

16.2 MARCH 2014 BUDGET REVIEW

File No:	FM.19
Responsible Executive Officer:	Director Corporate Services
Reporting Author:	Management Accountant
Date of Report:	14 March 2014
Applicant/Proponent:	Nil
Disclosure of Interest:	Nil
Attachment(s)	1. Detailed Budget Review Amendments by Account
	2. Budget Amendments to 31 December 2013

PURPOSE

A second quarter review of the 2013/14 budget has been completed. The attached report identifies accounts that are expected to have material or confirmed variances compared to the original or current budget and require budget amendment.

BACKGROUND

Council elects to undertake two Budget Reviews, with the first review conducted based on 30 September 2013 actuals and the second conducted based on 31 December actuals as is the statutory requirement.

Council's entire budget was reviewed by the Council's management team with each department manager explaining the current status of their respective budget. Through this process budget modifications have been recommended to reflect the most likely financial outcomes.

The following table is a summary of the overall adjustments required to the budget as a result of the Budget Review and Ordinary Council Meetings for 2013/14:

	Original Budget	Current Budget	Proposed Amended Budget March 2014	Budget Movement
Operating Expense	(75,785,178)	(76,535,533)	(76,199,552)	335,981
Operating Revenue	105,366,343	111,853,515	111,676,566	(176,949)
Non Operating Expense	(51,031,459)	(61,411,818)	(62,482,772)	(1,070,954)
Non Operating Revenue	12,643,124	17,249,924	14,996,270	(2,253,654)
Non Cash Items Included	8,153,389	7,700,370	10,873,446	3,173,076
Surplus BFWD 12/13 Audited	653,781	1,136,042	1,136,042	0
Surplus/ (Deficit) 13/14	0	(7,500)	0	7,500

The net proposed position after this review is that the Council staff believe that there will be a balanced budget as at 30/06/2014.

LEVEL OF SIGNIFICANCE

The level of surplus identified in this review has been identified as significant in accordance with *Significant Decision Making Policy* CE8.

COUNCILLOR/OFFICER CONSULTATION

Executives and Management have been involved in regular reviews of their operational and departmental budgets both as part of the Budget Review process and ongoing Financial Management and Variance reporting to Council.

COMMUNITY CONSULTATION

The results of the Budget Review will be presented to the community in a press release. Consideration has been given to items of priority identified in Shire of Roebourne Community Needs and Satisfaction Survey.

STATUTORY IMPLICATIONS

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* provides for the annual review of budget.

As per *Local Government Act 1995* section 6.8 changes to budget need to be authorised in advance by resolution.

POLICY IMPLICATIONS

The Shire's budget review is completed in accordance with Budget Review Policy CF16 and the Australian Accounting Standards.

FINANCIAL IMPLICATIONS

The report considers the financial position of the Council to the end of December 2013 and makes various amendments as determined by management to ensure the budget represents the most current reflection of Council's activities for the remainder of the 2013-14 financial year.

The financial implications of this report are that the current amended balanced budget will be replaced with a proposed new amended balanced budget.

A summary of the major changes by Department is as follows:

Department Description	Current Budget	Proposed Budget	Corrections/ Reallocations	Adj. to Budget	Commentary
Building Services	10,188	(25,384)	0	(35,572)	Identified savings in employment costs (\$68K) offset by reduction in Building licence fee income of \$40K
Community Safety	129,899	18,221	(55,000)	(56,678)	Expenditure for PIRSA carried forward to next financial year, reduction of (\$15K) due to lower support for bucks for bags, \$22k in increased revenue for community safety grants due to additional grant from WAPOL and identified savings of (\$20K) in crime prevention strategies.
Community Services	6,039,257	6,003,766	0	(35,491)	Identified savings in employment costs (\$50K) and additional allocation for Port Walcott Yacht Club cyclone repairs as per New Initiatives list
Governance & Organisational Strategy	1,443,899	1,253,001	0	(190,898)	Identified savings in records management project (\$92K) and employment costs (\$75K)
Corporate Services	(35,094,347)	(34,174,272)	(605,780)	1,525,855	Includes (\$1.9m) additional income for claims related to Cyclone Christine, \$1.3m in amended transfer to reserve based on TWA rates, \$723K less rates revenue due to decline in TWA rates and related penalty interest, \$682K transfer to reserves to fund PUPP expenses next financial year as per New Initiatives list, \$256K less interest on reserves due to lower than anticipated interest rates and reserve balances from previous financial year
Exec Services	1,941,309	1,887,792	0	(53,517)	Identified savings in Councillor professional development allowance not utilised (\$40K), identified savings in employment costs (\$28K) and increased travel expenses due to increased volume of Council business in Perth \$20K)
Human Resources	2,651,735	3,657,104	127,208	878,161	Income removed due to current plans for Richardson Way properties \$1.3m, savings in leased property expenses due to rented properties handed back (\$381K), identified savings in employment costs (\$124K) and reduction in rent received from staff housing due to current property vacancies \$56K

Department Description	Current Budget	Proposed Budget	Corrections/ Reallocations	Adj. to Budget	Commentary
Leisure Services	876,491	898,565	51,097	(29,023)	Identified savings in various events due to higher ticket income, additional funding and identified savings (\$161K), additional allocations of \$80K for Golf Course Master Plan and \$40K for Bulgarra POS design as per New Initiatives list
Economic Development	876,491	898,565	0	22,074	Additional allocation for production of competitive advantages corporate DVD and presentation folder as per New
Plant And Depot Services	743,523	476,408	0	(267,115)	Identified savings in plant repairs (\$186K) and employment costs (\$52K)
Marketing & Communications	437,072	535,977	0	98,905	Additional expenditure on Perth Royal Show 2013 \$36K and additional allocation for design services for city status as per New Initiatives list \$75K
Ranger Services	996,329	950,221	0	(46,108)	Identified savings in employment costs (\$56K)
Recreation Facilities	7,570,311	8,540,184	1,609,138	(639,265)	Loss on sale relating to Karratha Entertainment Centre \$1.5m (non cash item), additional income for new Wickham Recreation Precinct agreement (\$325K) increase to Leisureplex income (\$300K), additional allocation for Leisureplex 1 year anniversary celebration as per New Initiatives list.
Statutory Planning	1,385,041	1,411,031	0	25,990	Reduction in town planning fees \$151K offset by identified savings in Contractors (\$83K) and employment costs (\$34K)
Strategic Planning	395,827	83,021	(283,702)	(29,104)	Various projects carried forward to next financial year (\$283K net) and identified savings in employment costs (\$28K)
Strategic Projects	255,335	(79,114)	(290,426)	(44,023)	Identified savings in employment costs (\$28K)
Technical Services	341,891	440,025	334,486	(236,352)	Increased as per additional income expected for Wickham South & CBD (\$265K)
Works	16,136,182	16,151,654	869,271	(853,799)	Increased expenditure for Cyclone Christine works to be reimbursed \$1.7m offset by identified savings in various footpath works (\$621K) and Parks & Gardens (\$346K)

A summary of the major changes by Income/Expenditure type has been highlighted below:

	YTD Actual	Current Budget	Proposed Budget	Corrections/ Reallocations	Adj. to Budget	Commentary
Electricity	1,566,647	2,901,961	3,088,792	0	186,831	Roebourne Community Centre increase \$102K, Leisureplex increase \$50K, No.2 Gap Ridge Waste Water Plant \$12K
Water	397,767	702,097	737,689	0	35,592	Tambrey Park \$21K, Airport \$16K
Advertising	291,632	325,492	360,825	0	35,333	Community Services \$35K including \$15K Cossack Art Awards
Postage & Freight	113,977	115,466	140,956	0	25,490	Increase to overall corporatised Shire expense
Conferences	96,574	162,163	128,001	0	(34,162)	Projects Management savings (\$16K) and Partnership Management Team savings (\$14K)
Training	305,652	518,100	531,222	13,000	122	Increase offset by additional funding
Legal Advice	209,363	289,422	326,255	0	36,833	Debt recovery cost increase \$64K offset by G&OS savings (\$25K)
Contractors	26,612,827	39,534,288	38,272,777	(1,789,706)	528,195	Airport Safety & Security \$378K, Golf Course master plan \$80K, City Status design \$75K, Bulgarra POS design \$40K, , Records management (\$92K), Cossack Art Awards (\$76K)
Insurance	1,503,196	1,549,690	1,514,349	0	(35,341)	Various amendments to premiums due to an update in insured property values
Employee Costs	14,780,023	25,903,634	25,021,023	0	(882,611)	Footpath Sweeping (\$134K), Youth Shed (\$120K), Corporate Services (\$100K), G&OS (\$75k), Building (\$68K), Community Development (\$50K), Rangers (\$50K), Waste (\$40K), Arts & Culture (\$30K)

	YTD Actual	Current Budget	Proposed Budget	Corrections/ Reallocations	Adj. to Budget	Commentary
Grants & Contributions	(16,071,575)	(23,870,135)	(23,546,886)	0	323,249	Remove duplicate entry of RDAF \$1.5 and include \$1.2m Lotterywest funding
Fees & Charges	(29,401,558)	(43,036,607)	(44,328,350)	(1,557,682)	265,939	Private works income \$70K, Karratha Golf Course \$40K, Youth Shed \$35K, Frank Butler hire \$20K, Leisureplex merchandise (\$20K)
Interest	(1,451,105)	(2,281,433)	(2,142,652)	0	138,781	Reserve Interest \$256K, Debtors & Rates (\$97K)
All Other	144,797	83,725	105,629	0	21,904	REAF \$11K, Arts & Culture \$3K, Major Community Event \$3K
Subscriptions	141,992	156,900	166,420	0	9,520	Economic Development \$45K, Members of Council (\$30K)

The amended budget includes the following new initiatives:

PROJECT TITLE	PROJECT DESCRIPTION	Total Costs 13/14 \$	Municipal Funds Requested	External Funding	Reserve Funds Requested
Airport Solar Project	Technical Review of Solar Design by Electrical Engineer and independent assessment and legal advice on Power purchase Agreement	\$15,000	\$ -	\$ -	\$15,000
Transfer to Reserve - PUPP	Transfer to Reserve for PUPP payment in 2014/15	\$682,193	\$682,193	\$ -	\$ -
City Status	\$75K for Design services for City Status - In New Initiatives	\$75,000	\$75,000	\$ -	\$ -
Payout of Self-Supporting loan	Payout of Chamber of Commerce self supporting loan	\$53,402	\$53,402	\$ -	\$ -
Bulgarra POS Stage 2	Progress full detailed design of stage 2 so project can go straight to tender in 14/15.	\$40,000	\$40,000	\$ -	\$ -
Port Walcott Yacht Club	Assistance with repair of club facilities from Cyclone Christine damage	\$15,000	\$15,000	\$ -	\$ -
Production of Competitive Advantages corporate DVD and Presentation folder	Production of Competitive Advantages corporate DVD and Presentation folder to communicate the City's assets, advantages and aspirations \$10K for filming and photography and \$10K for design and production;	\$20,000	\$20,000	\$ -	\$ -
Leisureplex 1 year anniversary celebration	Leisureplex 1 year anniversary celebration	\$50,000	\$50,000	\$ -	\$ -
Golf Course Master Plan	Golf Course Master Plan	\$90,000	\$80,000	\$10,000	\$ -
TOTAL OF SELECTED PROJECTS		\$1,040,595	\$1,015,595	\$10,000	\$15,000

The proposed position is as follows:

Budget Position Calculations	
Budgeted Surplus BFWD	653,781
Audited Surplus BFWD	1,136,042
Current Budget Position	(131,674)
Surplus prior to Qtr 1 Review	350,587
Qtr 1 Review Amendments	
Capital Budget Deficit	(7,086,654)
Operating Budget Surplus	5,889,086
Non Cash Adjustment	(846,981)
Qtr 2 Review Amendments	
Capital Budget Surplus	(47,501,502)
Operating Budget Deficit	35,492,014
Non Cash Adjustment	10,873,446
Surplus after Qtr 2 Review	0

STRATEGIC IMPLICATIONS

This item is relevant to the Council's approved Strategic Community Plan 2012-2022 and Corporate Business Plan 2012-2016. In particular the Operational Plan 2013-2014 provided for this activity:

- Our Program: 4.d.1.3 Provide transparent and accountable financial information required by the Local Government Act, Code of Accounting Practice, Australian Accounting Standards and Local Government regulations.
- Our Services: 4.d.1.3.2 Prepare the monthly financial statements and reports to Council.

RISK MANAGEMENT CONSIDERATIONS

Astute financial management backed by strong internal controls, policies and monitoring will ensure risks are assessed regularly and managed appropriately. Expenditure and revenue streams are monitored against approved budgets by management and the financial team with material variances being reported.

IMPACT ON CAPACITY

There is no impact on capacity or resourcing to carry out the Officer's recommendation.

RELEVANT PRECEDENTS

Regular reviews of performance against Budget and review thereof is seen as being sound Financial Management practise to assist in sound decision making practises of Council. Council conducted two budget reviews into the 2012/13 financial year and has continued the practice of multiple reviews in the 2013/14 year.

VOTING REQUIREMENTS

Absolute Majority

OPTIONS

Option 1

As per the Officer's recommendation.

Option 2

That Council by Absolute Majority pursuant to Section 6.8 of the *Local Government Act 1995* and Regulation 33A of the *Local Government (Financial Administration) Regulations 1996*, RESOLVES to ADOPT the Proposed 2013/14 Budget Amendments presented in the Budget Review subject to the following changes:

- 1. _____
- 2. _____

CONCLUSION

The amendments suggested in the attachments reflect Council's operations for the remainder of the year and therefore can be resolved accordingly.

OFFICERS RECOMMENDATION

That Council by ABSOLUTE Majority pursuant to Section 6.8 of the *Local Government Act 1995* and Regulation 33A of the *Local Government (Financial Administration) Regulations 1996* RESOLVES to ADOPT the 2013/2014 Second Quarter Budget Review (Attached Detailed Amendments) which result in a balanced Budget Review position and includes the following new initiatives:

PROJECT TITLE	PROJECT DESCRIPTION	Total Costs 13/14 \$	Municipal Funds Requested	External Funding	Reserve Funds Requested
Airport Solar Project	Technical Review of Solar Design by Electrical Engineer and independent assessment and legal advice on Power purchase Agreement	\$15,000	\$ -	\$ -	\$15,000
Transfer to Reserve - PUPP	Transfer to Reserve for PUPP payment in 2014/15	\$682,193	\$682,193	\$ -	\$ -
City Status	\$75K for Design services for City Status - In New Initiatives	\$75,000	\$75,000	\$ -	\$ -
Payout of Self-Supporting loan	Payout of Chamber of Commerce self supporting loan	\$53,402	\$53,402	\$ -	\$ -
Bulgarra POS Stage 2	Progress full detailed design of stage 2 so project can go straight to tender in 14/15.	\$40,000	\$40,000	\$ -	\$ -
Port Walcott Yacht Club	Assistance with repair of club facilities from Cyclone Christine damage	\$15,000	\$15,000	\$ -	\$ -
Production of Competitive Advantages corporate DVD and Presentation folder	Production of Competitive Advantages corporate DVD and Presentation folder to communicate the City's assets, advantages and aspirations \$10K for filming and photography and \$10K for design and production;	\$20,000	\$20,000	\$ -	\$ -
Leisureplex 1 year anniversary celebration	Leisureplex 1 year anniversary celebration	\$50,000	\$50,000	\$ -	\$ -
Golf Course Master Plan	Golf Course Master Plan	\$90,000	\$80,000	\$10,000	\$ -
TOTAL OF SELECTED PROJECTS		\$1,040,595	\$1,015,595	\$10,000	\$15,000

