 Refund Of Planning Fees	\$3,700	1	1	\$20,000					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.

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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			Reallocation of overhead distribution
812231 Building - Insurance	\$17,410	\$17,410		\$10,346					Increased insurance premiums.
812299 Admin Costs Distributed	\$48,621	\$48,621				\$364			Reallocation of overhead distribution
1102213 Insurance	\$33,700	\$33,700		\$15,920					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	\$6,355 carryover as funded externally last financial year.
811268 Youth Events	\$30,000	\$30,000		-\$30,000				\$0	No longer receiving funding. Offset with reduction in revenue on account 1103331.
1103231 Building Insurance	\$14,540	\$14,540		\$12,054				1	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			Reallocation of overhead distribution
1104201 Salaries	\$258,810	\$258,810		\$5,000				\$263,810	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		1	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				1	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				1	Bob Tomlins accommodation at Port Haven.
1108263 Minor Projects	\$20,000	\$20,000	\$9,000					\$29,000	Carryover funds for Robin Salter from last financial year.
1108268 Project Communications & Media	\$0	\$0		\$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		1	Reallocation of overhead distribution
1109299 Admin Costs Distributed	\$15,221	\$15,221				\$114			Reallocation of overhead distribution
1110231 Insurance	\$7,460	\$7,460		\$4,612		,			Increased insurance premiums
1110238 Building Maintenance	\$20,000	\$20,000		\$15,000					additional works due to old buildings.
1111299 Admin Costs Distributed	\$38,583	\$38,583				\$289		1	Reallocation of overhead distribution
1109234 Ground Maintenance	\$272,000	\$272,000		-\$15,000		,=50			Transfer to 1111275
1111267 Project Communications & Media	\$0	\$0		\$25,000					Transfer allocation from account 1111439.
	\$360,500	\$360,500	I	\$15,000					Transfer from 1109234

Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)		Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
1115299 Admin Costs Distributed	\$797,219	\$797,219				\$5,962			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					Increased insurance premiums.
1116237 Water Corporation Charges	\$8,960	\$8,960		\$6,700				\$15,660	Water leak. 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					Undertake consultation and development of the Library Services Plan
1117299 Admin Costs Distributed	\$82,151	\$82,151				\$614			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					Minor savings on insurance.
1118234 Projection Maintenance	\$3,000	\$3,000		-\$500				\$2,500	
1118282 Movie Expenses	\$45,000	\$45,000		\$19,000					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					Trasnferred from drainage construction.
1206279 Kerb Maintenance	\$73,565	\$73,565		-\$23,565					Reduce to fix original budget
1206280 Footpath Maintenance	\$100,000	\$100,000		-\$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	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
1212251 VEL028 - ARO - Toyota Hilux Ute	\$4.500	\$4,500		\$1,000				ĆS EOO	considered as part of the Terminal Upgrade. Mechanical repairs required.
•	\$4,500 \$2,040	\$4,500		\$1,000 \$946					Increased insurance premiums
1301231 Building Insurance 1301263 Visitor Centre Subsidy	\$180,000	\$180,000		-\$15,000					Modified management agreement to reduce contribution from \$180k to \$150k. Based
1301280 Tourism Plan	\$60,000	\$60,000					-\$60,000	\$n	on calendar year which is why the reduction is varied. Carryover to 2011-12 after the Growth Plan has been completed.
1301299 Admin Costs Distributed	\$40,119	\$40,119				\$300	Ç00,000		Reallocation of overhead distribution
1302201 Salaries	\$543,088	\$543,088		\$46,321		Ş300			Incorporate budget allowance for Building Coordinator. \$15k to be transferred to
1302201 30101162	\$343,068	ş545,068		Ş40,5ZI				Ş367,409	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					Transfer amount from account 901234 to cover general equipment purchases.
2502212 Office Experises	, , ,	70		Ç550				\$500	The same and a second s

Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
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		Ş038			Savings in workers comp insurance.
1304251 State Land Development Costs - BHP	\$0	\$0		\$25,242					Carryover of \$33,475 less \$8,233 salary spent.
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	2 1 27 1 1 27 1 1 1 27 1 1 1 1 1 1 1 1 1
1406007 Salary Sacrificed Items Payments	\$0	\$0 \$1,870		\$8,285 -\$90					Salary sacrifice for laptop. Offset with account 1406008. Minor reduction in insurance costs.
