

16.2 LATE ITEM – MARCH 2015 BUDGET REVIEW

File No:	FM.19
Responsible Executive Officer:	Director Corporate Services
Reporting Author:	Management Accountant
Date of Report:	11 March 2015
Applicant/Proponent:	Nil
Disclosure of Interest:	Nil
Attachment(s)	1. Summary of Amendments by Department 2. Detailed Budget List of Amendments by Account 3. Budget Amendments to Date

PURPOSE

In accordance with statutory requirements, a review of the 2014/15 budget has been completed, based on 31st December actuals. The attached report identifies accounts that are expected to have material or confirmed variances compared to the original or current budget and therefore require budget amendment.

BACKGROUND

Council elects to undertake two Budget Reviews, with the first review conducted based on 30 September 2014 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 project the most likely financial outcomes.

As a result of this review a budget surplus of \$1,541,538 (as at 30/06/2015) was projected, with a significant portion of these reductions relating to items to be carried forward to the 2015/16 financial year as follows:

Overall Surplus	\$ 1,541,538
<i>less:</i> Expenses to be carried forward to 2015/16	\$ 668,330
Expenses to be presented as New Initiatives for 2015/16	\$ 619,500
Adjusted Surplus Position	\$ 253,708

Officers discussed this surplus at the Council Briefing on 9th March. As a result of these discussions and discussions with the Executive Management Team, it is recommended that the surplus funds be transferred to Reserve.

If Council approves the allocation of the identified surplus to Reserve, the following table summarises the overall adjustments required to the budget as a result of the Budget Review and Ordinary Council Meetings for 2014/15:

	Original Budget	Current Budget	Proposed Amended Budget	Budget Movement
Operating Expense	(105,204,527)	(87,185,155)	(86,037,866)	1,147,289
Operating Revenue	143,487,568	147,118,200	147,606,128	487,928
Non Operating Expense	(85,697,579)	(118,595,690)	(116,933,447)	1,662,243
Non Operating Revenue	34,297,242	45,494,735	41,817,405	(3,677,330)
Non Cash Items Included	12,004,776	11,550,277	11,930,147	379,870
Surplus BFWD 13/14 Audited	1,112,520	1,617,633	1,617,633	0
Surplus/ (Deficit) 14/15	0	0	0	0

The net proposed position after this review is that the Council staff believe that there will be a balanced budget as at 30/06/2015.

LEVEL OF SIGNIFICANCE

The level of revenue and expenditure identified in this review has been deemed 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 capital 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 media release.

STATUTORY IMPLICATIONS

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

POLICY IMPLICATIONS

The City's Budget Review is completed in accordance with *Budget Review Policy* CF16, *Local Government Accounting Directions* CF1 and the Australian Accounting Standards.

FINANCIAL IMPLICATIONS

The Budget Review considers the financial position of the Council to the end of December 2014 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 2014-15 financial year.

The financial implications of this report are that a balanced budget position will be maintained through the implementation of the recommended amendments contained within the report.

A detailed list of amendments by account and a summary of the amendments by department are attached.

Following is a summary of significant changes by Income/Expenditure type:

IE Type	Current Budget	Proposed Budget	Amendment	Notes
Electricity	(3,110,741)	(3,183,046)	(72,305)	- (\$100K) Airport - \$30K Wickham Rec
Water	(651,355)	(613,151)	38,204	- \$30K Leisureplex - \$20K Airport - (\$17K) 7 Mile - \$8k Wickham Rec
Advertising	(392,843)	(348,566)	44,277	- (\$46K) Community - \$25K Development Services - \$24K Green the Greens - \$24K Moonrise Cinemas - \$11K Wickham Rec
Printing & Stationary	(237,400)	(247,758)	(10,358)	- (\$12K) Corporate
Telephone	(369,815)	(331,114)	38,701	- \$66K Information Services - (\$27K) Corporate Services
Postage & Freight	(117,463)	(113,673)	3,790	- Various
Conferences	(119,301)	(80,801)	38,500	- \$15K Partnership - \$9.5K Airport
Training	(501,064)	(464,793)	36,271	- \$29K Airport - \$12K Human Resources - \$12K Wickham Rec
Legal Advice	(353,215)	(300,133)	53,082	- \$52k Governance
Contractors	(59,754,948)	(59,624,479)	130,469	- Various
Insurance	(1,541,859)	(1,540,316)	1,543	- Various
Employee Costs	(26,673,219)	(27,305,364)	(632,145)	- Workforce plan adjustments
Proceeds on Sale	1,243,910	1,184,916	(58,994)	- amendments to sale proceeds of various plant items in line with actual proceeds achieved
Grants & Contributions	24,631,943	25,474,711	842,768	- (\$500K) Wickham Community Hub funding - \$200K Pt Samson Foreshore Mgmt Plan funding
Fees & Charges	76,677,567	75,718,691	(958,876)	- (\$1.2M) Liquid Waste
Interest	3,086,011	3,289,279	203,268	- \$195K late penalty interest - \$151K in municipal interest

The proposed position as a result of the Budget Review is as follows:

Budget Position Calculations	
Budgeted Surplus BFW	1,112,520
Audited Surplus BFW	1,617,633
Current Budget Position	0
Quarter 1 Review Amendments	
Capital Budget Deficit	(74,344,865)
Operating Budget Surplus	59,933,045
Non Cash Adjustment	12,794,187
Quarter 1 Budget Position	0
Statutory Review Amendments	
Capital Budget Surplus	75,116,042
Operating Budget Deficit	(61,568,262)
Non Cash Adjustment	11,930,147
Recommended Budget Position	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 2014-2015 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.1.3.1 Prepare the Financial Statements and Reports to Council.

RISK MANAGEMENT CONSIDERATIONS

Regular Budget Review, along with astute financial management backed by strong internal controls, policies and monitoring will ensure risks are assessed regularly and managed appropriately.

IMPACT ON CAPACITY

There is minimal impact on capacity or resourcing to carry out the Officer's recommendation.

RELEVANT PRECEDENTS

Council conducted two budget reviews in the 2013/14 financial year in line with statutory provisions and management practices and has continued the practice of multiple reviews in the 2014/15 year.

VOTING REQUIREMENTS

Absolute Majority

OPTIONS

Option 1

As per the Officer's recommendation.

Option 2

That Council by ABSOLUTE Majority pursuant to Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, RESOLVES to ADOPT the Proposed 2014/15 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 it is the recommendation of Council Officer's they be resolved accordingly.

OFFICER'S RECOMMENDATION

That Council by ABSOLUTE Majority pursuant to Regulation 33A of the *Local Government (Financial Management) Regulations 1996* RESOLVES to ADOPT the 2014/2015 Second Quarter Budget Review (incorporating the attached amendments) which result in a balanced Budget Review position.

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Department	Current Budget	Proposed Budget (to 30/06)	Reallocations	Cont. to (Deficit) /Surplus	Significant Items
Human Resources					
Operating Revenue	329,127	320,091	0	(9,036)	Reduction in rental income from staff
Operating Expense	(1,836,355)	(1,515,038)	110,430	210,887	\$228K savings in staff housing leased costs
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(1,507,228)	(1,194,947)	110,430	201,851	
Information Services					
Operating Revenue	0	0	0	0	
Operating Expense	(1,983,210)	(1,902,547)	(11,250)	91,913	Identified savings in network expenses
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(1,983,210)	(1,902,547)	(11,250)	91,913	
Governance & Organisational Strategy					
Operating Revenue	1,650	2,100	0	450	Freedom of Information Income
Operating Expense	(1,250,710)	(1,163,323)	1,448	85,939	Identified Savings in Legal Expenses following EMT review
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(1,249,060)	(1,161,223)	1,448	86,389	
Corporate and Financial Services					
Operating Revenue	80,113,904	80,348,517	(664,967)	899,580	\$582K reimbursements relating to Cyclone Christine, \$195K additional penalty interest, \$190K rebate for 2013/14 workers compensation insurance premium, \$150K additional interest on investments, (\$85K) reduction in rates revenue
Operating Expense	(6,330,874)	(6,490,017)	(141,806)	(17,337)	\$82K savings due to staff vacancies, (\$32K) increase in Building Maintenance Costs, (\$31K) increase in FBT as per 2013/14 charge
Capital Revenue	15,154,877	11,626,576	(3,529,310)	1,009	Minor amendments to loan repayments from KDCCI & DFES
Capital Expense	(47,683,105)	(48,145,297)	4,017,964	(4,480,156)	Increase to transfer to Reserve of 2013/14 and 2014/15 rates for TWA Properties (\$3.1M), additional transfer to reserve following March Council briefing (\$1.5M)
	41,254,802	37,339,779	(318,119)	(3,596,904)	
Strategic Projects					
Operating Revenue	0	0	0	0	
Operating Expense	(32,000)	(64,333)	4,821	(37,154)	Various minor adjustments
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(32,000)	(64,333)	4,821	(37,154)	
Waste Services					
Operating Revenue	10,812,305	9,824,413	(987,892)	0	
Operating Expense	(9,155,923)	(8,745,759)	410,164	0	
Capital Revenue	6,880,344	2,059,872	(4,820,472)	0	
Capital Expense	(8,536,726)	(3,138,526)	5,398,200	0	
	0	0	0	0	
Airports					
Operating Revenue	28,096,914	28,598,215	501,301	0	
Operating Expense	(12,558,007)	(12,791,096)	(233,089)	0	
Capital Revenue	9,312,899	13,471,910	4,159,011	0	
Capital Expense	(24,851,806)	(29,279,029)	(4,427,223)	0	
	0	0	0	0	