Attachment 1: Detailed List of Amendments by Account

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
100010	Office Expenses-Rates	22,320	26,320	0	0	1,680	28,000	1,680	Higher than anticipated Rates reminders and instalment reminders issued as well as allowance for PUPP stationary
100011	Debt Recovery Costs	30,000	30,000	0	29,711	34,289	94,000	64,000	Increase in commission payments made in January
100202	Valuation Expenses	50,004	50,004	0	0	(5,004)	45,000	(5,004)	Identified Savings YTD
102050	Interest on Loans-Self Supporting Loans	3,926	3,926	0	0	1,491	5,417	1,491	Additional fund to repay self supporting loan as per New Initiatives list
102200	Bank Charges	95,000	95,000	0	0	4,000	99,000	4,000	Increased in line with additional payments being made via BPay and BPoint
110000	Employment Costs-Corporate Services	2,727,017	3,089,765	0	0	(99,542)	2,990,223	(99,542)	Identified savings as per EMT review based on YTD vacancies and savings
110001	Employment Costs-Project Management	1,366,234	1,334,502	0	0	(37,423)	1,297,079	(37,423)	Identified savings in conference expenses
110010	Office Expenses-Corp Services	615,527	644,149	0	0	17	644,166	17	Minor adjustments made
110011	Office Expenses-Project Management	29,000	29,000	0	0	(9,800)	19,200	(9,800)	Identified savings in contractor expenses in relation to development and review of PIIG processes
110020	Plant Operating Costs-Corp Services	19,683	20,483	0	0	0	20,483	0	No adjustments made
110029	Leased Office Space	63,527	63,527	0	0	(2)	63,525	(2)	Minor adjustments made
110030	Karratha Administration Building	827,784	760,495	0	0	(29,711)	730,784	(29,711)	Identified savings in cleaning expenses in order to correct level of service
110040	Equipment Repairs & Replacement-Corp Services	0	0	0	0	0	0	0	No adjustments made
110041	Equipment Repairs & Replacement-Project Management	100	100	0	0	3,200	3,300	3,200	Allowance for replacement furniture per ergonomic assessment
110050	Interest on Loan Repayments Admin Building	0	0	0	0	0	0	0	No adjustments made
110060	Administration-Corp Services	1,886,838	1,886,838	0	0	0	1,886,838	0	No adjustments made
110200	Health & Safety Expenses	73,650	53,450	0	0	1,407	54,857	1,407	Minor adjustments made
110250	Freight Costs	18,996	18,996	0	0	0	18,996	0	No adjustments made
110299	Paid Parental Leave - Salaries & Wages	0	17,668	0	0	0	17,668	0	No adjustments made
110300	Salaries & Wages Paid	0	0	0	0	0	0	0	No adjustments made
110301	Less Salaries & Wages Allocated	0	0	0	0	0	0	0	No adjustments made
110302	Workers Compensation Claims	0	0	0	0	30,000	30,000	30,000	Increased in line with workers compensation claims YTD
110303	Insurance Claims	30,000	10,000	0	0	50,000	60,000	50,000	Increase as per insurance excess payable in relation to Cyclone Christine
110305	Subscriptions-Members Of Council	85,250	51,380	0	0	(30,180)	21,200	(30,180)	Savings in Council subscriptions
110306	Audit Fees	27,000	27,000	0	0	0	27,000	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
110310	LSL Entitlements Cash Backed	0	145,109	0	0	141,495	286,604	141,495	Increase due to increased number of staff taking LSL in line with EA pro-rata allowance
110600	Depreciation-Corp Services	574,180	469,788	0	3,000	0	472,788	3,000	Minor adjustments made due to effect of additions and disposals
110650	Administration Allocated	(10,793,206)	(10,793,206)	0	0	0	(10,793,206)	0	No adjustments made
110651	Project Management Costs Allocated	(1,776,950)	(1,584,720)	0	(290,426)	0	(1,875,146)	(290,426)	Adjustment to Corporate cost allocations
110652	Rio Partnership Overheads Allocated	(410,984)	0	0	0	0	0	0	No adjustments made
111020	Plant Operating Costs-Project Management	20,890	21,779	0	0	0	21,779	0	No adjustments made
111060	Administration-Project Management	323,796	440,430	0	0	0	440,430	0	No adjustments made
111600	Depreciation-Project Management	13,230	14,244	0	0	0	14,244	0	No adjustments made
112000	Employment Costs-Partnership Mgmt. Team	724,305	460,432	0	0	(93,488)	366,944	(93,488)	Identified savings as per EMT review based on YTD vacancies and savings
112001	Employment Costs-Wickham Recreation Facility	126,833	108,413	0	0	109,666	218,079	109,666	Increase as per pending MOU
112010	Office Expenses-Pship Mgmt. Team	0	68,000	0	0	0	68,000	0	No adjustments made
112011	Office Expenses-Wickham Recreation Facility	178,848	203,848	0	(110,312)	0	93,536	(110,312)	New funding agreement expected Apr 14. Transfer to reserve of unspent allocation
112020	Plant Operating Costs-Pship Mgmt. Team	2,352	1,078	0	0	0	1,078	0	No adjustments made
112021	Plant Operating Costs-Wickham Recreation Facility	0	1,176	0	0	0	1,176	0	No adjustments made
112200	Dampier Community Hub-Expenditure	1,316,614	1,317,831	(656,074)	0	0	661,757	(656,074)	Project forecast for December 2014
112600	Depreciation-Rio Partnership	8,000	9,504	0	0	0	9,504	0	No adjustments made
112601	Depreciation-Wickham Precinct Facilities Mgmt. Team	0	2,280	0	0	0	2,280	0	No adjustments made
120200	Records Management Project	350,000	180,000	0	0	(92,000)	88,000	(92,000)	Reduction in estimated funds to secure contract resource for Records backfill
120202	It Software Expenses	315,830	340,830	0	0	0	340,830	0	No adjustments made
120203	Computer Network Expenses	300,975	290,975	0	0	0	290,975	0	No adjustments made
120204	IT & T Security Expenses	51,192	21,330	0	0	1,084	22,414	1,084	Minor adjustments made
120205	IT General Expenses	95,945	95,945	0	0	0	95,945	0	No adjustments made
120206	System Development	87,000	117,000	0	0	0	117,000	0	No adjustments made
120207	Website Development Expenses	0	75,000	0	0	0	75,000	0	No adjustments made
122200	Transmitter Operating Costs	9,921	9,921	0	0	9,703	19,624	9,703	Increased in line with YTD usage
122600	Depreciation-TV & Radio Services	520	520	0	0	0	520	0	No adjustments made
200020	Plant Operating Costs-Members of Council	4,336	4,336	0	0	0	4,336	0	No adjustments made
200200	Professional Development Allowance	60,500	60,500	0	0	(40,000)	20,500	(40,000)	Identified savings due to non utilisation of allowance in current financial year
200201	Election Expenses	33,000	33,000	0	0	0	33,000	0	No adjustments made
200202	Insurance Premiums	7,306	7,306	0	0	(34)	7,272	(34)	Minor adjustments made
200203	Citizenship Ceremonies	4,000	4,000	0	0	0	4,000	0	No adjustments made
200204	Local Government Allowance	106,250	106,250	0	0	0	106,250	0	No adjustments made
200205	Refreshments & Entertainment	70,000	70,000	0	0	0	70,000	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
200206	Emergency Services/Volunteers Reception	9,400	9,400	0	0	0	9,400	0	No adjustments made
200207	Presidents Sundry Expenses	4,000	4,000	0	0	0	4,000	0	No adjustments made
200208	Members Sitting Fees	345,000	315,000	0	0	0	315,000	0	No adjustments made
200209	Telephone/IT Allowance	38,500	38,500	0	0	0	38,500	0	No adjustments made
200210	Contribution To Pilbara Regional Council	220,750	220,750	0	0	0	220,750	0	No adjustments made
200211	Other Council Expenses	0	0	0	0	0	0	0	No adjustments made
200213	Members-Meeting Expenses	30,000	30,000	0	0	0	30,000	0	No adjustments made
200214	Members of Council- Training Expenses	55,000	55,000	0	0	0	55,000	0	No adjustments made
200600	Depreciation-Members of Council	16,600	11,952	0	0	0	11,952	0	No adjustments made
202000	Employment Costs-Emergency Management	177,310	177,310	0	0	(144)	177,166	(144)	Identified savings as per EMT review based on YTD vacancies and savings
202010	Legal Expenses - Fire Prevention	0	0	0	0	0	0	0	No adjustments made
202011	Other Goods & Services-Karratha SES	6,000	6,000	0	0	4,000	10,000	4,000	Adjusted in line with ESL Funding
202012	Other Goods & Services-Pt Samson VBFB	1,200	1,200	0	0	0	1,200	0	No adjustments made
202013	Other Goods & Services-Roebourne/Wickham SES	2,000	2,000	0	0	685	2,685	685	Adjusted in line with ESL Funding
202014	Insurances-Pt Samson VBFB	4,500	4,500	0	0	121	4,621	121	Adjusted in line with ESL Funding
202015	Insurances-Karratha SES	10,960	10,960	0	0	(1,673)	9,287	(1,673)	Adjusted in line with ESL Funding
202016	Insurances-Roebourne/Wickham SES	1,415	1,415	0	0	(344)	1,071	(344)	Adjusted in line with ESL Funding
202020	Plant Operating Costs-Emergency Management	0	0	0	0	0	0	0	No adjustments made
202021	Mtce of Vehicles/Trailers/Boats-Pt Samson VBFB	12,000	12,000	0	0	(10,000)	2,000	(10,000)	Adjusted in line with ESL Funding
202022	Mtce of Vehicles/Trailers/Boats-Karratha SES	27,600	27,600	0	0	8,000	35,600	8,000	Adjusted in line with ESL Funding
202023	Mtce of Vehicles/Trailers/Boats-Roebourne/Wickham SES	8,400	8,400	0	0	(2,800)	5,600	(2,800)	Adjusted in line with ESL Funding
202026	Mtce of Equip-Karratha SES	5,000	5,000	0	0	0	5,000	0	No adjustments made
202027	Mtce of Equip-Roebourne/Wickham SES	0	0	0	0	0	0	0	No adjustments made
202031	Mtce of Land & Buildings-Karratha SES	17,100	17,100	0	0	(10,977)	6,123	(10,977)	Adjusted in line with ESL Funding
202032	Mtce of Land & Buildings-Pt Samson VBFB	1,000	1,000	0	0	0	1,000	0	No adjustments made
202033	Mtce of Land & Buildings-Roebourne/Wickham SES	0	0	0	0	0	0	0	No adjustments made
202041	Purchase of Plant & Equip < \$1200-Pt Samson VBFB	950	950	0	0	(550)	400	(550)	Adjusted in line with ESL Funding
202042	Purchase of Plant & Equip < \$1200-Karratha SES	7,200	7,200	0	0	(7,200)	0	(7,200)	Adjusted in line with ESL Funding
202043	Purchase of Plant & Equip < \$1200-Roebourne/Wickham SES	2,800	2,800	0	0	(2,800)	0	(2,800)	Adjusted in line with ESL Funding
202051	Utilities, Rates and Taxes-Pt Samson VBFB	150	150	0	0	450	600	450	Adjusted in line with ESL Funding
202052	Utilities, Rates and Taxes-Karratha SES	7,220	7,220	0	0	3,828	11,048	3,828	Adjusted in line with ESL Funding
202053	Utilities, Rates and Taxes-Roebourne/Wickham SES	300	300	0	0	0	300	0	No adjustments made
202055	Clothing & Accessories - BFB only	1,500	1,500	0	0	0	1,500	0	No adjustments made
202057	Purchase Furniture \$1200 - \$5000-Karratha SES	4,350	4,350	0	0	(4,350)	0	(4,350)	Adjusted in line with ESL Funding

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
202059	Purchase Equipment \$1200 - \$5000-Pt Samson VBFB	2,560	260	0	0	(260)	0	(260)	Adjusted in line with ESL Funding
202060	Purchase Equipment \$1200 - \$5000-Karratha SES	17,466	13,320	0	0	(13,320)	0	(13,320)	Adjusted in line with ESL Funding
202201	Town Fire Breaks Funded - Fesa	10,000	10,000	0	0	(2,500)	7,500	(2,500)	Adjusted in line with ESL Funding
202505	Purchase Equipment \$1200 - \$5000-Pt Samson VBFB	260	260	0	0	(260)	0	(260)	Adjusted in line with ESL Funding
202600	Depreciation-Fire Prevention	61,547	67,960	0	(7,336)	0	60,624	(7,336)	Minor adjustments made due to effect of additions and disposals
202650	Administration Allocated	0	0	0	0	0	0	0	No adjustments made
206000	Employment Costs-Executive Services	733,370	592,077	0	0	(8,126)	583,951	(8,126)	Identified savings as per EMT review based on YTD vacancies and savings
206009	Projects-Executive Services	137,124	137,124	0	0	(3,600)	133,524	(3,600)	Savings in Corporate Management System
206010	Office Expenses-Executive Services	45,200	45,200	0	0	0	45,200	0	No adjustments made
206013	Marketing & Promotion	105,300	183,000	0	0	36,751	219,751	36,751	Increased allocation due to Perth Royal Show expenditure and additional funds required to cover Facebook page maintenance and promotion
206020	Plant Operating Costs-Executive Services	22,870	17,654	0	0	0	17,654	0	No adjustments made
206040	Equipment Repairs & Replacement-Executive Services	0	0	0	0	4,000	4,000	4,000	Minor adjustments made
206600	Depreciation-Exec Admin	20,511	20,484	0	0	0	20,484	0	No adjustments made
210000	Employment Costs-Human Resources	1,620,288	1,749,009	0	0	(93,760)	1,655,249	(93,760)	Identified savings as per EMT review based on YTD vacancies and savings
210010	Office Expenses-Human Resources	0	600	0	0	6,900	7,500	6,900	Increase for Employee Awards for May and June
210011	Consultative Committee Expenses	0	0	0	0	0	0	0	No adjustments made
210020	Plant Operating Costs-Human Resources	2,960	2,571	0	0	0	2,571	0	No adjustments made
210600	Depreciation-Human Resources	4,862	4,908	0	0	0	4,908	0	No adjustments made
220000	Employment Costs-Public Affairs	303,495	291,065	0	0	154	291,219	154	Minor adjustments made
220010	Office Expenses-Public Affairs	43,000	30,000	0	0	72,000	102,000	72,000	Lower than expected expenditure for media monitoring, additional \$75K to fund design services for city status as per New Initiatives List
220020	Plant Operating Costs-Public Affairs	1,955	1,955	0	0	0	1,955	0	No adjustments made
220600	Depreciation-Public Affairs	1,440	2,052	0	0	0	2,052	0	No adjustments made
230000	Employment Costs-Corporate Compliance	1,257,563	925,133	0	0	(84,536)	840,597	(84,536)	Identified savings as per EMT review based on YTD vacancies and savings
230010	Office Expenses-Corporate Compliance	295,964	295,964	0	0	638	296,602	638	Minor adjustments made
230020	Plant Operating Costs-Corporate Compliance	5,874	5,074	0	0	0	5,074	0	No adjustments made
230030	Corporate Compliance Projects	30,000	30,000	0	(15,000)	0	15,000	(15,000)	Adjustment due to allocation of Risk Management expenses