1407278 Monetary Risks 1407279 Public Liability Insurance	\$1,870 \$156,150	\$1,870		-\$2,360					Minor reduction in insurance costs. Minor reduction in insurance costs.
1407282 Vandalism Damage Unclaimable	\$150,150	\$150,150		\$10,000				,,·	To allow for vandalism repairs
1407202 Validaisiii Barrage Orleaniasie	,	γo		\$10,000				\$0	·
TOTAL OPERATING EXPENDITURE	\$5,419,617	\$5,419,617	\$15,355	\$1,412,287	\$665,709	-\$30,000	-\$140,000	\$7,342,968	
NON OPERATING EXPENDITURE									
405 422 Commutes Coffessor	¢0.500	ćo coo		ć11 000				\$20.500	Ad the additional accordations at the same for the same f
405423 Computer Software 402422 Furniture and Equipment	\$9,600 \$46,850	\$9,600 \$46,850		\$11,000		\$30,000		1	\$11k additional expenditure given number of new staff. Offset with reduction in account number 402275
406451 Records Facility	\$40,830	\$40,830	\$20,000			\$30,000			Carryover from 2009-10.
503451 Plant & Equipment	\$13,750	\$13,750	\$20,000	-\$2,580				1	Cameras cheaper than anticipated.
503496 Community Safety- CCTV - R4R	\$0	\$0	\$488,663	1				l	Carryover from 2009-10
503498 Community Safety- CCTV	\$300,000	\$300,000		\$82,878					Modified budget allocation.
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. Offset with 1009390.
1010311 Public Toilets	\$0	\$0	\$166,250	1					Carryover funds from 2009-10. Offsets overexpenditure on account 1010410.
406450 Building Improvements - Civic Centre	\$0	\$0	\$75,144					1	Carryover from 2009-10.
404410 Civic Centre Aircon	\$0 \$0	\$0 \$0	\$130,559						Carryover from 2009-10. Carryover from 2009-10.
1102415 Verge Landscaping 1104411 Facility Upgrade	\$2,150,000	\$2,150,000	\$5,905 \$1,558,848	l				l	Incorporates carryover for \$300k relating to SHNL and \$1,258,848 from BHP. Transfer
1104411 Tacility Opgrade	\$2,130,000	\$2,130,000	Ç1,556,646	\$3,263,300				\$0,550,154	\$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						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	1				1	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	1				l	\$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

Account Account Description	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
1107430 SHAC Upgrade - Building	\$1,800,000	\$1,800,000					-\$600,000	\$1,200,000	Carryover into 2011-12.
1108418 Overhead Lighting 1108420 Recreation Facility Upgrade	\$120,000 \$20,600,000	\$120,000 \$20,600,000		-\$120,000 -\$25,000					Transfer funds to Gratwick account 1106415. Transfer \$2.8m to new account for Multi Purpose Rec Centre Civil Works to be
1108421 Multi Purpose Recreation Centre - RFR 1108422 Multi Purpose Recreation Centre - Civil	\$0 \$0	\$0 \$0	\$11,029,246 \$2,800,000						managed by ToPH on account 1108422, and \$25k to 1108268 for media. Carryover of funds from 2009-10. 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					works. 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 1109454 McGregor Street Reserve Upgrade	\$0 \$0	\$0 \$0	\$25,806 \$13,208					\$15,508	Carryover of \$25,806 from 2009-10 plus \$30,177 for lighting Carryover of \$13,208 and now finalised figures for cricket net upgrade
1109455 Colin Matheson Clubrooms 1109456 Cricket Net Upgrades	\$1,722,023 \$0	\$1,722,023 \$0	-\$51,034 \$3,414						Tender has been awarded. Adjustment to take into account expenditure incurred in 2009-10. Carryover from 2009-10.