Department	Current Budget	Proposed Budget (to 30/06)	Reallocations	Cont. to (Deficit) /Surplus	Significant Items
Infrastructure					
Operating Revenue	3,750,868	3,849,101	37,470	60,763	\$100K correction to Rio Funding
Operating Expense	(12,733,078)	(12,588,445)	331,075	(186,442)	(\$377K) workforce plan adjustment, \$200K identified savings in Open Space Maintenance
Capital Revenue	2,541,371	2,480,207	(61,164)	0	
Capital Expense	(14,267,271)	(14,035,235)	10,823	221,213	(\$240K) additional works on Coolawanyah Road as per RRG funding, \$170K savings in Municipal funded Reseals, \$115K savings in Roebourne Town Cemetery works, \$104K savings in Footpath Construction
	(20,708,110)	(20,294,372)	318,204	95,534	
Communications					
Operating Revenue	0	0	0	0	
Operating Expense	(668,075)	(679,724)	(3,950)	(7,699)	\$23K increase in Sister City Expenses, (\$9K) savings in Marketing & Promotion
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(668,075)	(679,724)	(3,950)	(7,699)	
Planning					
Operating Revenue	1,580,000	1,490,000	0	(90,000)	\$50K LPS funding not to be received this year, \$40K reduction in Town Planning Fees
Operating Expense	(2,839,687)	(2,665,400)	55,687	118,600	\$60K savings in Point Samson Structure Plan
Capital Revenue	15,185	630,185	615,000	0	Reserve funding of LazyLands increased in line with project expense
Capital Expense	(55,000)	(55,000)	0	0	
	(1,299,502)	(600,215)	670,687	28,600	
Regulatory Services					
Operating Revenue	1,921,689	2,442,724	515,000	6,035	Various minor adjustments
Operating Expense	(4,408,541)	(4,389,446)	47,996	(28,901)	Various minor adjustments
Capital Revenue	228,806	228,806	0	0	
Capital Expense	(1,094,498)	(989,215)	(14,522)	119,805	\$68K savings in final cost of Roebourne/ Wickham SES
	(3,352,544)	(2,707,131)	548,474	96,939	
Executive Services					
Operating Revenue	0	0	0	0	
Operating Expense	(1,499,951)	(1,489,425)	(2,875)	13,401	Various minor adjustments
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(1,499,951)	(1,489,425)	(2,875)	13,401	
Recreation Facilities					
Operating Revenue	7,384,742	7,393,240	(42,870)	51,368	Various minor adjustments including \$12K donation of Water Polo Scoreboard By Water Polo Club
Operating Expense	(16,630,245)	(16,837,919)	32,523	(240,197)	Workforce Plan Adjustments
Capital Revenue	30,000	0	0	(30,000)	(\$30K) Roebourne Aquatic schematic not to proceed due to inability to secure external funds
Capital Expense	(5,485,935)	(5,150,920)	371,442	(36,427)	\$12K donation of Water Polo Scoreboard By Water Polo Club
	(14,701,438)	(14,595,599)	361,095	(255,256)	

Department	Current Budget	Proposed Budget (to 30/06)	Reallocations	Cont. to (Deficit) /Surplus	Significant Items
Partnerships					
Operating Revenue	8,793,800	8,793,800	0	0	
Operating Expense	(557,253)	(585,208)	(20,955)	(7,000)	(\$7K) increase in FBT as per 2013/14 charge
Capital Revenue	8,345,637	10,168,357	22,000	1,800,720	Multiple increases to reserve funding in line with Rio funded projects
Capital Expense	(13,425,413)	(13,573,997)	0	(148,584)	Transfer of unspent Rio grant funds to reserve
	3,156,771	4,802,952	1,045	1,645,136	
Community Engagement					
Operating Revenue	1,306,942	1,249,648	0	(57,294)	\$25K reduction in Communities for Children grant, \$20K reduction in Crime Prevention funding
Operating Expense	(8,703,816)	(8,588,299)	(16,115)	131,632	\$150K savings on Yaburara heritage Trail, (\$46K) increase in Advertising, (\$33K) increase in FBT as per 2013/14 charge, \$20K savings in Youth Shed programs
Capital Revenue	1,771,706	1,151,492	0	(620,214)	Increase in reserve funding of community funding as per applications approved by Council
Capital Expense	(1,036,000)	(712,447)	356,450	(32,897)	\$8K increase for alarm system and blinds
	(6,661,168)	(6,899,606)	340,335	(578,773)	
Leisure Services					
Operating Revenue	3,112,651	3,294,279	116,000	65,628	\$12K reduction to income relating to reduced capacity of Walkington during demolition, \$9K reduction in DSR grant for Sports Awards
Operating Expense	(5,101,595)	(4,717,294)	188,010	196,291	\$232K unallocated funding from Major Sponsorship Scheme
Capital Revenue	0	0	0	0	
Capital Expense	(2,159,936)	(1,853,781)	306,155	0	
	(4,148,880)	(3,276,796)	610,165	261,919	
Development Services					
Operating Revenue	0	0	0	0	
Operating Expense	(1,012,227)	(824,593)	(1,534)	189,168	\$168K reduction in contribution to Visitors Centres
Capital Revenue	0	0	0	0	
Capital Expense	0	0	0	0	
	(1,012,227)	(824,593)	(1,534)	189,168	
Totals					
Operating Revenue	147,204,592	147,606,128	(525,958)	927,494	
Operating Expense	(87,301,547)	(86,037,866)	750,580	513,101	
Capital Revenue	44,280,825	41,817,405	(3,614,935)	1,151,515	
Capital Expense	(118,595,690)	(116,933,447)	6,019,289	(4,357,046)	
	(14,411,820)	(13,547,780)	2,628,976	(1,764,936)	
Proceeds		1,184,916			
Depreciation		10,150,291			
(Profit) / Loss		594,940			
Balance BFWD 2013/14		1,617,633			
Surplus/(Deficit)		0			

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
100010	Office Expenses-Rates	(20,029,000)	(9,434,900)	0	0	9,400,000	0	(2,376)	(37,276)	9,397,624	Reallocation of PUPP contribution to new account
100011	Debt Recovery Costs	(53,000)	(53,000)	0	0	0	0	10,000	(43,000)	10,000	Reduction of costs due to use of new debt recovery service provider
100012	Contribution to PUPP	0	0	0	0	(9,400,000)	0	0	(9,400,000)	(9,400,000)	Reallocation of PUPP contribution to new account
100202	Valuation Expenses	(252,000)	(252,000)	0	0	0	0	0	(252,000)	0	No revision required
102200	Bank Charges	(97,500)	(97,500)	0	0	0	0	0	(97,500)	0	No revision required
110000	Employment Costs-Financial Services	(1,635,592)	(1,623,368)	0	0	0	0	50,913	(1,572,455)	50,913	Reduction relating to various employee vacancies (\$81K), allocation of FBT as per 2013/14 expense \$31K
110001	Employment Costs-Project Management	(844,752)	(839,953)	0	0	0	0	(38,154)	(878,107)	(38,154)	Allocation of FBT as per 2013/14 expense \$35K
110002	Employment Costs-Corporate Services Admin	(613,847)	(579,947)	0	0	0	0	(10,000)	(589,947)	(10,000)	Allocation of travel expense for Director Corporate Services
110010	Office Expenses-Corp Services	(648,200)	(550,217)	0	0	0	0	(1,656)	(551,873)	(1,656)	Various revisions including \$30K savings in Valuation expenses and (\$27K) increase in telephone expenses
110011	Office Expenses-Project Management	(27,100)	(28,200)	20,000	0	0	0	1,000	(7,200)	21,000	Deferral of internal process review \$20K
110020	Plant Operating Costs-Corp Services	(38,712)	(23,214)	0	0	(13,201)	0	0	(36,415)	(13,201)	Reallocation relating to plant recovery
110029	Leased Office Space	(35,909)	(35,897)	0	0	0	0	0	(35,897)	0	No revision required
110030	Karratha Administration Building	(649,357)	(650,291)	0	0	(875)	0	(41,977)	(693,143)	(42,852)	Allowance made for Building Management Systems maintenance
110060	Administration-Corp Services	(1,257,488)	(1,257,488)	0	0	0	0	0	(1,257,488)	0	No revision required
110200	Health & Safety Expenses	(50,538)	(50,538)	5,000	0	0	0	10,407	(35,131)	15,407	Recognised savings in expenses relating to EAP, HRA & Skin Screening, Warden / evacuation equipment
110202	PUPP Administration Costs	0	(131,103)	0	0	(127,730)	0	0	(258,833)	(127,730)	Reallocation of PUPP allocations
110250	Freight Costs	(18,000)	(18,000)	0	0	0	0	0	(18,000)	0	No revision required
110302	Workers Compensation Claims	(30,000)	(50,000)	0	0	0	0	0	(50,000)	0	No revision required
110303	Insurance Claims	(24,000)	(64,000)	0	0	0	0	4,636	(59,364)	4,636	Identified savings based on actual claims to date
110305	Subscriptions-Members Of Council	0	(6,000)	0	0	0	0	(25,000)	(31,000)	(25,000)	Increase as per annual WARCA membership
110306	Audit Fees	(35,000)	(35,000)	0	0	0	0	(1,877)	(36,877)	(1,877)	Minor adjustment as per actual billing 2013/14
110412	Corporate Services - Projects	0	(50,000)	0	0	0	0	0	(50,000)	0	No revision required
110600	Depreciation-Corp Services	(510,292)	(488,248)	0	0	0	0	0	(488,248)	0	No revision required
110610	Loss on Sale-Corp Services	(3,632)	(3,632)	0	0	0	0	0	(3,632)	0	No revision required
110650	Administration Allocated	8,730,001	9,082,931	0	0	0	0	0	9,082,931	0	No revision required
110651	Project Management Costs Allocated	1,168,108	1,183,216	0	0	0	(78,750)	0	1,104,466	(78,750)	Accounting treatment revision only
111020	Plant Operating Costs-Project Management	(21,240)	(15,645)	0	0	(6,349)	0	0	(21,994)	(6,349)	Reallocation relating to plant recovery
111060	Administration-Project Management	(261,900)	(299,238)	0	0	0	69,920	0	(229,318)	69,920	Accounting treatment revision only
111600	Depreciation-Project Management	(13,116)	(180)	0	0	0	0	0	(180)	0	No revision required
112000	Employment Costs-Partnership Mgmt Team	(481,567)	(460,014)	0	0	22,000	0	(7,000)	(445,014)	15,000	Allocation of FBT as per 2013/14 expense \$7K
112001	Employment Costs-Wickham Recreation Facility	(781,634)	(745,717)	0	0	0	0	(7,246)	(752,963)	(7,246)	Allocation of FBT as per 2013/14 expense (\$4K), minor revision to insurance premium
112010	Office Expenses-Pship Mgmt Team	(80,250)	(88,250)	0	0	(44,000)	0	0	(132,250)	(44,000)	Reallocation of Partnership Management Team expenses
112011	Office Expenses-Wickham Recreation Facility	(62,280)	(62,280)	0	0	0	0	3,280	(59,000)	3,280	Minor revisions based on actual