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
230600	Depreciation-Corporate Compliance	350	7,728	0	0	0	7,728	0	No adjustments made
250000	Employment Costs-Business Improvement	134,239	12,278	0	0	22	12,300	22	Minor adjustments made
250010	Office Expenses-Business Improvement Process	30,000	30,000	0	0	(20,000)	10,000	(20,000)	Identified savings in contractor expenses
250020	Plant Operating Costs-Business Improvement	5,045	1,982	0	0	0	1,982	0	No adjustments made
250600	Depreciation-Business Improvement Process	0	673	0	0	0	673	0	No adjustments made
300200	Cossack Art Awards Expenses	327,112	327,112	0	(19,809)	0	307,303	(19,809)	Reduction to allow for end of financial year accounting treatments
300201	Art Prize Payments	94,000	94,000	0	0	0	94,000	0	No adjustments made
302201	Cont. - Karratha Tourist Bureau	290,873	319,960	0	0	0	319,960	0	No adjustments made
302203	Cont. - Roebourne Tourist Bureau	188,286	290,873	0	0	0	290,873	0	No adjustments made
302600	Depreciation-Tourism/Visitors Centres	5,295	5,390	0	0	0	5,390	0	No adjustments made
304010	Aged Persons Sundry Expenses	0	0	0	0	0	0	0	No adjustments made
304011	Seniors Village Relocation and Consultancy	0	0	0	0	0	0	0	No adjustments made
304200	Aged Persons Housing	0	949	0	0	0	949	0	No adjustments made
304205	Aged Persons Homes (U1-5) - Expense	0	0	0	0	0	0	0	No adjustments made
304600	Depreciation-Aged Persons Housing	0	0	0	0	0	0	0	No adjustments made
306201	Youth Advisory Council	15,000	15,000	0	0	0	15,000	0	No adjustments made
306203	Special Youth Projects Expense	101,700	101,700	0	0	359	102,059	359	Minor adjustments made
306204	Regional Youth Coordinators Network	11,000	8,500	0	0	(1,000)	7,500	(1,000)	Minor adjustments made
308000	Employment Costs - Local History Officer	111,938	77,542	0	0	(16,980)	60,562	(16,980)	Identified savings as per EMT review based on YTD vacancies and savings
308010	Office Expenses - Local History Officer	3,860	9,360	0	8,640	0	18,000	8,640	Increase to previously reduced budget due to appointment of employee
308011	Transportable - Local History Office	0	0	0	0	0	0	0	No adjustments made
308030	Dalgety House Building/Surrounds	22,346	22,346	0	0	(6,044)	16,302	(6,044)	Identified savings in building maintenance
308200	Jaburara Heritage Trail	50,960	50,960	0	10,892	0	61,852	10,892	Increase in expenditure as per grant funding agreement
308202	Roebourne and Cossack Museum Expenses	1,500	1,500	0	0	0	1,500	0	No adjustments made
308203	West Pilbara Oral History Project	500	500	0	0	(500)	0	(500)	Unable to complete project due to staff vacancy
308600	Depreciation-Other Culture	31,445	32,772	0	(9,120)	0	23,652	(9,120)	Minor adjustments made due to effect of additions and disposals
310000	Employment Costs-Community Development	1,083,455	908,324	0	0	(54,215)	854,109	(54,215)	Identified savings as per EMT review based on YTD vacancies and savings
310001	Employment Costs-Community Services to be allocated	453,260	428,400	0	78	0	428,478	78	Minor adjustments made
310010	Office Expenses - Community Development	335,778	152,331	0	(10,892)	27,600	169,039	16,708	Additional advertising allocation required for directorate allocation
310020	Plant Operating Costs-Community Development	12,631	12,631	0	0	0	12,631	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
310021	Plant Operating Costs-Community Services to be allocated	8,480	7,680	0	0	0	7,680	0	No adjustments made
310060	Administration	366,969	366,969	0	0	0	366,969	0	No adjustments made
310200	Roeboume Advisory Committee	2,200	1,200	0	0	(200)	1,000	(200)	Minor adjustments made
310202	Twilight Concerts	22,400	27,400	0	0	0	27,400	0	No adjustments made
310203	Cultural Planning & Develop (incl REAF)	350,000	393,000	0	0	71,610	464,610	71,610	Adjustment due to higher YTD expenses
310208	Australia Day Celebrations	64,500	66,500	0	0	(5,029)	61,471	(5,029)	Identified savings
310209	Arts & Culture Development Expense	38,000	28,000	0	0	(2,970)	25,030	(2,970)	Identified savings
310220	Cossack Community Day - Expenses	43,709	43,709	0	0	3,299	47,008	3,299	Minor adjustments made
310221	NAIDOC Week Expenses	193,000	193,000	0	0	0	193,000	0	No adjustments made
310600	Depreciation-Community Development	24,832	23,616	0	0	0	23,616	0	No adjustments made
310650	Community Services Allocated	(461,740)	(461,740)	0	0	0	(461,740)	0	No adjustments made
312000	Employment Costs - Arts & Culture Program	232,091	275,155	0	0	(93,647)	181,508	(93,647)	Identified savings as per EMT review based on YTD vacancies and savings
312010	Arts & Cultural Program	596,820	565,287	0	0	(25,981)	539,306	(25,981)	Identified savings
312020	Events-Plant Op Costs	7,604	7,604	0	0	0	7,604	0	No adjustments made
312200	Contribution - Walkington Theatre	189	189	0	0	(3)	186	(3)	Minor adjustments made
312600	Depreciation-Walkington Theatre	17,600	26,556	0	0	0	26,556	0	No adjustments made
314010	Office Expenses-Community Sponsorship	0	0	0	0	0	0	0	No adjustments made
314200	Non Statutory Donations	1,444,971	1,367,475	0	0	15,900	1,383,375	15,900	Amendments in line with acquittals received, additional allocation to assist with Port Walcott Yacht Club post cyclone repairs as per New Initiatives list
314203	Community And Cultural Scheme	26,000	26,000	0	0	0	26,000	0	No adjustments made
314204	FeNaClNG Contribution	41,531	41,531	0	0	0	41,531	0	No adjustments made
314205	Sports Funding Scheme	26,000	26,000	0	0	0	26,000	0	No adjustments made
314206	Contribution - Roeboume Community Kitchen	165,000	165,000	0	0	0	165,000	0	No adjustments made
314209	Sponsorship Scheme	250,000	240,010	0	0	0	240,010	0	No adjustments made
316000	Employment Costs-Community Safety	131,864	130,734	0	0	24	130,758	24	Minor adjustments made
316010	Office Expenses-Community Safety	1,500	1,010	0	0	0	1,010	0	No adjustments made
316020	Plant Operating Costs-Community Safety	3,332	3,033	0	0	0	3,033	0	No adjustments made
316204	Litter Initiatives	78,000	78,000	0	0	(15,500)	62,500	(15,500)	Lower support of bucks for bags has resulted in lower expenditure
316205	Anti Graffiti Initiatives	123,200	86,900	0	0	159	87,059	159	Minor adjustments made
316206	Crime & Safety Initiatives	68,900	66,900	0	0	(24,361)	42,539	(24,361)	Identified savings in community BBQs
316215	Greening of Main Streets	0	0	0	0	0	0	0	No adjustments made
316216	PIRSA-Pilbara Industry Road Safety Alliance expense	80,000	80,000	(55,000)	0	0	25,000	(55,000)	Expense carried forward into next financial year
316600	Depreciation-Community Safety	43,380	43,872	0	0	0	43,872	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
320032	Bulgarra Daycare Building	40,612	38,612	0	0	4,437	43,049	4,437	Amended to reflect additional unexpected costs
320033	Millars Well Daycare Building	37,535	40,941	0	0	6,067	47,008	6,067	Amended to reflect additional unexpected costs
320034	Wickham Daycare Building	46,166	45,416	0	0	15,896	61,312	15,896	Amended to reflect additional unexpected costs
320200	Early Learning Specialists Community Scholarships	30,000	30,000	0	0	0	30,000	0	No adjustments made
320600	Depreciation-Daycare Centres	78,760	78,760	0	21,843	0	100,603	21,843	Minor adjustments made due to effect of additions and disposals
322030	Karratha Clinic Building	58,803	58,803	0	0	(6,067)	52,736	(6,067)	Amended to reflect lower annual spend for cleaning costs
322031	Millars Well Clinic Building	41,694	37,304	0	0	(571)	36,733	(571)	Amended to reflect lower annual spend for cleaning costs
322032	Wickham Clinic	2,333	2,333	0	0	(376)	1,957	(376)	Amended to reflect lower annual spend for cleaning costs
324000	Employment Costs-KEC	0	0	0	0	0	0	0	No adjustments made
324010	Office Expenses - KEC	0	0	0	0	0	0	0	No adjustments made
324030	Karratha Entertainment Centre	53,174	1,075,138	0	0	(3,691)	1,071,447	(3,691)	Adjustment to insurance premiums
324040	Equipment Repairs & Replacement - KEC	0	0	0	0	0	0	0	No adjustments made
324060	Administration	0	0	0	0	0	0	0	No adjustments made
324200	KEC - Programmes	0	0	0	0	0	0	0	No adjustments made
324205	Confectionery/Drinks Purchases	0	0	0	0	0	0	0	No adjustments made
324600	Depreciation-KEC	64,780	72,748	0	(45,409)	0	27,339	(45,409)	Minor adjustments made due to effect of additions and disposals
324610	Loss On Sale	0	0	0	1,545,716	0	1,545,716	1,545,716	Loss on sale relating to Karratha Entertainment Centre - Non cash item
326000	Employment Costs - KAC	0	0	0	0	0	0	0	No adjustments made
326010	Office Expenses - KAC	0	0	0	0	0	0	0	No adjustments made
326020	Plant Operating Costs - KAC	0	0	0	0	0	0	0	No adjustments made
326030	Karratha Aquatic Centre-Bldg. Mtce	0	0	0	0	0	0	0	No adjustments made
326040	Equipment Repairs & Replacement	0	0	0	0	0	0	0	No adjustments made
326060	Administration	0	0	0	0	0	0	0	No adjustments made
326200	KAC - Programme Expenses	0	0	0	0	0	0	0	No adjustments made
326205	Merchandise Purchases	0	0	0	0	0	0	0	No adjustments made
326600	Depreciation-KAC	0	408	0	0	0	408	0	No adjustments made
328000	Employment Costs-RAC	389,897	366,902	0	0	(45,134)	321,768	(45,134)	Identified savings as per EMT review based on YTD vacancies and savings
328010	Office Expense-RAC	8,727	5,000	0	0	(3,000)	2,000	(3,000)	Minor adjustments made
328020	Plant Op Costs-RAC	6,468	5,590	0	0	0	5,590	0	No adjustments made
328030	Roebourne Aquatic Centre	172,221	164,377	0	0	11,313	175,690	11,313	Adjustment to insurance premiums
328040	Roebourne Pool Equipment Repairs & Replacement	19,850	19,850	0	0	(5,000)	14,850	(5,000)	Identified savings in pool maintenance
328060	Administration	161,898	161,898	0	0	0	161,898	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
328200	RAC - Program Expense	710	710	0	0	290	1,000	290	Minor adjustments made
328205	Roebourne Pool-Kiosk Stock Purchase	19,500	19,500	0	0	0	19,500	0	No adjustments made
328210	Roebourne Pool-Cont. To Building Assets	40,000	40,000	0	0	0	40,000	0	No adjustments made
328600	Depreciation-RAC	23,900	9,116	0	0	0	9,116	0	No adjustments made
330001	Employment Costs-Dampier Library	84,874	84,874	0	0	15	84,889	15	Minor adjustments made
330002	Employment Costs-Roebourne Library	92,278	92,278	0	0	17	92,295	17	Minor adjustments made
330003	Employment Costs-Wickham Library	98,484	92,834	0	0	17	92,851	17	Minor adjustments made
330004	Employment Costs-Karratha Library	602,804	574,554	0	0	(45,096)	529,458	(45,096)	Identified savings as per EMT review based on YTD vacancies and savings
330011	Office Expenses-Dampier Library	7,300	7,300	0	0	(800)	6,500	(800)	Minor adjustments made
330012	Office Expenses-Roebourne Library	7,600	7,600	0	0	(1,100)	6,500	(1,100)	Minor adjustments made
330013	Office Expenses-Wickham Library	7,300	7,300	0	0	(1,200)	6,100	(1,200)	Minor adjustments made
330014	Office Expenses-Karratha Library	20,000	20,000	0	0	(222)	19,778	(222)	Minor adjustments made
330020	Plant Op Costs-Karratha Library	2,136	2,136	0	0	0	2,136	0	No adjustments made
330031	Libraries- Dampier	35,155	35,155	0	0	555	35,710	555	Minor adjustments made
330032	Libraries- Roebourne	52,220	52,220	0	0	(2,347)	49,873	(2,347)	Minor adjustments made
330033	Libraries- Wickham	73,011	73,011	0	0	20,594	93,605	20,594	Amended to reflect actual cleaning costs
330034	Libraries- Karratha	134,417	134,417	0	0	(4,342)	130,075	(4,342)	Minor adjustments made
330042	Roebourne Library - Equipment Repairs & Replacement	700	700	0	0	(700)	0	(700)	Minor adjustments made
330043	Wickham Library - Equipment Repairs & Replacement	1,400	1,400	0	0	0	1,400	0	No adjustments made
330044	Karratha Library - Equipment Repairs & Replacement	4,500	4,500	0	0	(3,500)	1,000	(3,500)	Savings due to a number of items no longer required
330060	Administration	366,969	366,969	0	0	0	366,969	0	No adjustments made
330200	Karratha Library Contribution	0	30,000	0	0	0	30,000	0	No adjustments made
330201	Better Beginnings Programme	2,000	2,000	0	(2,000)	0	0	(2,000)	Expenses allocated to different account
330280	Telephone Costs-Hpt/Ctt Tests (Drivers Licence Tests)	0	0	0	0	0	0	0	No adjustments made
330411	Write - Off Bad Debts	0	0	0	0	0	0	0	No adjustments made
330600	Depreciation-Libraries	85,092	98,672	0	(6,963)	0	91,709	(6,963)	Minor adjustments made due to effect of additions and disposals
332000	Employment Costs-Cossack Operations	183,649	183,649	0	0	41	183,690	41	Minor adjustments made
332010	Office Expenses-Cossack Operations	500	500	0	0	0	500	0	No adjustments made
332020	Plant Operating Costs-Cossack	7,404	5,553	0	0	0	5,553	0	No adjustments made
332030	Cossack Operations	72,198	72,198	0	0	2,845	75,043	2,845	Various minor adjustments made
332031	Cossack Maintenance Costs	65,104	65,104	0	0	(33,147)	31,957	(33,147)	Amended to reflect lower annual spend

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
332032	Cossack Grounds Maintenance	15	15	0	0	0	15	0	No adjustments made
332033	Cossack Walk Trail Mtce	5,000	5,000	0	0	(5,000)	0	(5,000)	Identified savings due to nil spend YTD
332040	Equipment Repair & Replacement	3,450	3,450	0	0	(1,450)	2,000	(1,450)	Minor adjustments made
332060	Administration	107,932	107,932	0	0	0	107,932	0	No adjustments made
332200	Cossack Cafe Expenses	20,270	9,451	0	0	(3,000)	6,451	(3,000)	Reduced expenditure due to café no longer in operation
332201	Cossack Cafe Operating Expenses	71,870	1,413	0	0	0	1,413	0	No adjustments made
332202	Cossack Accommodation Op. Cost	0	0	0	0	0	0	0	No adjustments made
332203	Cossack Museum Expenses	6,000	6,000	0	0	0	6,000	0	No adjustments made
332204	Cossack Signage	1,000	1,000	0	0	0	1,000	0	No adjustments made
332206	Cossack Conservation Works	16,000	16,000	(16,000)	0	0	0	(16,000)	Works unable to proceed until completion of Cyclone repairs
332600	Depreciation-Cossack Operations	15,090	14,988	0	18,563	0	33,551	18,563	Minor adjustments made due to effect of additions and disposals
334030	Hardcourt Maintenance	98,038	98,038	0	0	(4,320)	93,718	(4,320)	Lower than expected expenditure for court maintenance
334031	Oval Maintenance	1,546,538	1,455,914	0	0	(4,074)	1,451,840	(4,074)	Various minor adjustments made
334032	Wickham Skate Park Mtce	7,291	7,291	0	0	(269)	7,022	(269)	Minor adjustments made
334033	Dampier Skate Park Mtce	3,088	3,088	0	0	577	3,665	577	Minor adjustments made
334034	Roebourne Race Track	23,083	23,083	0	0	1,620	24,703	1,620	Additional allocation for cleaning expenses for Culture & Tourism Day and Family Day
334035	Junior Sport Development	5,000	5,000	0	0	0	5,000	0	No adjustments made
334036	Sporting Clubs Mtce	7,648	7,648	0	0	(4,404)	3,244	(4,404)	Various minor adjustments made
334038	Sporting Facilities-Lighting	20,000	119,500	0	0	0	119,500	0	No adjustments made
334041	Indoor Cricket Facility	21,381	21,381	0	0	(10,506)	10,875	(10,506)	Various identified savings
334042	Bulgarra Oval-Storage Shed	3,000	3,000	0	0	(1,086)	1,914	(1,086)	Minor adjustments made
334043	Bulgarra Oval-Softball Fencing and Dugouts	3,000	3,000	0	0	(321)	2,679	(321)	Minor adjustments made
334044	Nickol West Skate Park	985	985	0	0	574	1,559	574	Minor adjustments made
334200	Oval Upgrade-Roebourne Youth Precinct	0	0	0	0	0	0	0	No adjustments made
334600	Depreciation-Recreation	403,303	399,487	0	(6,622)	0	392,865	(6,622)	Minor adjustments made due to effect of additions and disposals
336030	Karratha Bowling Club Toilet Block	3,240	3,240	0	0	(592)	2,648	(592)	Minor adjustments made
336200	Karratha Golf Course/Bowling Green Facility	608,943	678,986	0	0	26,989	705,975	26,989	Identified savings
336600	Depreciation-Karratha Bowling Club	0	2,472	0	0	0	2,472	0	No adjustments made
338010	Pavilions-Design & Investigations	150,000	150,000	0	0	0	150,000	0	No adjustments made
338030	Bulgarra North Building	51,222	51,222	0	0	(913)	50,309	(913)	Minor adjustments made
338031	Carpark Mtce-Pavilions	6,885	6,885	0	0	0	6,885	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
338032	Dampier Pavilion Building	64,052	64,052	0	0	17,733	81,785	17,733	Increased to accommodate appropriate level of service for cleaning
338034	Millars Well Pavilion Building	95,644	95,644	0	0	(6,331)	89,313	(6,331)	Amended to reflect lower building maintenance expense
338035	Pegs Creek Pavilion Building	122,524	122,524	0	0	12,377	134,901	12,377	Units of electricity used during June - July was significantly higher than the monthly average
338036	Roebourne Community Centre Building	147,436	169,164	0	0	118,442	287,606	118,442	Electricity is no longer charged according to a residential rate
338037	Roebourne Recreation Club Building	0	0	0	0	0	0	0	No adjustments made
338038	Bulgarra Tennis Courts Clubhouse Building	5,000	5,000	0	0	1,725	6,725	1,725	Minor adjustments made
338039	Frank Butler Community Centre Building	230,413	243,333	0	0	56,659	299,992	56,659	Significant extra hours in cleaning expenditure related to user groups
338600	Depreciation-Pavilions & Halls	156,870	157,740	0	86,718	0	244,458	86,718	Minor adjustments made due to effect of additions and disposals
340000	Employment Costs-Recreation	790,844	824,744	0	0	79	824,823	79	Minor adjustments made
340010	Office Expenses - Recreation	20,000	20,000	0	0	0	20,000	0	No adjustments made
340020	Plant Operating Costs	11,873	11,873	0	0	0	11,873	0	No adjustments made
340040	Equipment Repairs And Replacement	0	0	0	0	0	0	0	No adjustments made
340060	Administration	107,932	107,932	0	0	0	107,932	0	No adjustments made
340201	Community Bus (Public Transport Project)	175,000	160,000	0	0	(15,000)	145,000	(15,000)	New bus timetable scheduled
340202	Karratha/Dampier Community Activities	4,500	4,500	0	0	3,370	7,870	3,370	Minor adjustments made
340203	Senior's Social Activities	14,500	14,500	0	0	0	14,500	0	No adjustments made
340205	Roebourne/Wickham Community Activities	12,200	5,200	0	0	0	5,200	0	No adjustments made
340207	Consultants-Recreation Facilities Planning & Management	30,000	76,010	0	0	146,314	222,324	146,314	Additional allocation for Roebourne Recreation Precinct planning and to progress with Bulgarra POS design and golf course master plan as per New Initiatives list
340208	Walking Paths Network Expenses	0	0	0	0	0	0	0	No adjustments made
340209	Community Club Development	22,500	22,500	0	0	1,820	24,320	1,820	Minor adjustments made
340212	Disability Inclusion Project	7,000	7,000	0	0	0	7,000	0	No adjustments made
340214	Contribution To St Lukes Oval	20,000	20,000	0	0	2,158	22,158	2,158	Minor adjustments made
340215	Major Community Event	307,000	307,000	(59,886)	0	0	247,114	(59,886)	Amount carried forward to next financial year
340216	Community Art Exhibition Expense	1,380	1,380	0	0	0	1,380	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
340600	Depreciation-Recreation	38,102	33,462	0	0	0	33,462	0	No adjustments made
340610	Loss On Sale - Infrastructure	3,568	3,568	0	0	0	3,568	0	No adjustments made
342200	Playground Maintenance	266,032	258,072	0	0	(5,000)	253,072	(5,000)	Identified savings in plant operating costs
344000	MSIS - Employment Costs	45,008	42,748	0	0	(1,292)	41,456	(1,292)	Identified savings as per EMT review based on YTD vacancies and savings
344010	MSIS - Office Expenses	1,500	1,500	0	0	(273)	1,227	(273)	Minor adjustments made
344200	MSIS - Retention Payments	93,333	93,333	0	0	(12,000)	81,333	(12,000)	Doctor left during the year, forgoing incentive payment
346030	Roebourne Building (ex shire office)	99,828	99,828	0	0	(13,997)	85,831	(13,997)	Adjusted to match proper level of service
346033	Wickham Building (ex Clinic)	11,444	11,444	0	0	(719)	10,725	(719)	Minor adjustments made
346200	Compliance Auditing and Inspections	150,000	100,000	0	(30,000)	0	70,000	(30,000)	Activities conducted by internal staff
346214	Medical Housing Expenses	39,923	39,923	0	0	0	39,923	0	No adjustments made
348000	Employment Costs-The Youth Shed	357,789	507,789	0	0	(39,936)	467,853	(39,936)	Identified savings as per EMT review based on YTD vacancies and savings
348010	Office Expenses-The Youth Shed	7,000	7,000	0	0	0	7,000	0	No adjustments made
348020	Plant Operating Costs-The Youth Shed	4,500	2,282	0	0	0	2,282	0	No adjustments made
348030	The Youth Shed	293,756	333,756	(33,819)	0	0	299,937	(33,819)	Outdoor redesign project to be completed next financial year
348040	Equipment Repairs & Replacement-The Youth Shed	3,994	3,994	0	0	0	3,994	0	No adjustments made
348050	The Youth Shed Indoor Play - Playtec Maintenance	16,200	16,200	0	0	0	16,200	0	No adjustments made
348060	Administration-The Youth Shed	215,864	215,864	0	0	0	215,864	0	No adjustments made
348200	Contribution-Roebourne Youth Centre	3,640	3,640	0	0	0	3,640	0	No adjustments made
348201	The Youth Shed-Programmes	217,516	217,516	0	0	(41,582)	175,934	(41,582)	Identified savings in employment expenses
348205	The Youth Shed-Confectionery/Drinks Purchases	60,000	52,000	0	(6,509)	0	45,491	(6,509)	Reduced in line with decrease in sales income
348600	Depreciation-The Youth Shed	137,530	135,822	0	13,042	0	148,864	13,042	Minor adjustments made due to effect of additions and disposals
350000	Employment Costs-Karratha Leisureplex	2,227,172	2,561,539	0	0	(2,878)	2,558,661	(2,878)	Identified savings as per EMT review based on YTD vacancies and savings
350010	Office Expenses-Karratha Leisureplex	272,027	52,300	0	0	49,000	101,300	49,000	Additional allocation for Leisureplex 1 year anniversary party as per New Initiatives list
350020	Plant Operating Costs-Karratha Leisureplex	11,652	9,944	0	0	0	9,944	0	No adjustments made
350030	Karratha Leisureplex	1,208,069	1,847,059	0	0	134,538	1,981,597	134,538	Includes increases in security costs of \$60K, increased cleaning expenses in line with level of service of \$47K and electricity usage of \$50K
350040	Equipment Repairs & Replacement	39,500	39,500	0	0	0	39,500	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
350060	Administration-Karratha Leisureplex	1,079,321	1,079,321	0	0	0	1,079,321	0	No adjustments made
350200	Karratha Leisureplex - Programs	133,900	133,900	0	0	10	133,910	10	Minor adjustments made
350201	Merchandise Expenses-Karratha Leisureplex	100,000	100,696	0	0	0	100,696	0	No adjustments made
350600	Depreciation-Karratha Leisureplex	0	22,110	0	10,172	0	32,282	10,172	Minor adjustments made due to effect of additions and disposals
351030	Wickham Recreation Facility Building	0	0	0	0	8,350	8,350	8,350	Increase in line with new funding agreement expected Apr 14
352000	Employment Costs-Pam Buchanan Family Centre	152,111	68,612	0	0	16,344	84,956	16,344	Increased in line with final salary expenses prior to commencement of lease
352010	Office Expenses-Pam Buchanan Family Centre	0	0	0	0	0	0	0	No adjustments made
352020	Plant Operating Costs-Pam Buchanan Family Centre	8,892	8,152	0	0	0	8,152	0	No adjustments made
352030	Pam Buchanan Family Centre	150,292	148,042	0	0	27,622	175,664	27,622	Increase for cleaning services (now discontinued) and maintenance costs
352060	Administration-Pam Buchanan Family Centre	107,932	107,932	0	0	0	107,932	0	No adjustments made
352201	Pam Buchanan Family Centre - Consumables	0	0	0	0	0	0	0	No adjustments made
352202	Pam Buchanan Family Centre - Cafe Expenses	66,000	60,000	0	0	(16,927)	43,073	(16,927)	Amendments in line with final café expenses as no longer run by Shire
352600	Depreciation-Pam Buchanan Family Centre	193,715	194,165	0	51,097	0	245,262	51,097	Minor adjustments made due to effect of additions and disposals
353200	Expenses-Asbestos Removal Roebourne Project	0	0	0	0	0	0	0	No adjustments made
370000	Employment Costs-Economic Development	185,641	185,641	0	0	31	185,672	31	Minor adjustments made
370010	Office Expenses-Economic Development	1,680	1,680	0	0	1,343	3,023	1,343	Minor adjustments made
370020	Plant Operating Costs-Economic Development	1,267	1,267	0	0	0	1,267	0	No adjustments made
370200	Economic Development Prospectus Project	0	44,000	0	0	700	44,700	700	Minor adjustments made
370202	City Status Project	30,000	10,000	0	0	20,000	30,000	20,000	Additional allocation for production of DVD and presentation as per New Initiatives list
370205	Home Based Business Project	0	3,180	0	0	0	3,180	0	No adjustments made
370207	Small Business Development	30,000	10,000	0	0	0	10,000	0	No adjustments made
370208	Small Business Map and Gap Project	0	4,500	0	0	0	4,500	0	No adjustments made
370210	Sister City Program	30,000	30,000	0	0	(10,000)	20,000	(10,000)	Identified savings in program
380000	Employment Costs-Rangers to be re-allocated	119,926	100,716	0	0	(56,355)	44,361	(56,355)	Identified savings as per EMT review based on YTD vacancies and savings
380001	Employment Costs-Sanitation Other	90,316	90,316	0	0	0	90,316	0	No adjustments made
380002	Employment Costs-Parking Facilities	135,463	135,463	0	0	0	135,463	0	No adjustments made
380003	Employment Costs-Animal Control	481,653	481,653	0	0	0	481,653	0	No adjustments made
380004	Employment Costs-Law, Order & Public Safety	45,157	45,157	0	0	0	45,157	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
380009	Other Sundry Expenses-Animal Control	21,900	32,600	0	0	(7,100)	25,500	(7,100)	Reduced expenditure due to cat sterilisation grant
380010	Office Expenses-Rangers	3,569	3,490	0	0	(960)	2,530	(960)	Minor adjustments made
380020	Plant Operating Costs	78,156	74,856	0	0	0	74,856	0	No adjustments made
380030	Rangers Buildings Maintenance	2,500	2,500	0	0	797	3,297	797	Minor adjustments made
380040	Equipment Repair & Replacement	0	0	0	0	0	0	0	No adjustments made
380060	Administration	269,830	269,830	0	0	0	269,830	0	No adjustments made
380200	Fire Suppression	300	300	0	0	0	300	0	No adjustments made
380201	Other Control Expenses-Fire Prevention	2,550	2,550	0	0	(1,433)	1,117	(1,433)	Minor adjustments made
380212	Community Education/Promotions	32,500	40,000	0	0	0	40,000	0	No adjustments made
380220	Cyclone Preparation	337,210	254,713	0	0	(2,465)	252,248	(2,465)	Minor adjustments made
380223	Off Road Vehicle Control-Karratha Back Beach	0	0	0	0	0	0	0	No adjustments made
380224	Offroad Vehicle Signage & Education	9,000	9,000	0	0	(3,861)	5,139	(3,861)	Minor adjustments made
380225	Legal Expenses-Other Law Order & Public Safety	0	4,000	0	0	0	4,000	0	No adjustments made
380226	Other Control Expenses-Other Law Order & Public Safety	0	0	0	0	0	0	0	No adjustments made
380227	Off Road Vehicle Track	50,000	50,000	(25,000)	0	0	25,000	(25,000)	Application still being assessed by DLG and unlikely to happen this financial year
380230	Removal/Disposal Of Abandoned Car Bodies	18,000	25,000	0	0	15,000	40,000	15,000	Increase due to Back Beach cleanup request
380600	Depreciation-Law, Order & Public Safety	60,240	101,844	0	0	0	101,844	0	No adjustments made
380601	Depreciation-Animal Control	9,760	10,278	0	0	0	10,278	0	No adjustments made
380610	Loss On Sale - Animal Control	634	634	0	0	0	634	0	No adjustments made
384210	Cleaverville Beach	22,140	22,140	0	0	400	22,540	400	Minor adjustments made
384211	40 Mile Beach	21,140	21,140	0	0	(4,000)	17,140	(4,000)	Minor adjustments made
384212	Overflow Caravan Park Mtce	0	0	0	0	0	0	0	No adjustments made
384213	Miaree Pool	7,500	7,500	0	0	0	7,500	0	No adjustments made
384600	Depreciation-Camping Grounds	2,200	1,836	0	0	0	1,836	0	No adjustments made
400010	Sundry Expenses	0	0	0	0	0	0	0	No adjustments made
400050	Interest On Loan Repayments-Staff Housing	0	0	0	0	0	0	0	No adjustments made
400060	Administration	161,898	161,898	0	0	0	161,898	0	No adjustments made
400200	Staff Housing-Op Costs	182,003	184,309	0	0	19,497	203,806	19,497	Insurance premiums adjusted in line with actual