1111402 Marquee Park Development - RFR 1111446 Playground Equipment 1111449 Park Upgrades 1111439 Marquee Park Development	\$0 \$0 \$500,000 \$5,106,363	\$0 \$0 \$500,000 \$5,106,363	\$2,221,582 \$98,040					\$98,040 \$100,000	Carryover to be included along with \$290k interest allocation. Check carryover amount Reduced scope of upgrades. Increase of \$3.253m for increased loan approved by Council. Offset by additional loan
1111405 Marquee Fair Development	<i>\$5,100,000</i>	Ç5,100,500		<i>\$</i> -1,7-65,666				φοισσοίο	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 1117412 South Hedland Library Upgrades 1118421 Furniture & Equipment	\$0 \$700,000 \$0	\$0 \$700,000 \$0	\$22,000	\$7,727			-\$300,000	\$400,000	Carryover required, but only \$22k that's not linked with BHP funding. Carryover funds into 2011-12. Deckchairs for outside events
1118422 Lighting 1201402 Wallwork Road Bridge	\$90,000 \$21,657,131	\$90,000 \$21,657,131	\$718,073				-\$90,000	\$0	Carryover funds into 2011-12. 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 1201414 Murdoch Drive Nodes - RFR 1201419 Parks Upgrades - RFR	\$0 \$50,000 \$0	\$0 \$50,000 \$0	\$134,898	-\$19,590 \$332,140				\$30,410	Carryover. Amount exactly as required. Reflects \$19,590 overspend in 2009-10 Actuals to be transferred from 1111449.
1201421 Public Lighting - RFR 1201424 Shade Structures - RFR	\$97,527 \$330,695	\$97,527 \$330,695	\$136,026 \$23,032					\$233,553	Carrover amount. Offset with Reserve revenue on 1201375 Carryover offset with Reserve account 1201375.
1201445 Pippingarra Road - RRG 1201447 Buttweld Rd	\$50,000 \$425,000	\$50,000 \$425,000	\$16,019 \$30,000					\$66,019 \$455,000	Carryover. Old PO's to clean up also. Carryover
1201457 Yandeyarra Road 1201458 Throssel Street Streetcape 1201450 Boulevard Tree Planting	\$45,000 \$50,000 \$400,000	\$45,000 \$50,000 \$400,000		-\$50,000				\$0 \$508,697	Carryover funds No longer undertaking. Carryover. This year's program to include Cooke Point Road and Styles Road.
1201415 Boulevard Tree Planting - RFR 1201473 Drainage Construction 1201475 Port Hedland Footpath Const	\$0 \$220,000 \$241,000	\$0 \$220,000 \$241,000	\$300,000 \$18,620					\$68,620	Carryover from 2009-10 \$18,620 Carryover. \$170k transferred to 1203281. No longer receiving Country Pathways funding. Offsets reduction in account. Overspend from 2009-10. \$45k for St Ceclia's footpath.
1201416 Port Hedland Footpath Const - RFR 1201476 South Hedland Footpath Const 1201417 South Hedland Footpath Const - RFR	\$0 \$621,265 \$0	\$0 \$621,265 \$0	\$7,006 \$106,838	\$71,318				\$692,583	Carryover offset with Reserve account 1201375. Need to modify original budget. \$57,583 for carryover. Carryover offset with Reserve account 1201375.
1201478 Reseals (RRG) 1201440 Cycleway Development	\$400,000 \$605,061	\$400,000 \$605,061	\$64,444 \$28,575				-\$633,636	\$464,444	Carryover Move to recreation. \$28,575 Carryover with \$11,976 funded from BHP Reserve. Transfer all funds into 2011-12.
1201439 Street Furniture 1201412 Street Furniture - RFR	\$470,000 \$0	\$470,000 \$0	- \$2,035 \$51,364	-\$150,000					Overspent last year by \$2,035. \$150k savings recognised. Carryover offset with Reserve account 1201375.

Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
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	Carpiover
1201437 Heddictristreet	\$430,000	\$430,000	\$19,617						Carryover
1201481 Walkway Lighting	\$330,000	\$330,000	\$105,685						Carryover
1201418 Walkway Lighting - RFR	\$28,691	\$28,691	\$14,725						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 Wedgefield Upgrades	\$481,655	\$481,655	\$23,506					\$505,161	Carryover
1201489 Hillside/ Woodstock Road - RRG	\$135,000	\$135,000	\$26,662					\$161,662	,
1201492 North Circular Road Shoulders - RRG	\$0	\$0	\$96,627	405.000					Carryover
1201494 Drainage Design	\$55,000 \$45,000	\$55,000 \$45,000		\$25,000			-\$45,000		Additional costs required. Carryover into 2011-12.