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
112012	Wickham Recreation Facility-Administration-Programs	(18,000)	(14,664)	0	0	0	0	(14,000)	(28,664)	(14,000)	Minor revisions based on actual
112020	Plant Operating Costs-Pship Mgmt Team	(10,092)	(8,989)	0	0	1,045	0	0	(7,944)	1,045	Reallocation relating to plant recovery
112021	Plant Operating Costs-Wickham Recreation Facility	(5,616)	(4,894)	0	0	(1,118)	0	0	(6,012)	(1,118)	Reallocation relating to plant recovery
112200	Dampier Community Hub-Expenditure	(463,182)	(271,451)	0	0	0	261,448	0	(10,003)	261,448	Adjustment to funding allocation
120000	Employment Costs-IT & Records	(909,698)	(909,698)	0	0	0	0	0	(909,698)	0	No revision required
120200	Records Management Project	(45,300)	(45,300)	0	0	0	0	1,913	(43,387)	1,913	Reductions in estimated spend due to project work being completed in house and ceasing earlier than anticipated
120202	It Software Expenses	(340,600)	(340,600)	0	0	0	0	(10,000)	(350,600)	(10,000)	Estimate increase in Microsoft Enterprise open government license agreement
120203	Computer Network Expenses	(317,500)	(305,500)	0	0	0	0	94,000	(211,500)	94,000	Reduced in line with anticipated reduction in expenditure
120204	IT & T Security Expenses	(24,000)	(24,000)	0	0	0	0	0	(24,000)	0	No revision required
120205	IT General Expenses	(69,000)	(61,000)	0	0	0	(11,250)	(4,000)	(76,250)	(15,250)	Revision based on actual
120206	System Development	(42,000)	(113,500)	0	0	0	0	0	(113,500)	0	No revision required
120207	Website Development Expenses	(160,000)	(160,000)	0	0	0	0	0	(160,000)	0	No revision required
122200	Transmitter Operating Costs	(24,225)	(23,424)	0	0	0	0	10,000	(13,424)	10,000	Revision based on actual
122600	Depreciation-TV & Radio Services	(188)	(188)	0	0	0	0	0	(188)	0	No revision required
200200	Professional Development Allowance	(60,500)	(40,500)	0	0	0	0	15,125	(25,375)	15,125	Identified savings based on actual claims to date
200202	Insurance Premiums	(7,635)	(8,363)	0	0	0	0	0	(8,363)	0	No revision required
200203	Citizenship Ceremonies	(8,700)	(8,700)	0	0	0	0	5,000	(3,700)	5,000	Revision based on actual
200204	Local Government Allowance	(106,250)	(106,250)	0	0	0	0	(1)	(106,251)	(1)	Minor revision based on actual
200205	Refreshments & Entertainment	(46,000)	(46,000)	0	0	0	0	(11,000)	(57,000)	(11,000)	Allocation of FBT as per 2013/14 expense (\$11K)
200206	Emergency Services/Volunteers Reception	(9,400)	(9,400)	0	0	0	0	0	(9,400)	0	No revision required
200207	Presidents Sundry Expenses	(4,000)	(4,000)	0	0	0	0	0	(4,000)	0	No revision required
200208	Members Sitting Fees	(345,000)	(345,000)	0	0	0	0	13,027	(331,973)	13,027	Allocation reduced on the basis of current vacant Councillor position
200209	Telephone/IT Allowance	(37,300)	(37,300)	0	0	0	0	0	(37,300)	0	No revision required
200210	Contribution To Pilbara Regional Council	(220,760)	(220,760)	0	0	0	0	0	(220,760)	0	No revision required
200213	Members-Meeting Expenses	(30,000)	(30,000)	0	0	0	0	0	(30,000)	0	No revision required
200214	Members of Council- Training Expenses	(55,000)	(55,000)	0	0	0	0	13,750	(41,250)	13,750	Identified savings based on actual claims to date
200600	Depreciation-Members of Council	(2,712)	(2,712)	0	0	0	0	0	(2,712)	0	No revision required
202000	Employment Costs-Emergency Management	(177,676)	(177,667)	0	0	0	0	(11,000)	(188,667)	(11,000)	Allocation of FBT as per 2013/14 expense (\$11K)
202010	Office Expenses - Emergency Management	(2,800)	(2,800)	0	0	0	0	0	(2,800)	0	No revision required
202011	Other Goods & Services-Karratha SES	(10,000)	(7,000)	0	0	0	0	0	(7,000)	0	No revision required
202012	Other Goods & Services-Pt Samson VBFB	(1,230)	(1,230)	0	0	0	0	0	(1,230)	0	No revision required
202013	Other Goods & Services-Roebourne/Wickham SES	(5,000)	(3,600)	0	0	0	0	0	(3,600)	0	No revision required
202014	Insurances-Pt Samson VBFB	(4,100)	(3,172)	0	0	0	0	80	(3,092)	80	Minor revision based on actual
202015	Insurances-Karratha SES	(14,000)	(6,912)	0	0	0	0	(6)	(6,918)	(6)	Minor revision based on actual
202020	Plant Operating Costs-Emergency Management	(15,924)	(10,644)	0	0	(1,898)	0	0	(12,542)	(1,898)	Reallocation relating to plant recovery

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
202021	Mtce of Vehicles/Trailers/Boats-Pt Samson VBFB	(2,100)	(2,100)	0	0	0	0	0	(2,100)	0	No revision required
202022	Mtce of Vehicles/Trailers/Boats-Karratha SES	(29,000)	(21,000)	0	0	0	0	0	(21,000)	0	No revision required
202023	Mtce of Vehicles/Trailers/Boats-Roebourne/Wickham SES	(14,000)	(10,000)	0	0	0	0	0	(10,000)	0	No revision required
202026	Mtce of Equip-Karratha SES	(4,000)	(3,000)	0	0	0	0	0	(3,000)	0	No revision required
202027	Mtce of Equip-Roebourne/Wickham SES	(2,500)	(1,800)	0	0	0	0	0	(1,800)	0	No revision required
202031	Mtce of Land & Buildings-Karratha SES	(16,832)	(15,584)	0	0	0	7,215	5,117	(3,252)	12,332	Revision based on DFES funding allocation
202032	Mtce of Land & Buildings-Pt Samson VBFB	(1,025)	(1,025)	0	0	0	0	0	(1,025)	0	No revision required
202033	Mtce of Land & Buildings-Roebourne/Wickham SES	(2,100)	(1,500)	0	0	0	0	0	(1,500)	0	No revision required
202041	Purchase of Plant & Equip < \$1200-Pt Samson VBFB	(420)	(420)	0	0	0	0	0	(420)	0	No revision required
202042	Purchase of Plant & Equip < \$1200-Karratha SES	(2,100)	(1,500)	0	0	0	0	0	(1,500)	0	No revision required
202043	Purchase of Plant & Equip < \$1200-Roebourne/Wickham SES	(15,000)	(10,800)	0	0	0	0	0	(10,800)	0	No revision required
202051	Utilities, Rates and Taxes-Pt Samson VBFB	(620)	(620)	0	0	0	0	0	(620)	0	No revision required
202052	Utilities, Rates and Taxes-Karratha SES	(12,000)	(8,300)	0	0	0	0	0	(8,300)	0	No revision required
202053	Utilities, Rates and Taxes-Roebourne/Wickham SES	(5,500)	(4,000)	0	0	0	0	0	(4,000)	0	No revision required
202055	Clothing & Accessories - BFB only	(1,550)	(1,550)	0	0	0	0	0	(1,550)	0	No revision required
202060	Purchase Equipment \$1200 - \$5000-Karratha SES	(20,320)	0	0	0	0	0	0	0	0	No revision required
202061	Purchase Equipment \$1200 - \$5000-Roebourne/Wickham SES	(14,761)	(9,750)	0	0	0	0	0	(9,750)	0	No revision required
202201	Town Fire Breaks Funded - DFES	(10,000)	(10,000)	0	0	0	0	0	(10,000)	0	No revision required
202600	Depreciation-Emergency Services	(60,503)	(46,257)	0	0	0	59,238	0	12,981	59,238	Accounting treatment revision only
202610	Loss On Sale	0	0	0	0	0	(41,235)	0	(41,235)	(41,235)	Return of SES vehicle to DFES
206000	Employment Costs-Executive Services	(574,044)	(555,897)	0	0	0	0	(2,000)	(557,897)	(2,000)	Allocation of FBT as per 2013/14 expense (\$22K), identified savings in travel expenses \$20K
206009	Projects-Executive Services	0	(7,659)	0	0	0	0	(13,500)	(21,159)	(13,500)	Revision based on actual
206010	Office Expenses-Executive Services	(45,200)	(25,200)	0	0	0	0	(2,000)	(27,200)	(2,000)	Revision based on actual
206013	Marketing & Promotion	(120,000)	(56,000)	0	0	0	0	9,500	(46,500)	9,500	Revision based on actual
206020	Plant Operating Costs-Executive Services	(22,476)	(14,362)	0	0	(2,875)	0	0	(17,237)	(2,875)	Reallocation relating to plant recovery
206600	Depreciation-Exec Admin	(20,880)	(948)	0	0	0	0	0	(948)	0	No revision required
210000	Employment Costs-Human Resources	(1,791,280)	(1,783,058)	0	0	110,000	0	14,093	(1,658,965)	124,093	Allocation of FBT as per 2013/14 expense (\$15K), Identified savings in recruitment expenses \$34K
210010	Office Expenses-Human Resources	(3,250)	(8,607)	0	0	0	0	0	(8,607)	0	No revision required
210020	Plant Operating Costs-Human Resources	(7,080)	(5,717)	0	0	(3,385)	0	0	(9,102)	(3,385)	Reallocation relating to plant recovery
220000	Employment Costs-Public Affairs	(315,677)	(315,661)	0	0	0	0	0	(315,661)	0	No revision required
220010	Office Expenses-Public Affairs	(23,600)	(23,600)	0	0	0	0	3,200	(20,400)	3,200	Revision based on actual
220020	Plant Operating Costs-Public Affairs	(2,964)	(2,026)	0	0	(1,510)	0	0	(3,536)	(1,510)	Reallocation relating to plant recovery
220600	Depreciation-Public Affairs	(2,088)	(2,088)	0	0	0	0	0	(2,088)	0	No revision required