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400201	Staff Housing-Mtce Costs	574,434	574,434	0	0	(38,408)	536,026	(38,408)	Amended to reflect lower annual spend across a number of properties
400221	Leased-52 Desert Pea Boulevard	78,240	78,240	0	0	(25,107)	53,133	(25,107)	Identified savings due to leased property handed back
400222	Leased-4 Flannelbush Turn	83,400	83,400	0	0	(35,152)	48,248	(35,152)	Identified savings due to leased property handed back
400223	Leased-500 Murray St, Pt Samson	0	65,172	0	0	0	65,172	0	No adjustments made
400224	Leased-20E Kallama Parade	0	0	0	0	0	0	0	No adjustments made
400225	Leased-5B Bergin Close	0	0	0	0	0	0	0	No adjustments made
400226	Leased-4 Kwong Close	0	0	0	0	0	0	0	No adjustments made
400227	Leased-1 Blinco Rd	73,020	73,020	0	0	0	73,020	0	No adjustments made
400228	Leased-23 Rodgers Way	69,200	69,200	0	0	(48,458)	20,742	(48,458)	Identified savings due to leased property handed back
400230	Leased-14 Honeyeater Corner	0	103,282	0	0	0	103,282	0	No adjustments made
400231	Leased-18 Bettong Bend	81,548	81,548	0	0	0	81,548	0	No adjustments made
400232	Leased-15 Gecko Circle	81,576	81,576	0	0	(59,793)	21,783	(59,793)	Identified savings due to leased property handed back
400233	Leased-14D Kallama Pde	54,756	54,756	0	0	(5,435)	49,321	(5,435)	Identified savings due to leased property handed back
400234	Leased-13 Gecko Circle	95,600	37,280	0	0	0	37,280	0	No adjustments made
400235	Leased-19 Leonard Way	49,536	49,536	0	0	(3,260)	46,276	(3,260)	Identified savings due to leased property handed back
400236	Leased-25 Marsh Way	52,140	52,140	0	0	(4,345)	47,795	(4,345)	Identified savings due to leased property handed back
400237	Leased-2 Delmere Drive	72,996	72,996	0	0	(59,502)	13,494	(59,502)	Identified savings due to leased property handed back
400239	Leased-19 Finch Street	88,440	0	0	0	0	0	0	No adjustments made
400240	Leased-12 Leslie Loop	0	0	0	0	0	0	0	No adjustments made
400242	Leased-27 Buchanan Cct	79,908	79,908	0	0	(57,407)	22,501	(57,407)	Identified savings due to leased property handed back
400243	Leased-42A Brooks Way	52,134	52,134	0	0	(134)	52,000	(134)	Identified savings due to leased property handed back
400244	Leased-931 Walcott Way	52,140	50,364	0	0	0	50,364	0	No adjustments made
400245	Leased-38 Lewis Drive	62,702	62,702	0	0	(15,776)	46,926	(15,776)	Identified savings due to leased property handed back
400246	Leased-New Positions	300,000	35,000	0	0	0	35,000	0	No adjustments made
400247	Leased-41 Delambre Mews	0	0	0	0	0	0	0	No adjustments made
400248	Leased-17 Kallama Parade	78,000	78,000	0	0	0	78,000	0	No adjustments made
400249	Leased-Unit 16, Lot 501 Padbury Way	67,620	54,754	0	0	0	54,754	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
400250	Leased-Unit 21, Lot 501 Padbury Way	67,620	67,620	0	0	(66,762)	858	(66,762)	Identified savings due to leased property handed back
400251	Leased-20 Calliance Way	78,670	78,670	0	0	0	78,670	0	No adjustments made
400252	Leased-6C Kallama Parade	55,401	41,712	0	0	0	41,712	0	No adjustments made
400253	Leased-16 Garland Place	80,661	80,661	0	0	0	80,661	0	No adjustments made
400254	Leased - 4B Raynor Rd	0	52,140	0	0	0	52,140	0	No adjustments made
400255	Leased - 13 Wagari Drive	0	46,006	0	0	0	46,006	0	No adjustments made
400257	Leased - 354 Samson Way	0	36,990	0	0	0	36,990	0	No adjustments made
400600	Depreciation-Staff Housing	434,230	435,210	0	127,208	0	562,418	127,208	Minor adjustments made due to effect of additions and disposals
400652	Alloc - Aerodromes & Waste	(700,063)	(700,063)	0	0	0	(700,063)	0	No adjustments made
400653	Alloc - Town Planning	0	0	0	0	0	0	0	No adjustments made
400654	Alloc - Building Control	0	0	0	0	0	0	0	No adjustments made
400655	Alloc - General Administration	(1,577,974)	(1,577,974)	0	0	0	(1,577,974)	0	No adjustments made
400656	Alloc - Health Administration	0	0	0	0	0	0	0	No adjustments made
400657	Alloc - Karratha Leisureplex	0	0	0	0	0	0	0	No adjustments made
400658	Alloc - Roebourne Aquatic Centre	0	0	0	0	0	0	0	No adjustments made
400660	Alloc - Ts Overheads	0	0	0	0	0	0	0	No adjustments made
400661	Alloc - Community	0	0	0	0	0	0	0	No adjustments made
400662	Alloc - Recreation	(54,756)	(54,756)	0	0	0	(54,756)	0	No adjustments made
400664	Alloc - PS Overheads	0	0	0	0	0	0	0	No adjustments made
400665	Alloc - Rangers	0	0	0	0	0	0	0	No adjustments made
400666	Alloc - Waste Management	0	0	0	0	0	0	0	No adjustments made
400671	Alloc - Medical Housing	0	0	0	0	0	0	0	No adjustments made
402060	Administration	35,539	35,539	0	0	0	35,539	0	No adjustments made
402200	Domestic Refuse Collection	651,652	911,108	0	0	0	911,108	0	No adjustments made
402201	Recycling	163,200	163,200	0	(41,400)	0	121,800	(41,400)	Reallocation to liquid waste, design & investigations and office expenses
402203	Bin Repairs/Replacement	55,198	55,198	0	(6,709)	0	48,489	(6,709)	Reallocation to design & investigations and office expenses
402204	Litter Control	814,824	814,824	0	280,000	0	1,094,824	280,000	Reallocation from street cleaning & footpath maintenance as will now be undertaken by contractor under the control of Waste Services. Combined programs have identified savings of \$192K
402205	Rubbish Collection Parks, Open Spaces & Events	76,657	111,253	0	0	0	111,253	0	No adjustments made
402206	Trade/Commercial Refuse	301,774	431,662	0	(17,595)	0	414,067	(17,595)	Reallocated to design & investigations
402207	Washpad Maintenance Depot	4,400	14,156	0	0	0	14,156	0	No adjustments made
402411	Write - Off Bad Debts - Industrial Commercial Refuse Collection Fees	0	0	0	0	0	0	0	No adjustments made