1202402 Depot Infrastructure 1203440 Floodwater Pump Refurbishment	\$130,000	\$130,000	\$34,989				-\$45,000	·	Carryover into 2011-12. Carryover from 2009-10 and into 2011-12 with the exception of what's been spent to
1203440 Floodwater Fullip Refurbishment	\$130,000	\$130,000	\$34,565				-\$103,701	\$1,220	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					Electric gates
1210405 Flight Information Display System	\$0	\$0	\$78,608					I	Carryover funds from 2009-10.
1210410 Terminal Extensions	\$1,622,580	\$1,622,580		\$25,000					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	400.400				-\$50,000		Transfer to next financial year after car parking is complete.
1210473 Electrical Upgrades	\$521,964	\$521,964	\$33,177	6252.250					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 requried 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					Reduced amount based on lease for TWA and interest earnings only.
1304404 Land Development	\$0	\$0	\$157,263	-\$57,263				l	\$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.
TOTAL NON OPERATING EXPENDITURE	\$74,625,239	\$74,625,239	\$22,158,513	\$5,060,330	\$0	\$30,000	-\$2,551,397	\$99,322,685	
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					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				l	Additional late payment penalty revenue based on actuals received to date.
301309 Instalment Interest Charge	-\$40,000	-\$40,000		-\$10,000					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
301315 ESL - Administration Fee	-\$10,200	-\$10,200		-\$833				_\$11 022	301278. Actual administration fee for ESL received.
302390 Grants Commission	-\$10,200	-\$10,200 -\$2,165,233		\$425,599					Revised figures from Grants Commission.
302391 Formula Local Road Grant	-\$633,203	-\$633,203		\$113,216					Revised figures from Grants Commission.
304380 Interest on Investments Muni	-\$1,294,000	-\$1,294,000		-\$68,601					Revised figures based in increase in interest rates.
402325 FOI Application and Fees	-\$200	-\$200		-\$2,500					Additional funds from FOI applications.
404335 Reimbursements - Staff Relocation	-\$1,000	-\$1,000		-\$19,000					Offsets additional expenditure on 404288
503337 Grant - OCP	\$0	\$0		-\$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.
504324 Parking-Fines & Penalties	-\$8,000	-\$8,000		-\$2,000				-\$10,000	Predominantly Port & South CBD.

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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				1	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
205250 Other Sundry Income	-\$1,000	-\$1,000		\$1,000				\$0	intending to extend it.
805350 Other Sundry Income 808333 Mirtanya Maya Reimbursements	-\$1,000 \$0	-\$1,000 \$0		-\$6,000				, , , , , , , , , , , , , , , , , , ,	Offsets increased expenditure in 808237.
809331 Non Hacc Reimbursements	\$0	\$0		\$6,334					Refund of monies paid twice in error, related to last financial year but too late for
	, ,	•		¥-,				75,221	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					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
1000000 Harring Support Grants/ Contributions	,	Ç		\$1,000,000				\$1,000,000	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						Carryover funds that have not been identified. Reduces fees charged.
1104397 Grant - South Hedland New Living	\$0	\$0	-\$300,000						Carryover funds from 2009-10.
1105354 Grant for Coastal Access & Managed	-\$100,000	-\$100,000		\$50,000				-\$50,000	No longer receiving revenue from State Govt.
Camping 1111344 Country Local Govt Fund-RFR	-\$46,000	-\$46,000		\$27,117				ć10 000	Reduced income from Country Local Government Fund (total now \$918,883 not
1111544 Country Local Gove Fullu-RFR	-540,000	-\$40,000		\$27,117					\$946,000). Offset with reduced expenditure on account 1110402.