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
230000	Employment Costs-Governance	(945,956)	(922,136)	0	0	0	0	(12,000)	(934,136)	(12,000)	Allocation of FBT as per 2013/14 expense (\$12K)
230010	Office Expenses-Governance	(308,000)	(293,350)	0	0	0	0	85,439	(207,911)	85,439	Reduction in legal expenses as per EMT review
230020	Plant Operating Costs-Governance	(12,264)	(13,952)	0	0	1,448	0	0	(12,504)	1,448	Reallocation relating to plant recovery
230030	Governance Projects	(15,000)	(15,000)	0	0	0	0	7,500	(7,500)	7,500	Identified savings relating to internal audit and investigations
230600	Depreciation-Governance	(7,872)	(840)	0	0	0	0	0	(840)	0	No revision required
250000	Employment Costs-Business Improvement	(25)	0	0	0	0	0	0	0	0	No revision required
250010	Office Expenses-Business Improvement Process	(5,000)	(5,000)	0	0	0	0	5,000	0	5,000	Revision based on actual
250600	Depreciation-Business Improvement Process	(432)	(432)	0	0	0	0	0	(432)	0	No revision required
300200	Cossack Art Awards Expenses	(395,800)	(259,038)	0	0	0	0	(21,000)	(280,038)	(21,000)	Increase as per actual spend on 2014 event (\$17K), Allocation of FBT as per 2013/14 expense (\$4K)
302201	Cont. - Karratha Tourist Bureau	(319,960)	(319,960)	0	0	0	0	29,642	(290,318)	29,642	Decreased as per recent Council decision
302203	Cont. - Roebourne Tourist Bureau	(290,872)	(290,872)	0	0	0	0	138,154	(152,718)	138,154	Decreased as per recent Council decision
302204	Tourism Development	(50,000)	(50,000)	0	0	0	0	0	(50,000)	0	No revision required
302600	Depreciation-Tourism/Visitors Centres	(4,970)	(4,970)	0	0	0	0	0	(4,970)	0	No revision required
306201	Youth Advisory Council	(20,000)	(20,000)	0	0	0	0	10,000	(10,000)	10,000	Reduced due to lower than anticipated participation in Youth Engagement Program
306202	Eastern Corridor Youth Services	0	(57,000)	0	0	0	0	0	(57,000)	0	No revision required
306203	Special Youth Projects Expense	(120,000)	(120,000)	0	0	0	0	10,000	(110,000)	10,000	Increase as per facilitator Flights/Accommodation for Youth Week and School Holiday Program and Paintball
306204	Regional Youth Coordinators Network	(5,000)	(3,400)	0	0	0	0	800	(2,600)	800	Reduction due to minimal expense required for venue hire and catering
308000	Employment Costs - Local History Officer	(25)	(124,680)	0	0	0	0	0	(124,680)	0	No revision required
308010	Office Expenses - Local History Officer	(7,360)	(7,360)	0	0	0	0	0	(7,360)	0	No revision required
308030	Dalgety House Building/Surrounds	(24,517)	(24,065)	11,195	0	0	0	7	(12,863)	11,202	Minor revision based on actual
308200	Yaburara Heritage Trail	(869,031)	(377,612)	0	0	(1,035)	0	150,000	(228,647)	148,965	Project completed with identified savings
308202	Roebourne and Cossack Museum Expenses	(1,500)	(1,500)	0	0	0	0	0	(1,500)	0	No revision required
308600	Depreciation-Other Culture	(65,520)	(65,520)	0	0	0	0	0	(65,520)	0	No revision required
310000	Employment Costs-Community Development	(877,153)	(844,337)	0	0	0	0	(12,000)	(856,337)	(12,000)	Allocation of FBT as per 2013/14 expense (\$12K)
310001	Employment Costs-Community Services to be allocated	(528,758)	(509,538)	0	0	0	0	(15,000)	(524,538)	(15,000)	Allocation of FBT as per 2013/14 expense (\$15K)
310010	Office Expenses - Community Development	(177,200)	(132,200)	0	0	0	0	(33,000)	(165,200)	(33,000)	Increase as per additional advertising requirement of Community Services
310020	Plant Operating Costs-Community Development	(26,290)	(25,350)	0	0	(4,303)	0	0	(29,653)	(4,303)	Reallocation relating to plant recovery
310021	Plant Operating Costs-Community Services to be allocated	(15,084)	(10,236)	0	0	(4,035)	0	0	(14,271)	(4,035)	Reallocation relating to plant recovery
310060	Administration	(174,600)	(174,600)	0	0	0	0	0	(174,600)	0	No revision required
310200	Roebourne Advisory Group	(1,000)	(1,000)	0	0	0	0	0	(1,000)	0	No revision required

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
310203	Red Earth Arts Festival - Expense	(515,950)	(503,777)	0	0	0	0	(5,000)	(508,777)	(5,000)	Increase as per higher than anticipated cost of 2014 event
310208	Australia Day Celebrations (expenses)	(75,700)	(75,700)	0	0	0	0	8,500	(67,200)	8,500	Reduced in line with actuals
310209	Arts & Culture Development Expense	(87,000)	(40,127)	0	0	0	0	0	(40,127)	0	No revision required
310210	Tidy Towns	0	(5,000)	0	0	0	0	0	(5,000)	0	No revision required
310211	Moonrise Cinema Expenses	(248,000)	(248,000)	0	0	0	0	39,400	(208,600)	39,400	Reduced as per reduction in Box Office license costs and other costs associated with lower attendance
310220	Cossack Community Day - Expenses	(42,000)	(43,800)	0	0	0	0	0	(43,800)	0	No revision required
310221	NAIDOC Week Expenses	(185,000)	(213,841)	0	0	0	0	0	(213,841)	0	No revision required
310600	Depreciation-Community Development	(24,060)	(480)	0	0	0	0	0	(480)	0	No revision required
310610	Loss on Sale-Community Development	(3,556)	(3,556)	0	0	0	0	0	(3,556)	0	No revision required
310650	Community Services Allocated	543,842	543,842	0	0	0	0	0	543,842	0	No revision required
312000	Employment Costs - Events & Festivals	(420,542)	(460,112)	0	0	0	0	(4,000)	(464,112)	(4,000)	Allocation of FBT as per 2013/14 expense (\$4K)
312010	Arts & Cultural Program	(525,000)	(525,000)	0	0	0	0	0	(525,000)	0	No revision required
312020	Events-Plant Op Costs	(16,068)	(15,515)	0	0	(4,519)	0	0	(20,034)	(4,519)	Reallocation relating to plant recovery
312200	Contribution - Walkington Theatre	(195)	(176)	0	0	0	0	0	(176)	0	No revision required
312600	Depreciation-Walkington Theatre	(27,072)	(27,072)	0	0	0	0	0	(27,072)	0	No revision required
314200	Non Statutory Donations	(1,389,950)	(2,465,426)	0	0	(15,000)	0	15,000	(2,465,426)	0	No revision required
314203	Community And Cultural Scheme	(26,000)	(59,750)	0	0	0	0	0	(59,750)	0	No revision required
314204	FeNaCING - Expense	(111,608)	(72,950)	0	0	9,616	0	(13,000)	(76,334)	(3,384)	Increase to spend on event
314205	Sports Funding Scheme	(26,000)	(59,750)	0	0	0	0	0	(59,750)	0	No revision required
314206	Contribution - Roebourne Community Kitchen	(165,000)	(165,000)	0	0	0	0	0	(165,000)	0	No revision required
314209	Sponsorship Scheme	(500,000)	(664,830)	38,000	0	0	0	233,255	(393,575)	271,255	Reduction as per outstanding amount in Major Sponsorship Scheme
316000	Employment Costs-Community Safety	(136,660)	(136,655)	0	0	0	0	(5,000)	(141,655)	(5,000)	Allocation of FBT as per 2013/14 expense (\$5K)
316010	Office Expenses-Community Safety	(7,250)	(7,200)	0	0	0	0	(39,209)	(46,409)	(39,209)	Possible return of unspent CCTV funding to contributors pending confirmation of funding conditions
316020	Plant Operating Costs-Community Safety	(10,344)	(8,686)	0	0	334	0	0	(8,352)	334	Reallocation relating to plant recovery
316204	Litter Initiatives	(63,000)	(54,500)	0	0	0	0	9,750	(44,750)	9,750	Reduction to funds required to complete activities for the remainder of the year
316205	Anti Graffiti Initiatives	(93,000)	(170,600)	0	0	0	0	0	(170,600)	0	No revision required
316206	Crime & Safety Initiatives	(109,500)	(169,500)	50,000	0	0	0	5,000	(114,500)	55,000	Savings relating to kerb numbering to be completed by internal works crew
316207	Road Safety Initiatives	0	(2,500)	0	0	0	0	2,500	0	2,500	Revision based on actual
316208	Alcohol Management Initiatives	0	(500)	0	0	0	0	500	0	500	Revision based on actual
316216	PIRSA-Pilbara Industry Road Safety Alliance expense	(60,000)	(110,000)	0	0	0	0	0	(110,000)	0	No revision required
316600	Depreciation-Community Safety	(43,980)	(38,676)	0	0	0	0	0	(38,676)	0	No revision required
320032	Bulgarra Daycare Building	(32,372)	(31,152)	0	0	0	(411)	(1,154)	(32,717)	(1,565)	Increase to garden maintenance following landscape upgrade
320033	Millars Well Daycare Building	(40,852)	(44,722)	0	0	0	0	468	(44,254)	468	Revision based on actual
320034	Wickham Daycare Building	(48,814)	(58,053)	0	0	0	0	8,677	(49,376)	8,677	Reduction in line with savings realised to date
320600	Depreciation-Daycare Centres	(53,206)	(53,206)	0	0	0	0	0	(53,206)	0	No revision required
322030	Karratha Clinic Building	(47,548)	(44,181)	0	0	0	0	4,814	(39,367)	4,814	Reduction due to no tenant currently operating from facility
322031	Millars Well Clinic Building	(46,148)	(43,600)	0	0	0	0	(2,303)	(45,903)	(2,303)	Revision based on actual
322032	Wickham Clinic	(2,405)	(1,856)	0	0	0	(704)	(500)	(3,060)	(1,204)	Revision based on actual