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402600	Depreciation-Waste Collection	42,980	258,378	0	(11,929)	0	246,449	(11,929)	Minor adjustments made due to effect of additions and disposals
402610	Loss On Sale	4,122	4,122	0	0	0	4,122	0	No adjustments made
404040	Equipment Repair & Replacement (7 Mile Tip)	9,040	9,040	0	0	0	9,040	0	No adjustments made
404050	Interest On Loan Repayments-Wickham Transfer Station	0	0	0	0	0	0	0	No adjustments made
404060	Administration	1,222,792	1,222,792	0	0	0	1,222,792	0	No adjustments made
404200	Landfill Operation	3,557,544	4,742,717	0	(191,484)	0	4,551,233	(191,484)	Identified savings in employment costs as per EMT review based on YTD vacancies and savings
404201	Liquid Waste Ponds	38,500	38,500	0	14,000	0	52,500	14,000	Reallocation from recycling expenses
404205	Refuse Site-Other	0	0	0	0	0	0	0	No adjustments made
404210	Wickham Transfer Station	712,988	883,232	0	(1,320)	0	881,912	(1,320)	Minor adjustments made
404410	Doubtful Debts	0	0	0	0	0	0	0	No adjustments made
404600	Depreciation-Landfill Operations	389,850	351,900	0	(40,226)	0	311,674	(40,226)	Minor adjustments made due to effect of additions and disposals
406000	PS - Employment Costs	646,320	599,947	0	0	4,811	604,758	4,811	Minor adjustments made
406010	PS - Office Expenses	160,000	0	0	0	0	0	0	No adjustments made
406020	PS - Plant Operating Costs	34,640	35,440	0	0	(198)	35,242	(198)	Minor adjustments made
406040	PS - Equipment repairs & replacement	4,700	4,700	0	0	(2,900)	1,800	(2,900)	Minor adjustments made
406401	PS - Less Allocated To Works	(723,786)	(726,202)	0	(6,527)	0	(732,729)	(6,527)	Adjustment to Corporate cost allocations
406600	PS-Depreciation	31,400	29,832	0	0	0	29,832	0	No adjustments made
408000	WM - Employment Costs	1,452,379	1,459,068	0	(3,580)	0	1,455,488	(3,580)	Identified savings as per EMT review based on YTD vacancies and savings
408001	WM-Design & Investigation	50,000	50,000	0	35,000	0	85,000	35,000	Reallocation from recycling expenses and commercial refuse
408010	WM - Office Expenses	60,400	51,650	0	16,600	0	68,250	16,600	Reallocation from recycling expenses
408020	WM - Plant Operating Costs	35,604	44,404	0	0	0	44,404	0	No adjustments made
408401	WM - Less Allocated To Works	(2,874,439)	(2,881,128)	0	0	0	(2,881,128)	0	No adjustments made
410020	Fleet Management	66,500	66,500	0	0	(6,483)	60,017	(6,483)	Identified savings as no additional works have been required to date
410040	Stores Consumables & Minor Equipment	4,000	4,000	0	0	0	4,000	0	No adjustments made
410200	Depot Maintenance	402,407	394,861	0	0	(27,302)	367,559	(27,302)	Identified savings in building maintenance costs YTD
410201	Roebourne Depot Maintenance	25,581	25,581	0	0	(6,028)	19,553	(6,028)	Amended to reflect lower actual spend
410202	Stock Variations & Adjustments	372	248	0	0	0	248	0	No adjustments made
410203	Sale of Scrap Expenses	2,120	2,945	0	0	0	2,945	0	No adjustments made
410600	Depreciation-Depots	30,970	38,071	0	(317)	0	37,754	(317)	Minor adjustments made due to effect of additions and disposals
410610	Loss On Sale - Plant	0	0	0	0	0	0	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
412040	Minor Tools Replacement	9,640	9,640	0	0	600	10,240	600	Minor adjustments made
412050	Interest on Loan Repayments - Plant	0	0	0	0	0	0	0	No adjustments made
412200	Workshop Cleaning & Maintenance	453,430	632,205	0	0	(136,961)	495,244	(136,961)	Identified savings due to staff vacancy
412300	Plant-Repairs	1,244,857	2,006,768	0	0	(186,585)	1,820,183	(186,585)	Identified savings due to prior misallocation
412301	Plant-Tyres & Tracks	120,000	120,000	0	0	4,711	124,711	4,711	Amended to reflect higher actual spend
412302	Plant-Insurance & Rego	33,375	140,850	0	(8,364)	0	132,486	(8,364)	Reallocation to insurance excess
412303	Plant-Fuel	830,000	830,000	0	0	115,454	945,454	115,454	Increase in fuel expenditure due to improved preventative maintenance enabling less plant down time
412304	Plant-Oils & Grease	27,288	27,288	0	0	0	27,288	0	No adjustments made
412350	Less Plant Expenses Allocated	(1,410,689)	(3,270,209)	0	0	0	(3,270,209)	0	No adjustments made
412600	Depreciation-Workshop	30,070	159,264	0	(9,409)	0	149,855	(9,409)	Minor adjustments made due to effect of additions and disposals
420040	Sundry Equipment Purchases	3,600	13,600	0	0	(4,000)	9,600	(4,000)	Minor adjustments made
420200	Reseal Roads	100,000	100,000	0	0	30,000	130,000	30,000	Amended to reflect higher actual spend
420202	Sheeting Roads	123,850	123,850	0	876,150	0	1,000,000	876,150	Increase as per Cyclone Christine insurance claim calculated to date
420205	Other Road & Street Mtce	334,912	334,912	0	0	(89,886)	245,026	(89,886)	Identified savings due to operator absence
420207	Pastoral Access Road Mtce	370,437	370,437	0	0	(1,338)	369,099	(1,338)	Minor adjustments made
420208	Town Street Maintenance	915,353	915,353	0	0	(7,628)	907,725	(7,628)	Identified savings in contractor expenses
420250	Traffic Signs & Control-Rural	338,639	338,639	0	0	0	338,639	0	No adjustments made
420252	Bridge Maintenance	36,886	36,886	0	0	2,500	39,386	2,500	Minor adjustments made
420253	Crossover Contributions	0	0	0	0	1,000	1,000	1,000	Minor adjustments made
420255	Street Lights-Electricity	419,440	419,440	0	0	0	419,440	0	No adjustments made
420257	Street Tree Maintenance	148,693	143,105	0	0	(22,482)	120,623	(22,482)	Amended to reflect lower actual spend
420600	Depreciation-Roads & Streets	2,483,655	2,888,988	0	(53,241)	0	2,835,747	(53,241)	Minor adjustments made due to effect of additions and disposals
420610	Loss On Sale - Infrastructure	109,828	109,828	0	0	0	109,828	0	No adjustments made
424040	Equipment Repairs And Replacement (Parks & Gardens)	40,000	40,000	0	0	(8,000)	32,000	(8,000)	Minor adjustments made
424200	Parks & Gardens Maintenance	1,841,000	1,772,344	0	(200,000)	(34,890)	1,537,454	(234,890)	Various savings identified as well as \$200K reallocated to capital
424202	Schools Maintenance Assistance	6,531	6,531	0	0	0	6,531	0	No adjustments made
424600	Depreciation-Parks & Gardens	109,700	191,040	0	(9,410)	0	181,630	(9,410)	Minor adjustments made due to effect of additions and disposals
424610	Loss on Sale-Parks & Gardens	5,206	5,206	0	0	0	5,206	0	No adjustments made
426200	Drainage	27,332	27,332	0	0	0	27,332	0	No adjustments made
426201	Drainage Maintenance	303,674	303,674	0	0	0	303,674	0	No adjustments made
426600	Depreciation-Drainage	22,000	22,000	0	0	0	22,000	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
428200	Footpath Maintenance	757,033	507,033	0	(203,391)	0	303,642	(203,391)	Reallocation of footpath sweeping to litter control as will now be undertaken by contractor under the control of Waste Services
428600	Depreciation-Footpaths	250,000	250,000	0	0	0	250,000	0	No adjustments made
432201	Effluent Tank Maintenance	618,721	448,964	0	0	15,613	464,577	15,613	Increased electricity expenses for No. 2 Gap Ridge waste water plant
432600	Depreciation-Effluent System	27,490	27,490	0	0	0	27,490	0	No adjustments made
432610	Loss on sale - effluent system	0	0	0	91,718	0	91,718	91,718	Loss on sale relating to Waste Water Treatment Plant - Non cash item
434200	Cemetery Maintenance	100,741	100,741	0	0	(49,993)	50,748	(49,993)	Identified savings on Cemetery Master Plan works conducted by internal staff rather than contractors
436200	Public Toilets Maintenance	246,180	246,180	0	0	22,287	268,467	22,287	Various adjustments to align level of service including an increase in the level of service for Tambrey Oval toilets
436600	Depreciation-Public Toilets	8,930	8,930	0	28,835	0	37,765	28,835	Minor adjustments made due to effect of additions and disposals
438200	Beach Maintenance	77,697	37,697	0	0	0	37,697	0	No adjustments made
438201	Pt Samson Dune Protection & Walkways	10,360	10,360	0	0	0	10,360	0	No adjustments made
438202	Hearsons Cove Maintenance	12	12	0	0	218	230	218	Minor adjustments made
438203	Boat Ramp Maintenance	156,573	156,573	0	0	(26,724)	129,849	(26,724)	Identified savings in contractor and material costs
438204	Advisory Signage-Dampier Boat Ramp	197	197	0	0	(4)	193	(4)	Minor adjustments made
438600	Depreciation-Beaches, Boat Ramps, Jetties	125,000	125,000	0	0	0	125,000	0	No adjustments made
442200	Open Space/Drain Reserve Mtce	1,008,828	1,008,828	0	0	0	1,008,828	0	No adjustments made
442202	Median Strip Maintenance	57,003	57,003	0	0	3,000	60,003	3,000	Minor adjustments made
442203	Street Cleaning Mtce	440,529	440,529	0	(268,917)	0	171,612	(268,917)	Reallocation of street sweeping to litter control as will now be undertaken by contractor under the control of Waste Services
442204	Information Bay Maintenance	9,569	9,569	0	0	(342)	9,227	(342)	Minor adjustments made
442205	Roebourne Tourist Bureau Gardens	3,680	3,680	0	0	0	3,680	0	No adjustments made
442207	Dampier Highway Streetscape	93,338	81,074	0	0	0	81,074	0	No adjustments made
442208	Roundabout Maintenance	100,000	101,311	0	0	0	101,311	0	No adjustments made
442600	Depreciation-Town Beautification	22,800	22,800	0	0	0	22,800	0	No adjustments made
444201	Private Works - Exp Acc	0	119,953	0	0	(9,705)	110,248	(9,705)	Identified savings in contractor expenses for private works
446000	Works - Employment Costs	522,827	759,263	0	0	0	759,263	0	No adjustments made
446002	Works - EB Meeting	0	0	0	0	0	0	0	No adjustments made
446010	Works - Office Expenses	225	225	0	0	(11)	214	(11)	Minor adjustments made
446401	Works - Less Allocated To Works	(616,558)	(618,616)	0	0	(20,333)	(638,949)	(20,333)	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
448000	PG - Employment Costs	462,020	462,020	0	0	258	462,278	258	Minor adjustments made
448401	PG - Less Allocated To Works	(646,021)	(616,473)	0	0	0	(616,473)	0	No adjustments made
460000	KTA Airport - Employment Costs	2,000,579	1,980,579	0	2,422	0	1,983,001	2,422	Minor adjustments made
460010	KTA Airport - Office Expenses	201,886	215,207	0	(31,660)	0	183,547	(31,660)	Identified savings in Avdata costs
460011	KTA Airport - Marketing Expenses	19,600	19,600	0	400	0	20,000	400	Minor adjustments made
460020	KTA Airport - Plant Operating Costs	44,084	44,084	0	0	0	44,084	0	No adjustments made
460030	KTA Airport - Karratha Terminal Building - Op Exp	2,844,189	2,638,459	0	28,360	0	2,666,819	28,360	Increases in various compliance requirements not initially budgeted for
460031	KTA Airport - Landside Mtce	1,660,161	1,556,161	0	(196,280)	0	1,359,881	(196,280)	Landscaping works reallocated to new account
460032	KTA Airport - Airside Mtce	247,008	301,737	0	0	0	301,737	0	No adjustments made
460034	KTA Airport - Landside Mtce - Bayly Avenue Open Space	10,000	10,000	0	(10,000)	0	0	(10,000)	Budget reallocated to new account
460035	KTA Airport - Workshop	0	0	0	0	0	0	0	No adjustments made
460040	KTA Airport - Equipment Replacement & Repair	27,400	27,400	0	0	0	27,400	0	No adjustments made
460050	KTA Airport - Interest On Loan Repayments Karratha Airport	0	0	0	0	0	0	0	No adjustments made
460060	KTA Airport - Administration	1,114,203	1,114,203	0	0	0	1,114,203	0	No adjustments made
460200	KTA Airport Security	434,600	434,600	0	377,721	0	812,321	377,721	Increased expenditure for various audit requirements
460201	KTA Airport - Consultants For Studies	250,000	150,000	0	15,000	0	165,000	15,000	Increased allocation for Airport Solar Project as per New Initiatives list
460203	KTA Airport - Terminal Mtce - Flight Display System Maintenance	2,000	22,000	(22,000)	0	0	0	(22,000)	Unlikely to proceed in this financial year
460205	KTA Airport - Recoverable	0	0	0	0	0	0	0	No adjustments made
460600	KTA Airport - Depreciation	1,875,650	1,880,914	0	84,136	0	1,965,050	84,136	Minor adjustments made due to effect of additions and disposals
460610	Loss on Sale - Airport	11,793	11,793	0	0	0	11,793	0	No adjustments made
462000	TTI - Employment Costs	1,052,707	1,052,707	0	0	(3,756)	1,048,951	(3,756)	Identified savings as per EMT review based on YTD vacancies and savings
462010	TTI - Office Expenses	44,000	164,000	0	0	0	164,000	0	No adjustments made
462030	TTI Building - Mtce Exp	24,200	24,200	0	0	(10,000)	14,200	(10,000)	Identified savings
462040	TTI - Equipment Repairs & Replacement	15,000	15,000	0	0	(5,000)	10,000	(5,000)	Identified savings
462201	TTI - Stock - Consumables	34,500	34,500	0	0	0	34,500	0	No adjustments made
462202	TTI - Kiosk Expenses	602,000	602,000	0	0	(2,000)	600,000	(2,000)	Identified savings
462204	TTI - Bar Expenses	450,000	450,000	0	0	100,000	550,000	100,000	Increased in line with actual expense
462600	Depreciation-TTI	17,160	16,932	0	0	0	16,932	0	No adjustments made
464030	Other Airports Building	546	546	0	0	164	710	164	Identified savings in Avdata costs
464031	Runway & Grounds- Roebourne	6,000	6,000	0	0	0	6,000	0	No adjustments made
470000	Tech Serv - Employment Costs	2,309,865	2,309,865	0	0	25,147	2,335,012	25,147	Increased in line with required level of service
470001	Tech Serv - Design & Investigations	90,000	90,000	0	0	4,402	94,402	4,402	Identified savings in Avdata costs

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
470010	Tech Serv - Office Expenses	0	0	0	0	0	0	0	No adjustments made
470020	Tech Serv - Plant Operating Costs	73,100	72,711	0	0	0	72,711	0	No adjustments made
470040	Tech Serv - Equipment Repairs/Replace	2,000	2,000	0	0	0	2,000	0	No adjustments made
470045	Asset Management	120,000	93,011	0	0	(9,160)	83,851	(9,160)	Identified savings in road data collection
470060	Administration	2,966,817	2,966,817	0	0	0	2,966,817	0	No adjustments made
470400	Less Allocated To Works	(4,091,883)	(4,889,152)	0	247,387	87,099	(4,554,666)	334,486	Adjustment to Corporate cost allocations
470600	Depreciation-Tech Services	12,800	61,548	0	(4,087)	0	57,461	(4,087)	Minor adjustments made due to effect of additions and disposals
480000	Tech Exec - Employment Costs	0	0	0	0	0	0	0	No adjustments made
480001	Employment Costs-Tech to be re-allocated	0	0	0	0	0	0	0	No adjustments made
480021	Tech Exec Alloc - Vehicle Expenses	8,004	8,004	0	0	0	8,004	0	No adjustments made
480650	Tech Services Allocated	(8,004)	(8,004)	0	0	0	(8,004)	0	No adjustments made
500000	Employment Costs-Building Control	674,293	561,295	0	0	(68,408)	492,887	(68,408)	Identified savings as per EMT review based on YTD vacancies and savings
500010	Office Expenses-Building	41,600	26,600	0	0	(4,064)	22,536	(4,064)	Minor adjustments made
500020	Plant Operating Costs	2,064	1,376	0	0	0	1,376	0	No adjustments made
500060	Administration	183,485	183,485	0	0	0	183,485	0	No adjustments made
500600	Depreciation-Building Control	4,030	8,532	0	0	0	8,532	0	No adjustments made
510000	Employment Costs-Health Services	660,501	646,941	0	0	4,131	651,072	4,131	Minor adjustments made
510010	Office Expenses-Health	6,615	6,615	0	0	5,102	11,717	5,102	Increase for additional asbestos works related to Cyclone Christine not funded by WANDRRA
510020	Plant Operating Costs	14,436	14,436	0	0	0	14,436	0	No adjustments made
510030	Maintenance-Sentinel Chicken Coop	500	500	0	0	0	500	0	No adjustments made
510040	Equipment Repairs And Replacement	4,200	4,200	0	0	3,750	7,950	3,750	Increase for purchase of chemical cabinet
510060	Administration	215,864	215,864	0	0	0	215,864	0	No adjustments made
510200	Carbon Neutral Programme Donation	0	0	0	0	0	0	0	No adjustments made
510201	Mosquito Management	63,329	63,329	0	0	(288)	63,041	(288)	Minor adjustments made
510202	Larvicide- Mosquito Management	10,000	11,000	0	0	0	11,000	0	No adjustments made
510203	Other Pest Control	500	500	0	0	0	500	0	No adjustments made
510204	Food Analysis & Water Sampling	4,900	4,572	0	0	1,228	5,800	1,228	Minor adjustments made
510205	Dog Health Program	19,000	19,000	0	0	(7,000)	12,000	(7,000)	Identified savings
510206	Food Safe Program	500	500	0	0	0	500	0	No adjustments made
510207	Other Health Promotions	0	5,000	0	0	(5,000)	0	(5,000)	Identified savings
510600	Depreciation-Maternal & Infant Health	14,865	14,865	0	0	0	14,865	0	No adjustments made
510601	Depreciation-Health Admin & Inspection	9,580	19,500	0	0	0	19,500	0	No adjustments made
510602	Depreciation-Pest Control	8,250	9,480	0	0	0	9,480	0	No adjustments made
510603	Depreciation-Other Health	2,520	2,520	0	0	0	2,520	0	No adjustments made

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
510611	Loss On Sale - Admin & Inspection	0	4,171	0	0	0	4,171	0	No adjustments made
520000	Employment Costs-Statutory Planning	1,113,862	1,099,172	0	0	(35,258)	1,063,914	(35,258)	Identified savings as per EMT review based on YTD vacancies and savings
520001	Employment Costs-Development Services to be allocated	313,802	313,802	0	52	0	313,854	52	Adjustment to Corporate cost allocations
520010	Office Expenses - Planning	87,000	81,000	0	0	(10,947)	70,053	(10,947)	Identified savings in subscriptions
520011	Support Services - Statutory Planning	508,000	335,000	0	0	(60,906)	274,094	(60,906)	Identified savings for City of Mandurah and other contractor services not utilised
520020	Plant Operating Costs	8,125	8,125	0	0	0	8,125	0	No adjustments made
520021	Plant Operating Costs-Develop Serv Alloc	3,852	3,852	0	0	0	3,852	0	No adjustments made
520040	Office Equipment Repairs And Replacement	2,000	2,000	0	0	0	2,000	0	No adjustments made
520060	Administration	323,796	323,796	0	0	0	323,796	0	No adjustments made
520200	Karratha City of the North Expenses	25,000	10,000	0	0	0	10,000	0	No adjustments made
520201	Local Planning Strategy (LPS)	4,133,413	3,088,413	(1,494,682)	(106,679)	(61,924)	1,425,128	(1,663,285)	Various projects carried forward to next financial year. Decreased by \$160K for Environmental & Coastal Strategy pending approval of funding
520600	Depreciation-Statutory Planning	28,440	24,980	0	(4,903)	0	20,077	(4,903)	Minor adjustments made due to effect of additions and disposals
520650	Development Services Allocated	(317,654)	(317,654)	0	0	0	(317,654)	0	No adjustments made
530000	Employment Costs-Strategic Planning	136,487	256,217	0	0	(28,229)	227,988	(28,229)	Identified savings as per EMT review based on YTD vacancies and savings
530010	Office Expenses - Strategic Planning	0	0	0	0	0	0	0	No adjustments made
530020	Plant Operating Costs	0	0	0	0	0	0	0	No adjustments made
560010	Development Services - Corporatised Expenses	90,535	50,535	0	0	(1,000)	49,535	(1,000)	Minor adjustments made
570010	SP & Infrastructure - Corporatised Expenses	0	32,000	0	0	3,000	35,000	3,000	Minor adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
100200	Rate/Penalty Write Offs	10,000	0	0	0	0	0	0	No adjustments made
100710	Rates Levied	(32,331,889)	(32,331,889)	0	0	0	(32,331,889)	0	No adjustments made
100711	Interim Rates	(3,371,976)	(3,371,976)	0	0	881,744	(2,490,232)	881,744	Reduction of \$1.1m for rates issued for Camp 123 and increased by \$260K for interim rates processed YTD
100712	Back Rates	(60,000)	(60,000)	0	0	40,000	(20,000)	40,000	Reduced in line with back rates processed YTD, no further back rates anticipated
100713	Rates Concessions	81,971	85,173	0	0	0	85,173	0	No adjustments made
100715	Ex Gratia Contribution to Capital Works	(725,000)	(725,000)	0	0	(124,500)	(849,500)	(124,500)	Increased in line with ex gratia contribution for Kangaroo Hill 1/7/12 - 30/6/13 invoiced in October 2013