1111338 Grant SHNL	-\$100,000	-\$100,000		-\$1,900,000					\$2m contribution from SHNL for Marquee Park. Remove \$100k from POS that shouldn't
TITISSO SIGNICINIE	V 100,000	\$100,000		\$1 ,500,000				\$2,000,000	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
1116225 Photocopy Charges	¢1.250	-\$1,250		-\$1,750				-\$3,000	it in Community Services under Len Taplin Day Care.
1116325 Photocopy Charges	-\$1,250	-\$1,250		-\$1,750				-53,000	
1116328 Recovery Of Cost Of Lost Books	-\$300	-\$300		-\$300				-\$600	
1117324 Internet User Charges	\$0	\$0		-\$202				1	Revenue received in July before "no fees" were approved by Council
1117325 Photocopy Charges	-\$5,800	-\$5,800		-\$3,000					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					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	The state of the s
1201395 MRWA - Direct Grant	-\$100,000	-\$100,000		\$234				-\$99,766	

Account Account Description Number	Original Full Year Budget	Revised Full Year Budget	Carry Over from 2009-10	Adjustments (Full Year Amounts)	Council Approvals	Accounting Adjustments	Carry Over into 2011-12	Proposed Full Year Budget September Review	Rationale
1210352 Other Sundry Income 1213353 Lease Income 1302324 Licences - Building 1406008 Reimburse - Salary Sacrifice Items 1407333 Reimbursement Of Claims	-\$8,000 -\$71,838 -\$800,000 \$0 \$0	-\$8,000 -\$71,838 -\$800,000 \$0 \$0		-\$2,000 -\$20,900 -\$210,000 -\$8,285 -\$3,000				-\$1,010,000 -\$8,285	Payment of stock transfer to Cafe Additional building licences anticipated given receipts to date. Salary sacrifice for laptop. Offset with account 1406008. Insurance claim payouts
TOTAL OPERATING REVENUE	-\$21,335,903	-\$21,335,903	-\$294,800	-\$3,866,547	\$0	\$0	\$0	-\$25,497,250	\$0
NON OPERATING REVENUE									
406389 T/F from Employee Leave Reserve	\$0	\$0		-\$76,819				1	Transfer \$28,945 from Leave Reserve for Matthew's payout plus \$47,875 for Chris's payout. Offset with increased funds from Leave Reserve on account 406389.
503397 T/F from Royalties for Regions Reserve 1002388 T/F from Waste Collection Reserve 1005880 T/F from Landfill Site Reserve 1006397 T/F from BHP Reserve 1009390 T/F from BHP Reserve 1004388 T/F From Landfill Site Reserve 1004396 T/F from Royalties for Regions Reserve 1104396 T/F from BHP Reserve 1104398 T/F from BHP Reserve 1105396 T/F from BHP Reserve 1108393 T/F from Royalties for Regions Reserve 1111389 T/F from Trust - Public Open Space 1111390 T/F from BHP Reserve 1109390 T/F from BHP Reserve 1109390 T/F from Newcrest Reserve 1111395 New Loan 1111392 T/F from Royalties for Regions Reserve	\$0 -\$500,306 -\$541,561 -\$100,000 -\$1,000,000 -\$500,000 -\$50,000 -\$2,100,000 -\$400,000 -\$1,272,023 \$0 -\$100,000 -\$830,000 \$0	\$0 -\$500,306 -\$541,561 -\$100,000 -\$1,000,000 -\$500,000 -\$50,000 -\$2,100,000 -\$400,000 -\$1,272,023 \$0 -\$100,000 -\$830,000 \$0	-\$388,663 -\$2,821,939 -\$1,258,848 -\$11,029,246 -\$100,000 -\$2,221,582 -\$951,541	\$33,831 -\$505 \$100,000 \$750,000 \$310,000 \$50,000 \$400,000 -\$370,000 \$143,637 \$51,034 -\$3,253,000				-\$466,475 -\$542,066 \$0 -\$250,000 -\$190,000 -\$1,93,358,848 \$0 -\$11,029,246 -\$470,000 -\$1,128,386 \$51,034 -\$200,000 -\$4,083,000 -\$2,221,582 -\$951,541	
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					Increase in funds requried from reserve given increased capital allocations above.
TOTAL NON OPERATING REVENUE	-\$12,171,617	-\$12,171,617	-\$18,764,972	-\$1,943,465	\$0	\$0	\$11,976	-\$32,868,078	
NET ADJUSTMENTS			\$3,114,096	\$662,605	\$665,709	\$0	-\$2,679,421	\$1,762,989	

DATE