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
324030	Karratha Entertainment Centre	(5,400)	(5,400)	0	0	0	0	(122)	(5,522)	(122)	Increased as per as per actual incurred insurance premium allocations
328000	Employment Costs-RAC	(369,610)	(368,592)	0	0	0	0	(4,000)	(372,592)	(4,000)	Allocation of FBT as per 2013/14 expense (\$4K)
328010	Office Expense-RAC	(3,000)	(3,000)	0	0	0	0	0	(3,000)	0	No revision required
328020	Plant Op Costs-RAC	(7,896)	(6,305)	0	0	(3,044)	0	0	(9,349)	(3,044)	Reallocation relating to plant recovery
328030	Roebourne Aquatic Centre	(291,591)	(381,309)	0	0	(94)	12,388	109,063	(259,952)	121,357	Roebourne Aquatic schematic not to proceed due to inability to secure external funds
328040	Roebourne Pool Equipment Repairs & Replacement	(24,850)	(24,850)	0	0	0	0	0	(24,850)	0	No revision required
328060	Administration	(174,600)	(174,600)	0	0	0	0	0	(174,600)	0	No revision required
328200	RAC - Program Expense	(1,200)	(1,200)	0	0	0	0	0	(1,200)	0	No revision required
328205	Roebourne Pool-Kiosk Stock Purchase	(20,000)	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
328600	Depreciation-RAC	(44,263)	(40,519)	0	0	0	0	0	(40,519)	0	No revision required
330001	Employment Costs-Dampier Library	(88,521)	(88,514)	0	0	0	0	0	(88,514)	0	No revision required
330002	Employment Costs-Roebourne Library	(101,976)	(101,971)	0	0	0	0	0	(101,971)	0	No revision required
330003	Employment Costs-Wickham Library	(87,995)	(87,988)	0	0	0	0	0	(87,988)	0	No revision required
330004	Employment Costs-Karratha Library	(917,903)	(702,847)	0	0	0	0	(6,000)	(708,847)	(6,000)	Allocation of FBT as per 2013/14 expense (\$6K)
330011	Office Expenses-Dampier Library	(6,800)	(6,800)	0	0	0	0	0	(6,800)	0	No revision required
330012	Office Expenses-Roebourne Library	(6,800)	(6,800)	0	0	0	0	0	(6,800)	0	No revision required
330013	Office Expenses-Wickham Library	(6,800)	(7,300)	0	0	0	0	0	(7,300)	0	No revision required
330014	Office Expenses-Karratha Library	(28,570)	(28,830)	0	0	0	0	0	(28,830)	0	No revision required
330020	Plant Op Costs-Karratha Library	0	(5,211)	0	0	1,006	0	0	(4,205)	1,006	Reallocation relating to plant recovery
330031	Libraries- Dampier	(43,562)	(41,108)	0	0	0	0	519	(40,589)	519	Adjustment to maintenance of Nielson place
330032	Libraries- Roebourne	(60,026)	(56,370)	0	0	0	0	9	(56,361)	9	Revision based on actual
330033	Libraries- Wickham	(77,580)	(78,151)	0	0	64	(2,116)	(648)	(80,851)	(2,700)	Increased as per clearing & heavy pruning of gardens
330034	Libraries- Karratha	(130,860)	(130,860)	0	0	0	0	0	(130,860)	0	No revision required
330043	Wickham Library - Equipment Repairs & Replacement	(350)	(350)	0	0	0	0	0	(350)	0	No revision required
330044	Karratha Library - Equipment Repairs & Replacement	(1,500)	(1,500)	0	0	0	0	0	(1,500)	0	No revision required
330060	Administration	(436,500)	(436,500)	0	0	0	0	0	(436,500)	0	No revision required
330200	Karratha Library Contribution	(18,000)	(18,000)	0	0	0	0	0	(18,000)	0	No revision required
330600	Depreciation-Libraries	(103,031)	(101,027)	0	0	0	0	0	(101,027)	0	No revision required
332000	Employment Costs-Cossack Operations	(188,127)	(188,110)	0	0	0	0	0	(188,110)	0	No revision required
332010	Office Expenses-Cossack Operations	(400)	(400)	0	0	0	0	0	(400)	0	No revision required
332020	Plant Operating Costs-Cossack	(10,572)	(7,532)	0	0	453	0	0	(7,079)	453	Reallocation relating to plant recovery
332030	Cossack Operations	(65,975)	(63,594)	0	0	(2,400)	0	(64)	(66,058)	(2,464)	ESL charge relating to new property assessed by DFES
332031	Cossack Maintenance Costs	(186,000)	(353,160)	34,500	0	0	0	91,197	(227,463)	125,697	Revised costing based on scope of work approved in new initiative from November review
332032	Cossack Grounds Maintenance	(20)	(14)	0	0	0	0	(5,000)	(5,014)	(5,000)	Additional allocation for grounds maintenance
332033	Cossack Walk Trail Mtce	(2,000)	(2,000)	0	0	0	0	0	(2,000)	0	No revision required
332040	Equipment Repair & Replacement	(3,000)	(3,000)	0	0	0	0	0	(3,000)	0	No revision required
332060	Administration	(87,300)	(87,300)	0	0	0	0	0	(87,300)	0	No revision required
332200	Cossack Cafe Expenses	(3,200)	(3,200)	0	0	0	0	0	(3,200)	0	No revision required
332201	Cossack Cafe Operating Expenses	(3,420)	(3,420)	0	0	0	0	0	(3,420)	0	No revision required

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
332203	Cossack Museum Expenses	(7,000)	(7,000)	0	0	0	0	0	(7,000)	0	No revision required
332204	Cossack Signage	(1,000)	(201,000)	0	0	0	0	0	(201,000)	0	No revision required
332206	Cossack Conservation Works	(6,000)	(6,000)	0	0	0	0	0	(6,000)	0	No revision required
332600	Depreciation-Cossack Operations	(83,195)	(77,579)	0	0	0	0	0	(77,579)	0	No revision required
334030	Hardcourt Maintenance	(53,637)	(110,309)	0	0	0	0	(3,579)	(113,888)	(3,579)	Additional allocation relating to maintenance costs and mulching for opening of Roebourne Skatescape
334031	Oval Maintenance	(1,274,021)	(1,283,747)	0	0	(33,320)	0	(12,540)	(1,329,607)	(45,860)	Increase as per repair of asbestos main line under footpath in Pegs Creek
334032	Wickham Skate Park Mtce	(5,199)	(4,856)	0	0	0	0	(1,607)	(6,463)	(1,607)	Increase due to taking over maintenance of irrigation and landscape
334033	Dampier Skate Park Mtce	(2,816)	(3,330)	0	0	0	0	0	(3,330)	0	No revision required
334034	Roebourne Race Track	(28,960)	(28,960)	0	0	0	0	0	(28,960)	0	No revision required
334035	Junior Sport Development	(2,000)	(2,000)	0	0	0	0	0	(2,000)	0	No revision required
334036	Sporting Clubs Mtce	(5,028)	(1,968)	0	0	0	0	0	(1,968)	0	No revision required
334038	Sporting Facilities-Lighting	(69,750)	(44,750)	0	0	0	0	20,000	(24,750)	20,000	Reduction due to lighting only requiring minimal maintenance
334041	Indoor Cricket Facility	(20,465)	(20,386)	0	0	0	0	10,000	(10,386)	10,000	Reduction due to only pitch requiring replacement
334042	Bulgarra Oval-Storage Shed	(3,000)	(3,000)	0	0	0	0	0	(3,000)	0	No revision required
334043	Bulgarra Oval-Softball Fencing and Dugouts	(3,000)	(3,000)	0	0	0	0	0	(3,000)	0	No revision required
334044	Nickol West Skate Park	(1,735)	(2,198)	0	0	0	0	0	(2,198)	0	No revision required
334600	Depreciation-Recreation	(924,636)	(899,520)	0	0	0	0	0	(899,520)	0	No revision required
336030	Karratha Bowling Club Toilet Block	(3,732)	(2,832)	0	0	0	0	843	(1,989)	843	Revision based on actual
336200	Karratha Golf Course/Bowling Green Facility	(972,249)	(998,619)	0	0	63	(47,030)	147,823	(897,763)	100,856	Reduction in the 'Green the Greens' project due to reduction in PM consultant costs \$178K, Increase in costs due to irrigation mainline breaks & electrical faults at Golf Course and break in water supply line to bowling club (\$30K)
336600	Depreciation-Karratha Bowling Club	(2,520)	(2,520)	0	0	0	0	0	(2,520)	0	No revision required
338030	Bulgarra North Building	(52,261)	(49,286)	0	0	0	0	5,400	(43,886)	5,400	Reduction based on anticipated maintenance for remainder of year
338031	Carpark Mtce-Pavilions	(6,060)	(4,884)	0	0	0	0	0	(4,884)	0	No revision required
338032	Dampier Pavilion Building	(95,750)	(92,791)	0	0	0	0	16	(92,775)	16	Minor revision based on actual
338034	Millars Well Pavilion Building	(124,630)	(121,933)	0	0	0	0	3,839	(118,094)	3,839	Revision based on actual
338035	Pegs Creek Pavilion Building	(147,031)	(147,636)	0	0	0	0	901	(146,735)	901	Reduction in ESL allocation from DFES
338036	Roebourne Community Centre Building	(274,933)	(320,098)	0	0	20	0	64	(320,014)	84	Minor revision based on actual
338038	Bulgarra Tennis Courts Clubhouse Building	(5,160)	(5,160)	0	0	0	0	0	(5,160)	0	No revision required
338039	Frank Butler Community Centre Building	(373,675)	(368,204)	0	0	0	0	1,186	(367,018)	1,186	Revision based on actual
338600	Depreciation-Pavilions & Halls	(191,916)	(191,916)	0	0	0	0	0	(191,916)	0	No revision required
340000	Employment Costs-Leisure	(615,268)	(705,639)	0	0	137,443	0	(15,000)	(583,196)	122,443	Allocation of FBT as per 2013/14 expense (\$15K)
340020	Plant Operating Costs	(14,881)	(27,130)	0	0	7,593	0	0	(19,537)	7,593	Reallocation relating to plant recovery
340060	Administration	(261,900)	(261,900)	0	0	0	0	0	(261,900)	0	No revision required
340201	Community Bus (Public Transport Project)	(143,750)	(143,750)	0	0	0	0	(31,250)	(175,000)	(31,250)	Increase as per costs associated with final quarter
340202	Karratha/Dampier Community Activities	(27,000)	(32,000)	0	0	0	0	0	(32,000)	0	No revision required
340203	Senior's Social Activities	(14,087)	(14,087)	0	0	0	0	0	(14,087)	0	No revision required
340205	Roebourne/Wickham Community Activities	(13,500)	(26,500)	0	0	0	0	15,500	(11,000)	15,500	Reduction to "Love Where You Live" and Indigenous activities