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
100716	Rates Installment Charges	(126,500)	(160,000)	0	0	2,560	(157,440)	2,560	Minor adjustments made
100720	Property Enquiry Fees	(50,004)	(50,079)	0	0	(4,996)	(55,075)	(4,996)	Minor adjustments made
100790	Reimbursements-Search/Legal Fees	(1,800)	(5,182)	0	0	(34,818)	(40,000)	(34,818)	Increase as per General Procedure Claims lodged in January
100800	Late Payment Penalty Interest	(123,000)	(200,000)	0	0	(97,483)	(297,483)	(97,483)	Reduction of \$46K related to rates issued for Camp 123 and increased by \$143K penalty interest processed YTD
100801	Deferred Pensioner Interest	(480)	(320)	0	0	(30)	(350)	(30)	Minor adjustments made
102700	Financial Assistance Grant	(881,757)	(858,648)	0	0	0	(858,648)	0	No adjustments made
102701	Local Road Grant	(309,807)	(380,916)	0	0	0	(380,916)	0	No adjustments made
102713	Mining Lease - Royalties	(225,000)	(150,000)	0	0	190,300	40,300	190,300	Reduction due to nil activity advised by WBHO Civil for 2nd Quarter results
102800	Interest on Investments	(360,000)	(341,999)	0	0	(20,000)	(361,999)	(20,000)	Additional Income from investment of municipal funds
102802	Interest on Loans - Govt SSL	(3,926)	(3,926)	0	0	0	(3,926)	0	No adjustments made
102803	Interest Earned - Aerodrome	(267,290)	(360,985)	0	(75,741)	0	(436,726)	(75,741)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102804	Interest Earned - Walkington	(203)	(213)	0	(339)	0	(552)	(339)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102806	Interest Earned - Plant	(88,983)	(95,879)	0	19,363	0	(76,516)	19,363	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102807	Interest Earned - Dampier Drainage	(1,069)	(1,125)	0	596	0	(529)	596	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102808	Interest Earned-Infrastructure	(334,112)	(239,913)	0	80	0	(239,833)	80	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102809	Interest Earned-Workers Comp	(24,960)	(26,373)	0	6,357	0	(20,016)	6,357	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102811	Interest Earned-Waste Management	(662,136)	(826,193)	0	262,544	0	(563,649)	262,544	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102812	Interest Earned-Housing	0	0	0	0	0	0	0	No adjustments made
102815	Interest Earned-Aged Persons	(2,872)	(2,995)	0	674	0	(2,321)	674	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102816	Interest Earned-Public Open Space	(2,943)	0	0	(698)	0	(698)	(698)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102817	Interest Earned-History/Cultural	(2,177)	(2,284)	0	538	0	(1,746)	538	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102818	Interest Earned-Junior Sport	(3,730)	(3,933)	0	2,133	0	(1,800)	2,133	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102819	Interest Earned-Mosquito Control	(167)	(187)	0	40	0	(147)	40	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102820	Interest Earned-Medical Services Incentive Scheme	(10,349)	(10,865)	0	2,553	0	(8,312)	2,553	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102821	Interest Earned - Royalties for Regions	0	0	0	(7)	0	(7)	(7)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102822	Interest Earned - Employee Entitlements	(91,927)	(95,972)	0	24,480	0	(71,492)	24,480	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102823	Interest Earned - Community Development	(43,884)	(42,197)	0	13,721	0	(28,476)	13,721	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102825	Interest Earned - Restricted Funds Reserve	0	0	0	0	0	0	0	No adjustments made
110710	Freedom of Information Income	(360)	(360)	0	0	0	(360)	0	No adjustments made
110711	Sundry Income	(216)	(216)	0	0	(3,897)	(4,113)	(3,897)	Minor adjustments made
110770	LSL Contribution	0	0	0	0	(17,691)	(17,691)	(17,691)	Increase in line with recoup of Long Service Leave Liability from previous Shires
110772	FESA Admin Contribution	(15,190)	(17,336)	0	0	1,576	(15,760)	1,576	Decreased in line with actual income received
110779	Paid Parental Leave - Income	0	(19,907)	0	0	(29,859)	(49,766)	(29,859)	Increased in line with actual income received
110780	Reimbursements/Commissions & Rebates	(30,000)	(44,564)	0	(876,150)	(1,016,675)	(1,937,389)	(1,892,825)	Increase as per Cyclone Christine insurance claim calculated to date
110781	Workers Comp & Insurance Rebate	0	0	0	0	(60,053)	(60,053)	(60,053)	Increased in line with LGIS Member bonus rebate based on 12/13 actuals
110790	Workers Compensation Claims	(30,000)	(30,000)	0	0	0	(30,000)	0	No adjustments made
110791	Insurance Contributions Cash Settlement Monies Capital	(30,000)	(128,500)	0	0	0	(128,500)	0	No adjustments made
110800	Interest on Debtors Accounts	(30,000)	(30,000)	0	0	0	(30,000)	0	No adjustments made
110905	Proceeds of Sale - Corp Services	0	0	0	0	0	0	0	No adjustments made
110910	Profit on Sale-Corp Services	(3,059)	(3,059)	0	0	0	(3,059)	0	No adjustments made
112700	Rio Tinto and SOR Contribution-Pship Mgmt. Team	(756,000)	(756,000)	0	0	0	(756,000)	0	No adjustments made
112701	Contribution-Wickham Recreation Facility	(300,000)	(300,000)	0	0	(325,000)	(625,000)	(325,000)	New funding agreement expected Apr 14
112702	Rio Tinto and SOR Contrib-Dampier Community Hub	0	(4,000,000)	0	0	0	(4,000,000)	0	No adjustments made
202702	Contribution - Wick/Roeb SES	(1,700,000)	(673,190)	473,190	0	0	(200,000)	473,190	DFES loan repayment scheduled for July 2015. Rio Contribution not expected until July 2014.
202770	FESA Contrib - Bushfire Units	(24,000)	(21,700)	0	0	15,312	(6,388)	15,312	Adjusted in line with ESL Funding
202772	FESA Contrib - Karratha SES	(161,776)	(116,540)	0	0	18,460	(98,080)	18,460	Adjusted in line with ESL Funding
202773	FESA Contrib - Wick/Roeb SES	(14,915)	(14,915)	0	0	4,915	(10,000)	4,915	Adjusted in line with ESL Funding
210772	Refunds and Reimbursements	0	(6,000)	0	0	(1,700)	(7,700)	(1,700)	Increased in line with refunds received YTD
220770	Contributions To Public Affairs	(95,000)	(101,000)	0	0	0	(101,000)	0	No adjustments made
300710	Cossack Art Award Entry	(18,500)	(18,500)	0	0	270	(18,230)	270	Minor adjustments made
300770	Cossack Art Prizes - Contributions	(239,000)	(369,000)	(101,000)	0	0	(470,000)	(101,000)	Reallocation to reflect accounting treatment
300780	Cossack Sale Of Art Commission	(32,000)	(32,000)	0	0	16,183	(15,817)	16,183	Lower than anticipated art sales in 2013
304710	Aged Persons Homes-Rent Income	0	0	0	0	0	0	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
306771	Special Youth Projects Income	(100,000)	(100,000)	0	0	(26,000)	(126,000)	(26,000)	Woodside funding increased from \$45k to \$50k, \$15k from Pindan
306774	Regional Youth Coordinators Network Income	(4,000)	(2,000)	0	0	1,000	(1,000)	1,000	Minor adjustments made
308700	Government Grants	0	0	0	0	0	0	0	No adjustments made
308780	Sale of Sundry Items	0	0	0	0	(100)	(100)	(100)	Minor adjustments made
310702	Grants - Community Infrastructure Wellbeing Project	(500,000)	(500,000)	330,000	0	0	(170,000)	330,000	Funding for works not completed in this financial year to be received next financial year
310710	Professional Development Contributions	(20,000)	(20,000)	0	0	0	(20,000)	0	No adjustments made
310720	Cossack Community Day - Contribution Income	(31,000)	(34,000)	(15,881)	0	0	(49,881)	(15,881)	Reallocation to reflect accounting treatment
310760	Twilight Tunes Income	0	(25,000)	0	0	0	(25,000)	0	No adjustments made
310765	Community Art Exhibition Income	(1,380)	(1,380)	0	0	0	(1,380)	0	No adjustments made
310771	NAIDOC Week Income	(140,000)	(219,182)	0	0	0	(219,182)	0	No adjustments made
310772	Senior's Social Activities Income	0	0	0	0	0	0	0	No adjustments made
310773	Contribution-Cultural Planning & Development (incl REAF)	(290,000)	(325,000)	0	0	(31,046)	(356,046)	(31,046)	Increase as per higher achieved ticket income
310776	Sale of Merchandise	0	0	0	0	0	0	0	No adjustments made
310905	Proceeds on Sale-Community Development	0	0	0	0	0	0	0	No adjustments made
310910	Profit on Sale-Community Development	(2,310)	(2,310)	0	0	0	(2,310)	0	No adjustments made
312700	Grant-Arts & Culture Program	(82,000)	(60,000)	0	0	0	(60,000)	0	No adjustments made
312710	Arts & Culture Program - Events Income	(732,400)	(790,306)	0	0	39,325	(750,981)	39,325	Reduced due to lower cinema attendance over summer
316700	Grants-Community Safety	(224,000)	(275,550)	0	0	(22,000)	(297,550)	(22,000)	Increased for additional funding for Tidy Towns award winners including \$20K from WAPOL
316716	Contributions-PIRSA Pilbara Industry Road Safety Alliance	0	(80,000)	0	0	0	(80,000)	0	No adjustments made
320711	Lease Income-Millars Well Daycare	0	(40,000)	0	0	0	(40,000)	0	No adjustments made
320712	Lease Income-Bulgarr Daycare	0	(18,000)	0	0	0	(18,000)	0	No adjustments made
320713	Lease Income-Wickham Childcare	0	(900)	0	0	0	(900)	0	No adjustments made
324710	KEC - Programme Income	0	0	0	0	0	0	0	No adjustments made
326700	Government Grants-KAC	0	0	0	0	0	0	0	No adjustments made
326710	KAC Income-GST	0	0	0	0	0	0	0	No adjustments made
326711	KAC Income-Swimming Lessons-GST Free	0	0	0	0	0	0	0	No adjustments made
326715	KAC - Merchandise Sales	0	0	0	0	0	0	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
328710	Roebourne Pool Income-GST	(62,500)	(62,500)	0	0	18,300	(44,200)	18,300	Reduction in income due to lower demand
328711	RAC-Swimming lessons-GST Free	(10,000)	(10,000)	0	0	0	(10,000)	0	No adjustments made
328770	Education Dept - Roebourne Pool Contribution	(250,000)	(250,000)	0	0	(52,000)	(302,000)	(52,000)	Increased contribution from Education Department as calculated on actual costs
328905	Proceeds of Sale - RAC	0	0	0	0	0	0	0	No adjustments made
328910	Profit On Sale - RAC	0	0	0	0	0	0	0	No adjustments made
330700	Grants and Subsidies	(25,000)	(25,000)	0	0	0	(25,000)	0	No adjustments made
330710	Sale Of Library Bags, Books & Misc	(4,800)	(4,901)	0	0	0	(4,901)	0	No adjustments made
330711	Lost Books Income	(960)	(2,576)	0	0	0	(2,576)	0	No adjustments made
330712	Overdue Administration Fees	(480)	(1,065)	0	0	0	(1,065)	0	No adjustments made
330713	Sundry Income - Karratha Library	(6,200)	(12,900)	0	0	(2,900)	(15,800)	(2,900)	Minor adjustments made
330714	Sundry Income - Dampier Library	(800)	(880)	0	0	200	(680)	200	Minor adjustments made
330715	Sundry Income - Wickham Library	(800)	(1,880)	0	0	0	(1,880)	0	No adjustments made
330716	Sundry Income - Roebourne Library	(800)	(1,475)	0	0	(80)	(1,555)	(80)	Minor adjustments made
330780	Commission-Hpt/Ctt Tests (Drivers Licence Tests)	0	(250)	0	0	0	(250)	0	No adjustments made
332700	Cossack - Grant Income	(120,000)	(120,000)	0	0	0	(120,000)	0	No adjustments made
332710	Income - Cossack	(80,000)	(50,524)	0	0	5,000	(45,524)	5,000	Decreased in line with actual income received
332770	Sundry Donations & Contributions	(12,000)	(13,040)	0	0	7,000	(6,040)	7,000	Decreased in line with actual income received
332905	Proceeds of Sale - Cossack Operations	0	0	0	0	0	0	0	No adjustments made
332910	Profit on Sale - Cossack Operations	0	0	0	0	0	0	0	No adjustments made
334700	Grants & Contributions - Ovals	(300,000)	(300,000)	0	0	0	(300,000)	0	No adjustments made
334711	Ground Fees - Sporting Clubs	0	0	0	0	0	0	0	No adjustments made
334712	Court Fees - Bulgarra Tennis	(20,000)	(20,000)	0	0	5,000	(15,000)	5,000	Decreased in line with actual income received
334713	Oval Hire Fees	(35,000)	(35,000)	0	0	0	(35,000)	0	No adjustments made
334714	Income - Lights	(30,000)	(30,000)	0	0	10,000	(20,000)	10,000	Decreased in line with actual income received
334715	Indoor Cricket Fees	(7,500)	(7,500)	0	0	0	(7,500)	0	No adjustments made
334720	Income - Bulgarra Storage Sheds	(4,000)	(4,000)	0	0	500	(3,500)	500	Minor adjustments made
336711	Karratha Golf Course Fees	(55,000)	(70,000)	0	0	2,700	(67,300)	2,700	Decreased in line with actual income received
336712	Bowling Green Fees	(15,000)	(15,000)	0	0	500	(14,500)	500	Various minor adjustments made
338710	Pavilion Hire - Dampier	(7,500)	(7,500)	0	0	1,500	(6,000)	1,500	Decreased in line with actual income received due to impact of Leisureplex and KDCCI meeting rooms
338711	Pavilion Hire - Hunt Way	0	0	0	0	0	0	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
338712	Pavilion Hire - Millars Well	(23,000)	(23,000)	0	0	3,000	(20,000)	3,000	Decreased in line with actual income received due to impact of Leisureplex and KDCCI meeting rooms
338713	Pavilion Hire - Pegs Creek	(16,000)	(16,000)	0	0	10,000	(6,000)	10,000	Decreased in line with actual income received due to impact of Leisureplex and KDCCI meeting rooms
338714	Roebourne Community Centre Main Hall Hire	(15,000)	(15,000)	0	0	5,000	(10,000)	5,000	Decreased in line with actual income received due to impact of Leisureplex and KDCCI meeting rooms
338715	Frank Butler Community Centre Hire Fees	(55,000)	(55,000)	0	0	20,000	(35,000)	20,000	Decreased in line with actual income received due to impact of Leisureplex and KDCCI meeting rooms
338716	Reimbursement - Damages to Pavilions/Halls	0	0	0	0	0	0	0	No adjustments made
340702	Government Grants - Other Recreation & Sport	(250,000)	(350,000)	0	0	0	(350,000)	0	No adjustments made
340704	Contributions - Club Development	(174,000)	(174,000)	0	0	(775)	(174,775)	(775)	Minor adjustments made
340713	Community Bus (Public Transport Project)	(45,000)	(45,000)	0	0	0	(45,000)	0	No adjustments made
340714	Australia Day Celebrations (Income)	(8,000)	(24,000)	0	0	(1,000)	(25,000)	(1,000)	Additional finding instalment from Woodside
340905	Proceeds of Sale - Recreation	0	0	0	0	0	0	0	No adjustments made
342712	Contributions - Wickham Park Project	0	0	0	0	0	0	0	No adjustments made
344770	Contribution Medical Services Package	(49,500)	(49,500)	0	0	0	(49,500)	0	No adjustments made
344790	Reimbursement From Msis	(87,432)	(87,432)	0	0	(12,768)	(100,200)	(12,768)	Increase in line with actual income received, housing allocation now fully occupied. Tenth house onboard in January.
346710	Roebourne Office - Income Rent	0	0	0	0	0	0	0	No adjustments made
346711	Lease Fees (Gst Applicable)	0	0	0	0	(50,809)	(50,809)	(50,809)	Additional income generated from community leases and Telstra
346712	Roebourne Covered Courts-Income	(1,000)	(1,000)	0	0	0	(1,000)	0	No adjustments made
348700	Grants & Contributions - The Youth Shed 'Fit out' (Woodside)	(50,000)	(164,000)	0	0	(55,000)	(219,000)	(55,000)	Additional funding to be received from Woodside
348710	The Youth Shed-Programme Income	(37,000)	(20,000)	0	0	8,500	(11,500)	8,500	Decreased in line with actual income received
348711	The Youth Shed-Grants, Contributions and Donations	(25,000)	(25,000)	0	0	0	(25,000)	0	No adjustments made
348712	RDA Communities for Children Grant	0	(50,000)	0	0	0	(50,000)	0	No adjustments made
348720	The Youth Shed-Indoor Play	(169,392)	(169,392)	0	0	17,000	(152,392)	17,000	Decreased in line with actual income received
348730	The Youth Shed-Cafe	(120,000)	(120,000)	0	0	35,000	(85,000)	35,000	Decreased in line with actual income received
348740	The Youth Shed-Vending Income	0	0	0	0	0	0	0	No adjustments made
350700	Grants-Karratha Education Leisure & Training Project	(6,423,116)	(10,820,116)	0	0	300,000	(10,520,116)	300,000	Entry to correct duplicate entry of RDAF \$1.5 in Oct and June and include \$1.2m Lotterywest funding budgeted as 12/13 but received in July 2013