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
340209	Community Club Development	(22,450)	(22,450)	0	0	0	0	50	(22,400)	50	Minor revision based on actual
340212	Disability Inclusion Project	(6,200)	(6,200)	0	0	0	0	0	(6,200)	0	No revision required
340214	Contribution To St Lukes Oval	(20,000)	(10,394)	0	0	0	0	0	(10,394)	0	No revision required
340216	Community Art Exhibition Expense	(4,000)	(5,000)	0	0	0	0	0	(5,000)	0	No revision required
340600	Depreciation-Recreation	(39,012)	(120)	0	0	0	0	0	(120)	0	No revision required
342200	Playground Maintenance	(307,488)	(311,738)	0	0	0	0	(19,713)	(331,451)	(19,713)	Increased as per increased labour required for rectifying audit compliance items (\$15K), and replacement of damaged equipment (\$5K)
344000	Medical Services - Employment Costs	(98,443)	(98,448)	0	0	0	0	0	(98,448)	0	No revision required
344010	Medical Services - Office Expenses	(39,750)	(36,250)	0	0	0	0	0	(36,250)	0	No revision required
344200	Medical Services - Retention Payments	(56,000)	(48,000)	0	0	0	0	0	(48,000)	0	No revision required
346030	Roebourne Building (ex shire office)	(75,985)	(73,047)	0	0	0	0	(5,260)	(78,307)	(5,260)	Increased as per insulation costs
346033	Wickham Building (ex Clinic)	(9,548)	(8,144)	0	0	0	0	1,200	(6,944)	1,200	Revision based on actual
346214	Medical Housing Expenses	(32,229)	(32,229)	0	0	0	0	0	(32,229)	0	No revision required
348000	Employment Costs-The Youth Shed	(545,974)	(691,893)	0	0	0	0	0	(691,893)	0	No revision required
348010	Office Expenses-The Youth Shed	(7,000)	(7,000)	0	0	0	0	170	(6,830)	170	Revision based on actual
348020	Plant Operating Costs-The Youth Shed	(5,184)	(5,569)	0	0	(1,891)	0	0	(7,460)	(1,891)	Reallocation relating to plant recovery
348030	The Youth Shed	(298,561)	(291,409)	0	0	0	0	2,525	(288,884)	2,525	Revision based on actual
348040	Equipment Repairs & Replacement-The Youth Shed	(4,000)	(8,000)	0	0	0	0	0	(8,000)	0	No revision required
348050	The Youth Shed Indoor Play - Playtec Maintenance	(12,000)	(12,000)	0	0	0	0	0	(12,000)	0	No revision required
348060	Administration-The Youth Shed	(261,900)	(261,900)	0	0	0	0	0	(261,900)	0	No revision required
348200	Contribution-Roebourne Youth Centre	(3,480)	(3,480)	0	0	0	0	0	(3,480)	0	No revision required
348201	The Youth Shed-Programmes	(268,359)	(117,443)	0	0	0	0	20,000	(97,443)	20,000	Reduction in line with actual drop in program costs
348205	The Youth Shed-Confectionery/Drinks Purchases	(40,000)	(40,000)	0	0	0	0	0	(40,000)	0	No revision required
348600	Depreciation-The Youth Shed	(157,296)	(151,872)	0	0	0	0	0	(151,872)	0	No revision required
350000	Employment Costs-Karratha Leisureplex	(2,956,125)	(2,933,025)	0	0	(137,443)	0	4,000	(3,066,468)	(133,443)	Allocation of FBT as per 2013/14 expense (\$2K), reductions in conference and uniform expenses \$6K
350010	Office Expenses-Karratha Leisureplex	(50,320)	(50,320)	0	0	0	0	20,640	(29,680)	20,640	Identified savings in contractor costs
350020	Plant Operating Costs-Karratha Leisureplex	(17,197)	(18,123)	0	0	(4,424)	0	0	(22,547)	(4,424)	Reallocation relating to plant recovery
350030	Karratha Leisureplex	(2,031,920)	(2,014,949)	0	0	(2,396)	0	(31,542)	(2,048,887)	(33,938)	Allowance made for Building Management Systems maintenance (\$18K)
350040	Equipment Repairs & Replacement	(44,400)	(44,400)	0	0	0	0	0	(44,400)	0	No revision required
350060	Administration-Karratha Leisureplex	(1,309,500)	(1,309,500)	0	0	0	0	0	(1,309,500)	0	No revision required
350200	Karratha Leisureplex - Programs	(132,015)	(132,009)	0	0	0	0	0	(132,009)	0	No revision required
350201	Merchandise Expenses-Karratha Leisureplex	(25,000)	(25,000)	0	0	0	0	0	(25,000)	0	No revision required
350202	Karratha Leisureplex - Grant Funded Programs	(50,000)	(90,000)	0	0	0	0	0	(90,000)	0	No revision required
350600	Depreciation-Karratha Leisureplex	(1,345,354)	(1,345,354)	0	0	0	0	0	(1,345,354)	0	No revision required
351030	Wickham Recreation Facility Building	(196,292)	(195,628)	0	0	0	0	(17,407)	(213,035)	(17,407)	Numerous adjustments in line with Rio funding agreement
351040	Wickham Recreation Facility Aquatic	(35,328)	(35,328)	0	0	(30,000)	0	1,336	(63,992)	(28,664)	Numerous adjustments in line with Rio funding agreement
351050	Wickham Recreation Facility Grounds	(314,136)	(470,802)	0	0	0	(15,080)	(558,618)	(1,044,500)	(573,698)	Numerous adjustments in line with Rio funding agreement

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
352000	Employment Costs-Pam Buchanan Family Centre	(30)	0	0	0	0	0	0	0	0	No revision required
352030	Pam Buchanan Family Centre	(135,540)	(224,783)	0	0	0	992	(17,203)	(240,994)	(16,211)	Increase as per fire and alarm system costs to date
352600	Depreciation-Pam Buchanan Family Centre	(192,397)	(192,397)	0	0	0	0	0	(192,397)	0	No revision required
370000	Employment Costs-Economic Development	(176,926)	(176,917)	0	0	0	0	0	(176,917)	0	No revision required
370010	Office Expenses-Economic Development	(2,248)	(1,728)	0	0	0	0	(4,442)	(6,170)	(4,442)	Revision based on actual
370020	Plant Operating Costs-Economic Development	(4,272)	(1,680)	0	0	(1,534)	0	0	(3,214)	(1,534)	Reallocation relating to plant recovery
370200	Economic Development Prospectus Project	(2,000)	(2,000)	0	0	0	0	(186)	(2,186)	(186)	Increase as per actual cost of graphic design and printing for prospectus
370205	Home Based Business Project	(2,000)	(2,000)	0	0	0	0	1,000	(1,000)	1,000	Increased as per projected project to go ahead
370207	Small Business Development	(12,000)	0	0	0	0	0	0	0	0	No revision required
370210	Sister City Program	(30,000)	(30,000)	0	0	0	0	(22,300)	(52,300)	(22,300)	Increase as per actual costs incurred to date
370211	Economic Development Projects	(114,700)	(118,700)	0	0	0	0	(539)	(119,239)	(539)	Various revisions in line with actual
370212	City of Karratha Transition	(120,000)	(120,000)	0	0	0	(2,440)	2,440	(120,000)	0	No revision required
370213	Economic Development Projects	0	(89,000)	0	0	0	0	0	(89,000)	0	No revision required
380000	Employment Costs-Rangers to be re-allocated	(68,076)	(51,094)	0	0	0	0	(1,000)	(52,094)	(1,000)	Allocation of FBT as per 2013/14 expense (\$1K)
380001	Employment Costs-Sanitation Other	(106,896)	(106,896)	0	0	0	0	0	(106,896)	0	No revision required
380002	Employment Costs-Parking Facilities	(160,356)	(160,356)	0	0	0	0	0	(160,356)	0	No revision required
380003	Employment Costs-Animal Control	(570,132)	(570,132)	0	0	0	0	0	(570,132)	0	No revision required
380004	Employment Costs-Law, Order & Public Safety	(53,448)	(53,448)	0	0	0	0	0	(53,448)	0	No revision required
380009	Other Sundry Expenses-Animal Control	(12,250)	(12,250)	0	0	0	0	(950)	(13,200)	(950)	Additional costs relating to animal euthanasia
380010	Office Expenses-Rangers	(2,000)	(2,000)	0	0	0	0	(1,400)	(3,400)	(1,400)	Increased as per actual purchase price of firearm
380020	Plant Operating Costs	(81,300)	(53,604)	0	0	(17,583)	0	0	(71,187)	(17,583)	Reallocation relating to plant recovery
380030	Rangers Buildings Maintenance	(3,220)	(2,220)	0	0	(1,877)	0	680	(3,417)	(1,197)	Revision based on actual
380060	Administration	(261,900)	(261,900)	0	0	0	0	0	(261,900)	0	No revision required
380200	Fire Suppression	(600)	(600)	0	0	(4,614)	(2,863)	(2,163)	(10,240)	(9,640)	Additional expenses relating to recent fire in Wickham
380201	Other Control Expenses-Fire Prevention	(2,000)	(2,000)	0	0	0	0	500	(1,500)	500	Reduction relating to hydrant repairs not expected to be required
380212	Community Education/Promotions	(47,500)	(47,500)	0	0	0	0	0	(47,500)	0	No revision required
380220	Cyclone Preparation	(402,978)	(323,072)	0	0	0	0	552	(322,520)	552	Revision based on actual
380225	Legal Expenses-Other Law Order & Public Safety	(4,000)	(4,000)	0	0	0	0	0	(4,000)	0	No revision required
380230	Removal/Disposal Of Abandoned Car Bodies	(42,000)	(57,000)	0	0	0	0	0	(57,000)	0	No revision required
380600	Depreciation-Law, Order & Public Safety	(116,461)	(18,421)	0	0	0	0	0	(18,421)	0	No revision required
380601	Depreciation-Animal Control	(10,307)	(2,843)	0	0	0	0	0	(2,843)	0	No revision required
380610	Loss On Sale - Animal Control	(13,742)	(13,742)	0	0	0	4,519	0	(9,223)	4,519	Revision to Loss on Sale of plant - Accounting adjustment
384210	Cleaverville Beach	(32,056)	(32,438)	0	0	(2,306)	0	9,200	(25,544)	6,894	Revision in line with recognised savings and forecast requirements for remainder of year

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
384211	40 Mile Beach	(32,704)	(32,191)	0	0	(1,305)	0	6,900	(26,596)	5,595	Revision in line with recognised savings and forecast requirements for remainder of year
384213	Miaree Pool	(11,832)	(12,095)	0	0	0	0	0	(12,095)	0	No revision required
400010	Sundry Expenses	0	0	0	0	0	0	(135)	(135)	(135)	Revision based on actual
400200	Staff Housing-Op Costs	(148,860)	(132,127)	0	0	0	(1,185)	(41,667)	(174,979)	(42,852)	Various revisions in line with Emergency Services Levy and Water Rates received to date
400201	Staff Housing-Mtce Costs	(625,800)	(453,162)	0	0	0	0	44,446	(408,716)	44,446	Numerous adjustments to maintenance of staff housing in line with actuals
400222	Leased-4 Flannelbush Turn	0	0	0	0	0	0	81	81	81	Revision based on actual
400223	Leased-500 Murray St, Pt Samson	(49,404)	(50,503)	0	0	0	0	1,738	(48,765)	1,738	Property lease renewed at lower cost
400227	Leased-1 Blinco Rd	(46,800)	(6,488)	0	0	0	0	0	(6,488)	0	No revision required
400230	Leased-14 Honeyeater Corner	(88,644)	(83,425)	0	0	0	0	869	(82,556)	869	Property lease renewed at lower cost
400231	Leased-18 Bettong Bend	(58,128)	(54,752)	0	0	0	0	0	(54,752)	0	No revision required
400233	Leased-14D Kallama Pde	(41,712)	(39,976)	0	0	0	0	1,740	(38,236)	1,740	Property lease renewed at lower cost
400235	Leased-19 Leonard Way	(41,712)	(39,976)	0	0	0	0	1,740	(38,236)	1,740	Property lease renewed at lower cost
400236	Leased-25 Marsh Way	(41,712)	(40,410)	0	0	0	0	6,084	(34,326)	6,084	Property handed back end of April
400243	Leased-42A Brooks Way	(41,712)	(40,844)	0	0	0	0	870	(39,974)	870	Property lease renewed at lower cost
400244	Leased-931 Walcott Way	(46,800)	(4,343)	0	0	0	0	0	(4,343)	0	No revision required
400245	Leased-38 Lewis Drive	(140)	(113)	0	0	0	0	0	(113)	0	No revision required
400246	Leased-New Positions	(234,000)	(199,278)	0	0	0	0	198,635	(643)	198,635	Allowance for additional leases not required for remainder of year
400248	Leased-17 Kallama Parade	(52,140)	(5,866)	0	0	0	0	5,287	(579)	5,287	Property handed back in 2014
400249	Leased-Unit 16, Lot 501 Padbury Way	(46,932)	(44,328)	0	0	0	0	0	(44,328)	0	No revision required
400251	Leased-20 Calliance Way	(52,140)	(8,779)	0	0	0	0	(588)	(9,367)	(588)	Revision based on actual
400252	Leased-6C Kallama Parade	(37,806)	(34,226)	0	0	0	0	0	(34,226)	0	No revision required
400253	Leased-16 Garland Place	0	(45,410)	0	0	0	0	0	(45,410)	0	No revision required
400254	Leased - 4B Raynor Rd	(52,140)	(46,057)	0	0	0	0	0	(46,057)	0	No revision required
400255	Leased - 13 Wagari Drive	(53,445)	(45,624)	0	0	0	0	0	(45,624)	0	No revision required
400257	Leased - 354 Samson Way	(43,017)	(16,319)	0	0	0	0	0	(16,319)	0	No revision required
400258	Leased - 101 Pelago East/23 Sharpe Ave	(51,996)	(51,996)	0	0	0	0	0	(51,996)	0	No revision required
400259	Leased - 11 Baynton Way	0	(27,377)	0	0	0	0	11,733	(15,644)	11,733	Property handed back in January
400600	Depreciation-Staff Housing	(475,582)	(475,582)	0	0	0	0	0	(475,582)	0	No revision required
400652	Alloc - Aerodromes & Waste	400,701	400,701	0	0	0	0	0	400,701	0	No revision required
400655	Alloc - General Administration	950,750	950,750	0	0	0	0	0	950,750	0	No revision required
400662	Alloc - Recreation	122,284	122,284	0	0	0	0	0	122,284	0	No revision required
400671	Alloc - Medical Housing	32,229	32,229	0	0	0	0	0	32,229	0	No revision required
402060	Administration	(11,760)	(11,760)	0	0	0	0	0	(11,760)	0	No revision required
402200	Domestic Refuse Collection	(994,796)	(909,676)	0	0	(216,489)	(35,350)	0	(1,161,515)	(251,839)	Reallocation relating to plant recovery (\$191K)
402201	Recycling	(165,420)	(132,843)	0	0	99,000	0	0	(33,843)	99,000	Lower than anticipated cost to recycle glass and oil
402203	Bin Repairs/Replacement	(42,105)	(42,000)	0	0	19,000	0	0	(23,000)	19,000	Current stock sufficient, no additional bins required until next year
402204	Litter Control	(1,476,996)	(1,347,364)	0	0	(6,453)	0	0	(1,353,817)	(6,453)	Reallocation relating to plant recovery
402205	Rubbish Collection Parks, Open Spaces & Events	(374,328)	(374,328)	0	0	160,607	(5,048)	0	(218,769)	155,559	Reallocation relating to plant recovery \$164K
402206	Trade/Commercial Refuse	(420,468)	(420,468)	0	0	47,729	(15,712)	0	(388,451)	32,017	Reallocation relating to plant recovery \$53K
402207	Washpad Maintenance Depot	(8,800)	(6,800)	0	0	(650)	0	700	(6,750)	50	Minor revisions based on actual
402600	Depreciation-Waste Collection	(277,972)	(144,286)	0	0	0	133,218	0	(11,068)	133,218	Accounting treatment revision only
402610	Loss On Sale - Sanitation	(89,079)	(89,079)	0	0	0	0	0	(89,079)	0	No revision required

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
404040	Equipment Repair & Replacement (7 Mile Tip)	(8,000)	(8,000)	0	0	(860)	0	0	(8,860)	(860)	Minor revisions based on actual
404060	Administration	(797,460)	(797,460)	0	0	0	0	0	(797,460)	0	No revision required
404200	Landfill Operation	(5,161,342)	(4,939,763)	0	0	(340,348)	(203,430)	0	(5,483,541)	(543,778)	Reallocation relating to plant recovery (\$197K)
404201	Liquid Waste Ponds	(34,800)	(34,800)	0	0	0	0	0	(34,800)	0	No revision required
404210	Wickham Transfer Station	(850,154)	(850,699)	0	0	(14,189)	(44,065)	0	(908,953)	(58,254)	Accounting treatment revision only
404600	Depreciation-Landfill Operations	(344,632)	(656,413)	0	0	0	620,941	0	(35,472)	620,941	Accounting treatment revision only
404610	Loss On Sale - Landfill	(286,298)	(286,298)	0	0	0	0	0	(286,298)	0	No revision required
406000	PS - Employment Costs	(973,687)	(934,106)	0	0	0	0	(13,000)	(947,106)	(13,000)	Allocation of FBT as per 2013/14 expense (\$13K)
406020	PS - Plant Operating Costs	(55,284)	(24,060)	0	0	(13,019)	0	0	(37,079)	(13,019)	Reallocation relating to plant recovery
406040	PS - Equipment repairs & replacement	0	(1,000)	0	0	0	0	0	(1,000)	0	No revision required
406401	PS - Less Allocated To Works	2,147,854	2,271,270	0	0	0	(11,684)	0	2,259,586	(11,684)	Accounting treatment revision only
406600	PS - Depreciation	(32,712)	(5,256)	0	0	0	0	0	(5,256)	0	No revision required
406610	Loss on Sale - Public Services	(9,223)	(9,223)	0	0	0	(23)	0	(9,246)	(23)	Accounting treatment revision only
408000	WM - Employment Costs	(1,768,430)	(993,642)	0	0	(58,707)	0	0	(1,052,349)	(58,707)	Workforce plan adjustments
408001	WM-Design & Investigation	(25,000)	(25,000)	0	0	(22,345)	0	0	(47,345)	(22,345)	Additional consultancy costs
408010	WM - Office Expenses	(68,150)	(68,150)	0	0	2,221	0	0	(65,929)	2,221	Minor revisions based on actual
408020	WM - Plant Operating Costs	(91,860)	(59,234)	0	0	(13,161)	0	0	(72,395)	(13,161)	Reallocation relating to plant recovery
408401	WM - Less Allocated To Works	3,742,524	3,035,340	0	0	0	303,605	0	3,338,945	303,605	Accounting treatment revision only
410000	Employment Costs-Depot Services	(525,931)	(503,331)	0	0	0	0	(175)	(503,506)	(175)	Minor revision relating to PPE
410020	Fleet Management	(44,708)	(53,996)	0	0	0	0	0	(53,996)	0	No revision required
410040	Stores Consumables & Minor Equipment	(4,000)	(4,000)	0	0	0	0	0	(4,000)	0	No revision required
410200	Depot Maintenance	(424,863)	(407,682)	0	0	0	0	238	(407,444)	238	Various minor revisions based on actual Savings recognised due to Roebourne Depot no longer being operational
410201	Roebourne Depot Maintenance	(67,062)	(191,871)	0	0	0	0	1,082	(190,789)	1,082	
410202	Stock Variations & Adjustments	(360)	(360)	0	0	0	0	0	(360)	0	No revision required
410203	Sale of Scrap Expenses	(3,000)	(3,000)	0	0	0	0	1,000	(2,000)	1,000	No scrap sold at auction to date
410600	Depreciation-Depots	(66,996)	(62,316)	0	0	0	0	0	(62,316)	0	No revision required
412000	Employment Costs-Fleet & Plant	(236,178)	(394,204)	0	0	0	0	0	(394,204)	0	No revision required
412020	Plant Operating Costs-Fleet & Plant	0	0	0	0	(77,461)	0	0	(77,461)	(77,461)	Reallocation relating to plant recovery
412040	Minor Tools Replacement	(31,301)	(21,301)	0	0	0	0	10,805	(10,496)	10,805	Reduction of wages allocation
412200	Workshop Cleaning & Maintenance	(36,552)	(148,600)	0	0	(1,734)	0	(5,740)	(156,074)	(7,474)	Increase as per rental charges For BOC Cylinders
412300	Plant-Repairs	(2,030,720)	(1,486,778)	0	0	0	0	97,985	(1,388,793)	97,985	Actual savings in plant repairs due to preventative maintenance program
412301	Plant-Tyres & Tracks	(129,780)	(129,780)	0	0	0	0	0	(129,780)	0	No revision required
412302	Plant-Insurance & Rego	(121,565)	(137,214)	0	0	0	0	4,314	(132,900)	4,314	Revision based on actual
412303	Plant-Fuel	(968,000)	(968,000)	0	0	0	0	78,000	(890,000)	78,000	Identified savings in fuel costs due to lower fuel prices and use
412304	Plant-Oils & Grease	(34,800)	(34,800)	0	0	0	0	0	(34,800)	0	No revision required
412305	Depreciation-Vehicles & Plant	0	(712,156)	0	0	0	0	0	(712,156)	0	No revision required
412306	Insurance Recoverables - Plant	(30,000)	(17,500)	0	0	0	0	3,500	(14,000)	3,500	Fewer than estimated motor vehicle insurance claims
412350	Less Plant Expenses Allocated	0	3,518,801	0	0	366,786	0	0	3,885,587	366,786	Reallocation relating to plant recovery
412600	Depreciation-Workshop	(164,436)	(21,888)	0	0	0	0	0	(21,888)	0	No revision required
412610	Loss On Sale - Vehicles and Plant	(152,694)	(152,694)	0	0	0	0	0	(152,694)	0	No revision required
420040	Sundry Equipment Purchases	(3,750)	(3,750)	0	0	0	0	0	(3,750)	0	No revision required
420200	Reseal Roads	(100,000)	(93,736)	0	0	(29,410)	0	0	(123,146)	(29,410)	Reallocation from Capital allocation
420202	Sheeting Roads	(203,974)	(96,059)	0	0	0	0	(43,312)	(139,371)	(43,312)	Increased as per repair of Cossack Courthouse ceiling and post office windows & doors
420205	Other Road & Street Mtce	(136,860)	(179,956)	0	0	0	0	0	(179,956)	0	No revision required