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
350710	Karratha Leisureplex-Income GST	(1,799,977)	(1,890,000)	0	0	(360,000)	(2,250,000)	(360,000)	Increased in line with actual income received
350711	Karratha Leisureplex-Swimming Lessons-GST Free	(127,220)	(200,000)	0	0	0	(200,000)	0	No adjustments made
350715	Karratha Leisureplex-Merchandise Sales	(200,000)	(30,000)	0	0	(20,000)	(50,000)	(20,000)	Increased in line with actual income received
350716	Karratha Leisureplex-Kiosk Sales	0	(106,013)	0	0	0	(106,013)	0	No adjustments made
350770	Karratha Leisureplex-Sundry Contributions/Donations	(66,000)	(100,000)	0	0	(30,000)	(130,000)	(30,000)	Increased in line with actual income received
352710	Pam Buchanan Family Centre - Lease Income	(158,376)	(144,710)	0	0	7,880	(136,830)	7,880	Decreased in line with actual income to be received now facility fully leased
352711	Pam Buchanan Family Centre - Sales Income	(210,000)	(80,000)	0	0	7,225	(72,775)	7,225	Decreased in line with actual income received now café no longer run by Shire
352712	Pam Buchanan Family Centre - SoR Functions/Events	0	0	0	0	0	0	0	No adjustments made
352713	Pam Buchanan Family Centre - Youth Shed Catering	(14,000)	(14,000)	0	0	8,063	(5,937)	8,063	Decreased in line with actual income received now café no longer run by Shire
352905	Pam Buchanan Family Centre - Proceeds of Sale of Assets	0	0	0	0	0	0	0	No adjustments made
353700	Contribution-Asbestos Removal Roebourne	0	0	0	0	0	0	0	No adjustments made
380700	Government Grant - Fire Breaks Funded By Fesa	(10,000)	(7,500)	0	0	0	(7,500)	0	No adjustments made
380702	NEVSF Fire Hydrant - Grant Income	0	0	0	0	0	0	0	No adjustments made
380712	Dog Registration Fees	(30,000)	(50,000)	0	0	0	(50,000)	0	No adjustments made
380713	Dog Payments (Sustenance, Tags Destruction, Etc)	(1,500)	(1,850)	0	0	0	(1,850)	0	No adjustments made
380714	Impounding Fees	(15,000)	(16,100)	0	0	0	(16,100)	0	No adjustments made
380718	Cat Registration Fees	(8,000)	(8,000)	0	0	(4,000)	(12,000)	(4,000)	Increased in line with actual income received
380760	Fines/Penalties-Fire Prevention	(900)	(1,200)	0	0	0	(1,200)	0	No adjustments made
380761	Fines/Penalties-Litter Control	(4,000)	(4,000)	0	0	0	(4,000)	0	No adjustments made
380762	Fines/Penalties-Protection Of Environment	(1,200)	(1,200)	0	0	0	(1,200)	0	No adjustments made
380763	Fines/Penalties-Parking Facilities	(5,000)	(7,824)	0	0	(2,000)	(9,824)	(2,000)	Increased in line with actual income received
380764	Fines/Penalties-Animal Control	(5,400)	(6,200)	0	0	(2,000)	(8,200)	(2,000)	Increased in line with actual income received
380765	Fines/Penalties-Other Law Order & Public Safety	(1,200)	(1,200)	0	0	0	(1,200)	0	No adjustments made
380780	Contribution to Rangers/Local Laws	(406,000)	(416,000)	0	0	0	(416,000)	0	No adjustments made
380792	Costs-Impound Vehicles Recov.	(2,400)	(2,400)	0	0	(600)	(3,000)	(600)	Minor adjustments made
380905	Proceeds of Sale - Animal Control	0	0	0	0	0	0	0	No adjustments made
384710	Camping Fees - Cleaverville	(54,000)	(54,000)	0	0	0	(54,000)	0	No adjustments made
384711	Camping Fees - 40 Mile	(44,000)	(40,000)	0	0	2,000	(38,000)	2,000	Decreased in line with actual income received
384905	Proceeds of Sale-Camping Grounds	0	0	0	0	0	0	0	No adjustments made
384910	Profit On Sale - Camping Grounds	0	0	0	0	0	0	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
400711	Rent - Aerodromes	(41,664)	(41,664)	0	0	6,968	(34,696)	6,968	Adjusted in line with rent received by employees allocated Shire housing
400712	Rent - Town Planning	(17,760)	(17,760)	0	0	756	(17,004)	756	Adjusted in line with rent received by employees allocated Shire housing
400713	Rent - Building Control	(6,660)	(6,660)	0	0	4,460	(2,200)	4,460	Adjusted in line with rent received by employees allocated Shire housing
400714	Rent - General Administration	(54,372)	(54,372)	0	0	8,120	(46,252)	8,120	Adjusted in line with rent received by employees allocated Shire housing
400715	Rent - Health Administration	(12,528)	(12,528)	0	0	2,503	(10,025)	2,503	Adjusted in line with rent received by employees allocated Shire housing
400716	Rent - Karratha Leisureplex	(2,772)	(2,772)	0	0	64	(2,708)	64	Adjusted in line with rent received by employees allocated Shire housing
400717	Rent - Roeb Aquatic Centre	(2,460)	(2,460)	0	0	60	(2,400)	60	Adjusted in line with rent received by employees allocated Shire housing
400718	Rent - Ts Overheads	(16,584)	(16,584)	0	0	(19,923)	(36,507)	(19,923)	Adjusted in line with rent received by employees allocated Shire housing
400719	Rent - Recreation	(9,120)	(9,120)	0	0	(2,584)	(11,704)	(2,584)	Adjusted in line with rent received by employees allocated Shire housing
400720	Rent - Community Development	(27,156)	(27,156)	0	0	(2,072)	(29,228)	(2,072)	Adjusted in line with rent received by employees allocated Shire housing
400721	Rent - Ps Overheads	(33,492)	(33,492)	0	0	25,088	(8,404)	25,088	Adjusted in line with rent received by employees allocated Shire housing
400722	Rent - WM Overheads	(13,488)	(13,488)	0	0	932	(12,556)	932	Adjusted in line with rent received by employees allocated Shire housing
400723	Rent - Rangers	(9,828)	(9,828)	0	0	224	(9,604)	224	Adjusted in line with rent received by employees allocated Shire housing
400724	Rent - Executive	(25,836)	(25,836)	0	0	25,836	0	25,836	Adjusted in line with rent received by employees allocated Shire housing
400727	Rent - Project Management	(5,232)	(5,232)	0	0	5,232	0	5,232	Adjusted in line with rent received by employees allocated Shire housing
400770	Contribution To Housing Works	0	0	0	0	0	0	0	No adjustments made
400905	Proceeds of Sale - Staff Housing	0	0	0	0	0	0	0	No adjustments made
400910	Profit On Sale-Staff Housing	0	(1,300,000)	0	0	1,300,000	0	1,300,000	Income removed due to current plans for Richardson Way properties
402700	Waste Infrastructure Program Grant	(300,000)	(300,000)	0	0	0	(300,000)	0	No adjustments made
402710	Domestic Refuse Collection Fee (GST Taxable)	(95,000)	(95,000)	0	(11,000)	0	(106,000)	(11,000)	Increased due to more additional services supplied than forecasted

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
402711	Domestic Refuse Collection Fee	(2,200,282)	(2,200,282)	0	(55,000)	0	(2,255,282)	(55,000)	Increased due to more additional services supplied than forecasted
402712	Industrial/Commercial Refuse Collection Fees	(423,030)	(423,030)	0	0	0	(423,030)	0	No adjustments made
402714	Income From Recycling	(81,000)	(81,000)	0	10,000	0	(71,000)	10,000	Budget reallocated to Tip Shop Income
402715	Replacement Sulo Bins	(12,000)	(12,000)	0	(1,000)	0	(13,000)	(1,000)	Minor adjustments made
402905	Proceeds of Sale - Waste Collection	0	0	0	0	0	0	0	No adjustments made
402910	Profit On Sale - Sanitation	0	0	0	0	0	0	0	No adjustments made
404710	Wickham Transfer Station-Waste Disposal Fees	(16,670)	(16,670)	0	10,000	0	(6,670)	10,000	Decrease due to facility not accepting commercial waste as per licence conditions
404712	Sale of Gravel/Mulch	0	0	0	0	0	0	0	No adjustments made
404713	Industrial/Commercial Refuse Disposal Fees	(4,777,000)	(4,077,000)	0	200,000	0	(3,877,000)	200,000	Increased in line with actual income received
404715	Wickham Transfer Station-Recycling Income	(4,800)	(4,800)	0	0	0	(4,800)	0	No adjustments made
404716	Contaminated Waste Disposal Fees	(2,267,950)	(2,267,950)	0	(674,093)	0	(2,942,043)	(674,093)	Increased in line with actual income received
404718	Liquid Waste Disposal Fees	(4,210,000)	(3,210,000)	0	(145,944)	0	(3,355,944)	(145,944)	Increased in line with actual income received
404720	Tip Shop Income	0	0	0	(10,000)	0	(10,000)	(10,000)	Budget reallocated from recycling income
404905	Proceeds of Sale - Landfill Operations	0	0	0	0	0	0	0	No adjustments made
404910	Profit On Sale - Sanitation Other	0	0	0	0	0	0	0	No adjustments made
406905	Proceeds of Sale - Public Services	0	0	0	0	0	0	0	No adjustments made
406910	Profit on Sale - Public Services	(4,115)	(4,115)	0	0	0	(4,115)	0	No adjustments made
410710	Income From Sale Of Scrap	(2,000)	(3,271)	0	0	(4,729)	(8,000)	(4,729)	Increased in line with actual income received
410905	Proceeds of Sale - Depots	0	0	0	0	0	0	0	No adjustments made
410910	Profit On Sale - Depots	(3,250)	(6,115)	0	0	0	(6,115)	0	No adjustments made
412791	Diesel Fuel Rebate	(96,000)	(96,000)	0	0	0	(96,000)	0	No adjustments made
412905	Proceeds of Sale - Vehicles & Plant	0	0	0	0	0	0	0	No adjustments made
412910	Profit On Sale - Vehicles & Plant	(750)	(1,540)	0	0	0	(1,540)	0	No adjustments made
420701	Local Govt Programs - Road Projects Grants	(887,000)	(487,000)	0	0	0	(487,000)	0	No adjustments made
420703	Roads To Recovery - Grant Funding	(243,663)	(243,663)	0	0	0	(243,663)	0	No adjustments made
420705	Local Govt Program - Direct Road Grants	0	0	0	0	0	0	0	No adjustments made
420706	Reimbursement-Damage to Signage	0	0	0	0	0	0	0	No adjustments made
420710	Roadside Billboard Advertising	(1,300)	(1,300)	0	0	0	(1,300)	0	No adjustments made
420790	Reimburse-MRWA Street Lighting	(14,000)	(14,000)	0	0	0	(14,000)	0	No adjustments made
420905	Proceeds of Sale - Roads & Streets	0	0	0	0	0	0	0	No adjustments made
420910	Profit On Sale - Roads & Streets	(39,142)	(39,142)	0	0	0	(39,142)	0	No adjustments made
424210	Contributions-Parks & Gardens	0	0	0	0	(100,000)	(100,000)	(100,000)	Funding to be provided for Dampier bus shelters
424905	Proceeds of Sale - Parks & Gardens	0	0	0	0	0	0	0	No adjustments made
424910	Profit of Sale - Parks & Gardens	(6,162)	(6,162)	0	0	0	(6,162)	0	No adjustments made
426770	Contribution - Dampier Drainage	(10,000)	(10,000)	0	0	0	(10,000)	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
428770	Contributions To Works	(90,300)	(270,300)	0	0	185,433	(84,867)	185,433	Funding for Searipple Road footpath from RDAF round 5 no longer to be received
434710	Burial Fees	(15,000)	(15,000)	0	0	0	(15,000)	0	No adjustments made
438700	Govt Grant-Rec.Boat.Fac.Scheme	(366,917)	(366,917)	0	0	148,015	(218,902)	148,015	Decreased to reflect the updated cost to deliver the Dampier Boat Ramp upgrade post tender
444710	Private Works Income	0	(221,015)	0	0	70,000	(151,015)	70,000	Decreased as per private works scheduled
460700	Grants & Contributions-Airport Northern Planning Fund	0	0	0	0	0	0	0	No adjustments made
460710	KTA Airport Revenue- Aviation Revenue	(21,648,872)	(21,648,872)	0	(567,915)	0	(22,216,787)	(567,915)	Increased in line with actual income received and that forecast for the remainder of the financial year
460712	KTA Airport Revenue - Property Rental Revenue	(3,232,552)	(2,232,552)	0	(333,389)	0	(2,565,941)	(333,389)	Further decrease to lease adjustment for car hire companies based on recent performance offset by increase to other lease income
460770	KTA Airport Revenue - Reimbursement Recoverables	(572,320)	(572,320)	0	17,077	0	(555,243)	17,077	Various adjustments made
460905	KTA - Proceeds on Sale	0	0	0	0	0	0	0	No adjustments made
460910	KTA - Profit on Sale	(1,250)	(1,250)	0	0	0	(1,250)	0	No adjustments made
462710	TTI - Income	(2,281,998)	(2,284,998)	0	0	147,518	(2,137,480)	147,518	Reduction in income due to lower sales than forecast
470700	Verge Bond Inspection Fees	(30,000)	(30,000)	0	0	8,000	(22,000)	8,000	Minor adjustments made
470770	Supervision of Subdivisions	(180,000)	(180,000)	0	0	(265,000)	(445,000)	(265,000)	Increased as per additional income expected for Wickham South & CBD
470790	Grants & Contributions	(1,500)	(1,500)	0	0	0	(1,500)	0	No adjustments made
500201	Building Licence Fees	(960,000)	(720,000)	0	0	40,000	(680,000)	40,000	Decreased in line with actual income received
500204	Swimming Pool Inspection Fees	(19,500)	(39,200)	0	0	0	(39,200)	0	No adjustments made
500205	Plan Search And Photocopying Fees	(6,000)	(6,000)	0	0	(1,000)	(7,000)	(1,000)	Minor adjustments made
500760	Fines/Penalties-Building Control	(5,000)	(5,900)	0	0	(2,100)	(8,000)	(2,100)	Minor adjustments made
510700	Contributions to Health Services	0	(5,000)	0	0	0	(5,000)	0	No adjustments made
510711	Charges - Food Vendors And Handlers	0	0	0	0	0	0	0	No adjustments made
510712	Charges - Lodging House	(8,500)	(11,850)	0	0	0	(11,850)	0	No adjustments made
510714	Charges - Stall Holders	(41,000)	(47,500)	0	0	6,500	(41,000)	6,500	Reduction due to decreased Dreamer's Hill permit applications
510715	Charges-Movable Dwelling Occupancy	(300)	(300)	0	0	300	0	300	Minor adjustments made
510716	Application-Noise Regulation	(2,000)	(3,000)	0	0	(2,000)	(5,000)	(2,000)	Minor adjustments made
510717	Septic Tank Inspection Fees	(5,700)	(5,700)	0	0	508	(5,192)	508	Minor adjustments made
510718	Septic Tank Application Fee (Gst Exempt)	(6,300)	(6,300)	0	0	708	(5,592)	708	Minor adjustments made
510719	LG Reporting Fee-Onsite Effluent Provision	(8,400)	(6,300)	0	0	3,900	(2,400)	3,900	Reduction in expected number of applications
510720	Caravan Park Registration Fees	(6,040)	0	0	0	0	0	0	No adjustments made

Operating Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
510721	Health Premises Fees & Charges	(50,000)	(50,000)	0	0	(8,793)	(58,793)	(8,793)	Increased in line with actual income received
510770	Contribution Mosquito Management	(5,000)	(5,846)	0	0	(5,600)	(11,446)	(5,600)	Increased in line with actual income received
510790	Reimbursements	(8,000)	(8,000)	0	0	0	(8,000)	0	No adjustments made
510906	Proceeds of Sale - Health Admin & Inspection	0	0	0	0	0	0	0	No adjustments made
510907	Proceeds of Sale - Pest Control	0	0	0	0	0	0	0	No adjustments made
510912	Profit On Sale - Pest Control	(1,399)	(1,399)	0	0	0	(1,399)	0	No adjustments made
520710	Town Planning Fees	(785,000)	(470,872)	0	0	150,872	(320,000)	150,872	Decreased due to impact of economic slow down
520711	Rezoning Application Fees	(10,000)	(5,000)	0	0	1,000	(4,000)	1,000	Minor adjustments made
520713	Subdivision Clearance Fees	(20,000)	(10,160)	0	0	(14,920)	(25,080)	(14,920)	Increased due to income received in relation to Gap Ridge, Jingarri, Madigan etc.
520760	Fines/Penalties-Town Planning	(1,000)	(1,000)	0	0	0	(1,000)	0	No adjustments made
520770	Grants and Contributions	(7,000)	(7,000)	0	0	2,000	(5,000)	2,000	Minor adjustments made
530770	Contributions to Strategic Planning Office	(1,620,000)	(1,577,500)	710,198	0	0	(867,302)	710,198	Funding for various projects carried forward to next financial year

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102551	Transfer to Aerodrome Reserve	267,290	360,985	0	75,741	0	436,726	75,741	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102552	Transfer to Walkington Theatre - Operating	203	213	0	339	0	552	339	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102554	Transfer to Plant Replacement Reserve	88,983	95,879	0	(19,363)	0	76,516	(19,363)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102555	Transfer to Dampier Drainage Reserve	1,069	1,125	0	(596)	0	529	(596)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102556	Transfer to Infrastructure Reserve	8,203,049	8,108,850	0	(80)	2,013,882	10,122,652	2,013,802	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves. Additional increase in transfer to reserves for TWA rates not included in initial calculation. Additional transfer to reserves to fund PUPP payment next financial year as per New Initiatives List
102557	Transfer to Workers Compensation Reserve	24,960	26,373	0	(6,357)	0	20,016	(6,357)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102558	Transfer to Waste Management Reserve	662,136	826,193	0	(262,544)	0	563,649	(262,544)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102559	Transfer to Housing Reserve	0	0	0	0	0	0	0	No adjustments made
102562	Transfer to Aged Persons Facilities Reserve	2,872	2,995	0	(674)	0	2,321	(674)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102563	Transfer to Junior Sport Development Reserve	3,730	3,933	0	(2,133)	0	1,800	(2,133)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102564	Transfer to Public Open Space Reserve	2,943	0	0	698	0	698	698	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102565	Transfer to Mosquito Control Reserve	167	187	0	(40)	0	147	(40)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102566	Transfer to History & Cultural Publications	2,177	2,284	0	(538)	0	1,746	(538)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102567	Transfer to Royalties for Regions Reserve	0	0	0	7	0	7	7	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102568	Transfer to Employee Entitlements Reserve	91,927	95,972	0	(24,480)	0	71,492	(24,480)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102569	Transfer to Community Development Reserve	43,884	42,197	0	(13,721)	0	28,476	(13,721)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102570	Transfer to Medical Services Reserve	10,349	10,865	0	(2,553)	0	8,312	(2,553)	Adjustment to reserve interest based on opening balances and interest rates - nets off to amounts transferred to reserves
102590	Principal on Loans - Govt SSL	2,932	2,932	0	0	51,911	54,843	51,911	Additional fund to repay self supporting loan as per New Initiatives list
110502	Capital-Buildings-Corp Services	244,424	294,424	0	0	324,392	618,816	324,392	Increase to allow for development of concept plan for new civic centre
110503	Capital-Furniture & Equip-Corp Services	578,800	578,800	(146,000)	0	(23,409)	409,391	(169,409)	\$146K carried forward to next financial year for Shire telecommunications project and \$23K in identified savings due to reduced cost of replacement IT models
110504	Purchase Plant-Corp Services	90,790	76,790	0	0	(1,293)	75,497	(1,293)	Identified savings on ordered plant
110590	Principal on Loans Repayment-Admin Building	0	0	0	0	0	0	0	No adjustments made
110871	Transfer from Employee Entitlements Reserve	0	0	0	0	(251,520)	(251,520)	(251,520)	Increase in line with LSL Entitlements less LSL contributions
112504	Purchase Plant-Rio Tinto Partnership	0	0	0	0	0	0	0	No adjustments made
112580	Transfer to Partnership Reserve	0	2,700,000	0	0	961,403	3,661,403	961,403	Additional \$14K transfer to Reserve for unspent resource support funding, \$291K transfer for remaining portion of Wickham Unspent and \$656K for reduction to expenditure for Dampier Community Hub
202506	Buildings-Roe bourne/Wickham SES	2,092,233	2,054,136	(600,443)	0	0	1,453,693	(600,443)	Funds carried forward to next financial year
204502	Capital Buildings-Cossack	137,450	227,826	0	0	(5,757)	222,069	(5,757)	Identified savings on complete Cossack works
206504	Purchase Plant-Exec Admin	0	0	0	0	0	0	0	No adjustments made
210504	Capital-Plant Purchases-Human Resources	0	0	0	0	0	0	0	No adjustments made
220503	Capital-Furniture & Equip-Public Affairs	0	0	0	0	0	0	0	No adjustments made
230503	Capital-Furniture & Equip-Corp Compliance	0	0	0	0	0	0	0	No adjustments made
230504	Capital-Plant Purchases-Corp Compliance	0	0	0	0	0	0	0	No adjustments made
308502	Capital Buildings - Other Culture	43,056	43,056	0	0	0	43,056	0	No adjustments made
310504	Purchase - Plant	70,000	28,583	0	0	1,950	30,533	1,950	Minor amendments on ordered plant
312503	Capital-Furniture & Equip	0	0	0	0	0	0	0	No adjustments made

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
312504	Capital-Plant	24,000	21,000	0	0	(21,000)	0	(21,000)	Identified savings on vehicle purchase no longer required
314857	Transfer To Community Development Reserve	725,000	725,000	0	0	0	725,000	0	No adjustments made
316506	Infrastructure-Community Safety	175,000	195,000	0	0	0	195,000	0	No adjustments made
324502	Capital Buildings	1,055,770	0	0	0	0	0	0	No adjustments made
326505	Purchase - Equipment	0	0	0	0	0	0	0	No adjustments made
328502	Roebourne Pool - Building Peripherals	0	0	0	0	0	0	0	No adjustments made
328505	Roebourne Pool - Equipment	48,000	10,000	0	0	0	10,000	0	No adjustments made
330505	Purchase Plant - Libraries	30,000	28,000	0	0	(8,146)	19,854	(8,146)	Identified savings due to purchase of a Suzuki Swift rather than a ute
330507	Buildings - Karratha Library Relocation-Fitout	0	0	0	0	0	0	0	No adjustments made
332503	Purchase - Furniture & Equipment	20,000	12,500	0	0	(7,500)	5,000	(7,500)	Reduced due to plans to air-con Jarmen store not proceeding
334506	Capital Infrastructure-Ovals & Hardcourts	64,000	64,000	0	0	(14,000)	50,000	(14,000)	Identified savings
338502	Capital-Buildings	0	0	0	0	0	0	0	No adjustments made
338503	Purchase-Furniture & Equipment Pavilions	20,000	20,000	0	0	0	20,000	0	No adjustments made
340506	Capital-Infrastructure	1,000,000	1,000,000	(308,269)	0	0	691,731	(308,269)	Expenditure for Roebourne Skate Park & Skate park program carried into next financial year
342506	Capital-Infrastructure	150,000	150,000	0	0	37,969	187,969	37,969	
344567	Transfer to Medical Services Incentive	0	0	0	0	0	0	0	No adjustments made
346502	Capital Buildings - Other Buildings	0	0	0	0	0	0	0	No adjustments made
348502	Purchase Buildings-The Youth Shed	60,000	184,650	0	27,350	0	212,000	27,350	Identified savings on Youth Shed partitioning budgeted to be reserve funded
348504	Furniture & Equipment-The Youth Shed	21,000	0	0	0	0	0	0	No adjustments made
348505	Purchase Plant -The Youth Shed	32,000	30,643	0	0	(110)	30,533	(110)	Minor adjustments made
350502	Karratha Leisureplex	3,430,156	4,049,338	91,896	0	2,516	4,143,750	94,412	\$92K carried forward to next financial year
350503	Capital-Furniture & Equip-Leisureplex	0	18,148	0	0	0	18,148	0	No adjustments made
350504	Purchase Plant - Leisureplex	65,500	54,187	0	0	(130)	54,057	(130)	Minor adjustments made
350556	Transfer To Infrastructure Reserve-KLLP Finbar	2,804,120	7,640,894	0	0	(649,710)	6,991,184	(649,710)	Amendment to reflect additional transfer to infrastructure reserve for new Leisureplex position for recent financial years

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380502	Capital-Buildings	0	0	0	0	0	0	0	No adjustments made
380503	Purchase - Furniture	0	0	0	0	0	0	0	No adjustments made
380504	Purchase - Plant	71,000	71,000	0	0	45,504	116,504	45,504	Increase for additional Ranger's vehicle ordered last financial year but not delivered
380505	Purchase - Equipment	0	0	0	0	0	0	0	No adjustments made
400502	Capital-Buildings	1,684,284	1,684,284	0	0	9,692	1,693,976	9,692	Various amendments made including savings of \$65K on 2 houses purchased and \$75K major remedial works required for 2 Cook Close
400503	Purchase-Furniture & Equipment (For Staff Housing)	0	0	0	0	0	0	0	No adjustments made
400590	Principal On Loans Repayment-Staff Housing	0	0	0	0	0	0	0	No adjustments made
402558	Transfer To Waste Management Reserve	4,852,076	4,852,076	0	0	0	4,852,076	0	No adjustments made
404502	Capital-Buildings	2,871,617	2,871,617	0	(8,000)	0	2,863,617	(8,000)	Minor amendments to 7 Mile Tip Building improvements budget
404504	Purchase - Plant	45,000	65,883	0	202,300	0	268,183	202,300	Increase for purchase of replacement pump as per item presented to February OCM
404505	Purchase - Equipment	50,000	0	0	23,700	0	23,700	23,700	Increase for purchase of new Waste Water truck as per item presented to February OCM
404506	Capital Infrastructure-Landfill	0	0	0	0	0	0	0	No adjustments made
406503	Capital-Furniture & Equip-Public Services	0	0	0	0	0	0	0	No adjustments made
410502	Capital-Buildings	0	6,860	0	0	0	6,860	0	No adjustments made
410504	Purchase - Plant	0	27,000	0	0	(1,718)	25,282	(1,718)	Minor adjustments made
410505	Capital-Equipment	70,000	70,000	(70,000)	0	0	0	(70,000)	Depot boom gates installation deferred to next financial year
412505	Purchase - Equipment	55,000	65,000	0	0	(3,636)	61,364	(3,636)	Minor amendments made

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
412554	Transfer To Plant Reserve	1,276,251	139,228	0	0	0	139,228	0	No adjustments made
412590	Principal on Loans Repayment-Plant	0	0	0	0	0	0	0	No adjustments made
420504	Purchase - Plant	840,000	50,839	0	0	(16,649)	34,190	(16,649)	Reduction as no longer purchasing replacement trailer
420505	Purchase - Equipment	10,000	0	0	0	0	0	0	No adjustments made
420506	Capital Infrastructure-Roads	2,439,500	3,025,154	0	0	(234,607)	2,790,547	(234,607)	Various amendments to road reseal program
424504	Purchase - Plant	111,000	85,139	0	0	0	85,139	0	No adjustments made
424505	Purchase - Equipment	15,000	15,000	0	0	(3,534)	11,466	(3,534)	Minor adjustments made
424506	Capital-Infrastructure-Parks	40,000	40,000	0	0	0	40,000	0	No adjustments made
426506	Capital Infrastructure-Drainage	700,000	700,000	0	(157,941)	0	542,059	(157,941)	Dampier pipeline works delivered with identified savings
428506	Capital Infrastructure-Footpaths	1,774,894	2,384,894	0	0	(75,497)	2,309,397	(75,497)	Various amendments to footpath program
432506	Upgrade Effluent Systems	600,000	400,000	(170,000)	0	0	230,000	(170,000)	Carried forward to next financial year
436502	Capital-Buildings Public Toilets	230,000	230,000	0	0	0	230,000	0	No adjustments made
438506	Capital Infrastructure-Beaches	440,890	480,890	0	0	(250,107)	230,783	(250,107)	Identified savings on Dampier Boat Ramp upgrade based on tender
442506	Capital Infrastructure-Town Beautification	70,158	70,158	0	0	0	70,158	0	No adjustments made
443506	Capital - Infrastructure	100,000	200,000	128,370	0	31,089	359,459	159,459	Portion of Dampier Bus Shelters carried forward to next financial year
460502	Capital-Buildings-Airport	2,468,936	2,540,638	0	738	0	2,541,376	738	Minor adjustments made
460503	Purchase - Furniture and Equipment	0	0	0	0	0	0	0	No adjustments made
460504	Purchase - Plant	128,000	118,270	0	(2,252)	0	116,018	(2,252)	Minor amendments on ordered plant
460505	Capital-Equipment-Aiport	40,000	40,000	0	9,077	0	34,077	(5,923)	Identified savings
460506	Capital-Infrastructure-Airport	3,986,459	3,454,269	0	608,654	0	4,062,923	608,654	Various amendments including budget of \$200K reallocated from Landside maintenance & \$276K additional funds required to complete water infrastructure upgrades
460551	Transfer To Aerodrome Reserve	3,406,224	7,814,193	0	(162,015)	(30,000)	7,622,178	(192,015)	Reduced in line with net Airport position
460590	Principal On Loan Repayment Karratha Airport	0	0	0	0	0	0	0	No adjustments made
462503	Purchase - Furniture and Equipment - TTI	0	0	0	0	0	0	0	No adjustments made
500503	Capital-Furniture & Equip-Building	0	0	0	0	0	0	0	No adjustments made
500504	Purchase - Plant	0	0	0	0	0	0	0	No adjustments made
510503	Purchase - Furniture & Equip	5,000	5,000	0	0	(5,000)	0	(5,000)	Identified savings
510504	Purchase - Plant	90,000	116,468	0	0	(1,902)	114,566	(1,902)	Identified savings
510505	Purchase - Equipment	0	0	0	0	0	0	0	No adjustments made
530556	Transfer To Restricted Funds Reserve	0	0	0	0	0	0	0	No adjustments made

Capital Income	Account Description	Original Budget	Current Budget	Carryover	Reallocation	Adj/Savings	Proposed Budget	Total Revision	Explanation
102869	Transfer From Carry Forward Budget Reserve	(1,787,346)	(1,787,346)	0	0	0	(1,787,346)	0	No adjustments made
102870	Principal on Loans - Govt SSL	(2,932)	(2,932)	0	0	0	(2,932)	0	No adjustments made
102871	Repayments Interest Free Loans	(7,501)	(7,501)	0	0	0	(7,501)	0	No adjustments made
112850	Transfer from Partnership Reserve	(408,000)	(408,000)	0	0	0	(408,000)	0	No adjustments made
202850	Transfer from Infrastructure Reserve - Emergency Management	0	(1,207,700)	0	0	0	(1,207,700)	0	No adjustments made
204856	Transfer From Infrastructure Cossack Infrastructure Project	(137,450)	(55,650)	0	0	0	(55,650)	0	No adjustments made
314858	Transfer from Community Development Reserve	(725,000)	(725,000)	0	0	0	(725,000)	0	No adjustments made
316858	Transfer from Infrastructure - Cleansweep	(200,000)	(200,000)	0	0	5,000	(195,000)	5,000	Increased as per CCTV installation
324856	Transfer From Infrastructure Reserve	(1,038,000)	(1,055,770)	0	0	0	(1,055,770)	0	No adjustments made
340852	Transfer From Infrastructure Reserve-Skate Parks	(750,000)	(750,000)	308,269	0	0	(441,731)	308,269	Decreased as per Roebourne skate park & skate park Program
344852	Transfer from MSIS reserve	(33,333)	(33,333)	0	0	0	(33,333)	0	No adjustments made
348856	Transfer From Infrastructure-Youth Centres	0	(53,803)	0	(27,350)	(130,847)	(212,000)	(158,197)	Increased as per additional Youth Shed projects
350850	Transfer from Infrastructure Reserve - KLLP	(453,710)	(452,704)	(91,896)	0	(136,966)	(681,566)	(228,862)	Increase to fund other capital works
350851	Transfer from Junior Sport Reserve - KLLP	(96,290)	(97,296)	0	0	3,933	(93,363)	3,933	Amendment as per forecast closing balance
350852	Transfer from Restricted Funds Reserve	0	(870,116)	0	0	0	(870,116)	0	No adjustments made
350868	Transfer from R4R-KLLP Project	0	0	0	0	0	0	0	No adjustments made
351503	Capital-Furniture & Equip	0	0	0	0	48,000	48,000	48,000	Increase in line with new funding agreement expected Apr 14
404858	Transfer From Waste Facilities Reserve	0	(3,859,303)	0	427,680	0	(3,431,623)	427,680	Reduced in line with net Waste Services position
412854	Transfer From Plant Reserve	(957,943)	(659,807)	0	0	73,652	(586,155)	73,652	Adjustment based on various plant purchases (excluding Airport & Waste)
426852	Transfer From Infrastructure Reserve - Dampier Drainage Maintenance	(700,000)	(699,914)	0	264,620	0	(435,294)	264,620	Amended as per Stormwater pipe renewal and Dampier Hydrology projects
428852	Transfer From Infrastructure Reserve-Footpaths	(1,234,594)	(1,339,700)	0	(765,697)	0	(2,105,397)	(765,697)	Increased as per footpath lighting and footpath program
442568	Transfer from R4R - Dampier Highway Streetscape	0	0	0	0	0	0	0	No adjustments made
530857	Transfer From Dampier Drainage Reserve	(27,804)	(27,890)	0	0	1,125	(26,765)	1,125	Minor adjustments made
530858	Transfer from Infrastructure Reserve	(2,331,571)	(1,348,413)	0	0	666,385	(682,028)	666,385	Reduced in line with net Airport position

Attachment 2

BUDGET AMENDMENTS FOR THE PERIOD ENDING 31 DECEMBER 2013

Following are adopted amendments to the original budget for 2013/14 and the anticipated effect of those amendments on the surplus/deficit position at the end of the year.

Date Of Meeting	Resolution Number	Account Number	Description	Expenditure (Increase) / Decrease	Revenue Increase / (Decrease)	New Surplus /(Deficit)
				\$	\$	\$
			Original Budget Closing Estimate			0
19-Aug-13	152596	946024	Increase Budget to enable completion of the design and documentation for the Karratha Airport Terminal Upgrade	(151,172)		(151,172)
19-Aug-13	152596	460551	Decrease Budgeted transfer to Aerodrome Reserve to enable completion of the design and documentation for the Karratha Airport Terminal Upgrade	151,172		0
16-Sep-13	152620	302201	Increase as per 2013/14 Funding agreement with Karratha Visitor Centre	(29,087)		(29,087)
16-Sep-13	152620	302203	Increase as per 2013/14 Funding agreement with Roebourne Visitor Centre	(102,587)		(131,674)
18-Nov-13	152692	Various	1st Quarter Budget Review	(11,233,657)	11,365,331	0
16-Dec-13	152717	380212	Monies to fund rehoming of cats	(7,500)		(7,500)
			Totals	(11,372,831)	11,365,331	
			Current budget Position is a Surplus / (Deficit) of	(11,372,831)	11,365,331	(7,500)