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
420207	Pastoral Access Road Mtce	(344,022)	(403,659)	0	0	16,000	0	0	(387,659)	16,000	Reallocation relating to plant recovery
420208	Town Street Maintenance	(812,277)	(790,136)	0	0	0	0	0	(790,136)	0	No revision required
420250	Traffic Signs & Control-Rural	(285,644)	(344,205)	0	0	(4,000)	0	0	(348,205)	(4,000)	Reallocation relating to plant recovery
420252	Bridge Maintenance	(46,918)	(43,984)	0	0	0	0	(2,000)	(45,984)	(2,000)	Increase in contractor use for barrier crash cushion at Searipple Rd
420253	Crossover Contributions	(1,200)	(1,200)	0	0	0	0	0	(1,200)	0	No revision required
420255	Street Lights-Electricity	(415,680)	(415,680)	0	0	0	0	0	(415,680)	0	No revision required
420257	Street Tree Maintenance	(135,308)	(134,804)	0	0	0	0	0	(134,804)	0	No revision required
420600	Depreciation-Roads & Streets	(2,857,179)	(2,442,303)	0	0	0	0	0	(2,442,303)	0	No revision required
420610	Loss On Sale - Infrastructure	(7,437)	(7,437)	0	0	0	(6,436)	0	(13,873)	(6,436)	Accounting treatment revision only
424040	Equipment Repairs And Replacement (Parks & Gardens)	(9,000)	(9,000)	0	0	0	0	0	(9,000)	0	No revision required
424200	Parks & Gardens Maintenance	(1,540,903)	(1,502,556)	0	0	10,199	0	(12,166)	(1,504,523)	(1,967)	Various revisions in line with actual
424202	Schools Maintenance Assistance	(5,488)	(3,952)	0	0	0	0	0	(3,952)	0	No revision required
424600	Depreciation-Parks & Gardens	(195,900)	(131,112)	0	0	0	0	0	(131,112)	0	No revision required
424610	Loss on Sale-Parks & Gardens	(8,393)	(8,393)	0	0	0	0	0	(8,393)	0	No revision required
426200	Drainage	(26,864)	(24,569)	0	0	0	0	5,000	(19,569)	5,000	Drainage maintenance to be undertaken by the parks and gardens team
426201	Drainage Maintenance	(355,748)	(526,299)	0	0	12,478	41,454	166	(472,201)	54,098	Revision based on actual
426600	Depreciation-Drainage	(22,000)	(22,000)	0	0	0	0	0	(22,000)	0	No revision required
428200	Footpath Maintenance	(225,140)	(216,916)	0	0	1,999	0	5,150	(209,767)	7,149	Identified savings based on actual use to date
428600	Depreciation-Footpaths	(250,000)	(250,000)	0	0	0	0	0	(250,000)	0	No revision required
432201	Effluent Tank Maintenance	(405,703)	(314,053)	0	0	4,347	0	8,507	(301,199)	12,854	Various revisions based on actual
432600	Depreciation-Effluent System	(58,500)	(58,500)	0	0	0	0	0	(58,500)	0	No revision required
434200	Cemetery Maintenance	(107,188)	(120,277)	0	0	0	0	(3)	(120,280)	(3)	Minor revision based on actual
436200	Public Toilets Maintenance	(310,406)	(342,680)	0	0	0	0	(33,862)	(376,542)	(33,862)	Various revisions to contractor costs based on actual
436600	Depreciation-Public Toilets	(21,423)	(21,423)	0	0	0	0	0	(21,423)	0	No revision required
438200	Beach Maintenance	(54,407)	(54,407)	0	0	0	0	1,007	(53,400)	1,007	Savings in Emergency Services Levy not charged by DFES
438201	Pt Samson Dune Protection & Walkways	(9,680)	(9,680)	0	0	0	0	0	(9,680)	0	No revision required
438202	Hearsons Cove Maintenance	(15)	(218)	0	0	(570)	0	0	(788)	(570)	Reallocation relating to plant recovery
438203	Boat Ramp Maintenance	(193,749)	(281,057)	0	0	0	0	(6,588)	(287,645)	(6,588)	Increased for purchase of materials to be used to replace mesh walkway sections
438204	Advisory Signage-Dampier Boat Ramp	(205)	(183)	0	0	0	0	0	(183)	0	No revision required
438600	Depreciation-Beaches, Boat Ramps, Jetties	(125,000)	(125,000)	0	0	0	0	0	(125,000)	0	No revision required
442200	Open Space/Drain Reserve Mtce	(1,120,244)	(1,040,244)	0	0	3,753	0	197,000	(839,491)	200,753	Reduced vegetation maintenance required due to minimal rainfall
442202	Median Strip Maintenance	(53,196)	(53,196)	0	0	0	0	0	(53,196)	0	No revision required
442204	Information Bay Maintenance	(7,723)	(7,359)	0	0	0	0	0	(7,359)	0	No revision required
442205	Roebourne Tourist Bureau Gardens	(3,344)	(2,840)	0	0	0	0	0	(2,840)	0	No revision required
442207	Dampier Highway Streetscape	(63,877)	(61,081)	0	0	0	0	0	(61,081)	0	No revision required
442208	Roundabout Maintenance	(1,380)	(11,749)	0	0	0	0	0	(11,749)	0	No revision required
442209	Rio Tinto - Town Beautification	0	0	0	0	0	0	(20,000)	(20,000)	(20,000)	Increased as per Rio funding of Town Beautification
442600	Depreciation-Town Beautification	(97,384)	(97,384)	0	0	0	0	0	(97,384)	0	No revision required
444201	Private Works - Total Exp Acc	0	0	0	0	(75)	0	0	(75)	(75)	Reallocation relating to plant recovery
446000	Works - Employment Costs	(762,951)	(634,414)	0	0	0	0	(295,388)	(929,802)	(295,388)	Workforce plan adjustments
446401	Works - Less Allocated To Works	1,896,543	1,351,483	0	0	0	14,488	0	1,365,971	14,488	Accounting treatment revision only
448000	PG - Employment Costs	(264,658)	(255,615)	0	0	0	0	(179,660)	(435,275)	(179,660)	Workforce plan adjustments

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
448401	PG - Less Allocated To Works	1,508,358	1,495,668	0	0	0	12,064	0	1,507,732	12,064	Accounting treatment revision only
460000	KTA Airport - Employment Costs	(1,972,174)	(1,946,118)	0	0	(175,080)	0	0	(2,121,198)	(175,080)	Workforce plan adjustments
460010	KTA Airport - Office Expenses	(198,153)	(421,215)	0	0	(1,863)	0	0	(423,078)	(1,863)	Minor revisions based on actual
460011	KTA Airport - Marketing Expenses	(12,500)	(12,500)	0	0	0	0	0	(12,500)	0	No revision required
460020	KTA Airport - Plant Operating Costs	(16,788)	(39,193)	0	0	(33,589)	0	0	(72,782)	(33,589)	Reallocation relating to plant recovery
460030	KTA Airport - Karratha Terminal Building - Op Exp	(1,531,156)	(1,347,961)	0	0	(9,646)	0	0	(1,357,607)	(9,646)	Minor revisions based on actual
460031	KTA Airport - Landside Mtce	(1,965,112)	(1,551,790)	0	0	123,306	(11,564)	0	(1,440,048)	111,742	Revisions relating to MSS Security \$30K, various maintenance agreements \$20K, water supply \$26K, I3 Communications \$35K
460032	KTA Airport - Airside Mtce	(356,428)	(339,526)	0	0	5,606	0	0	(333,920)	5,606	Reallocation relating to plant recovery
460034	KTA Airport - Landside Mtce - Bayly Avenue Open Space	(10,000)	(10,000)	0	0	(5,000)	0	0	(15,000)	(5,000)	Revision relating to purchase of replacement plants along Bayly Avenue
460035	KTA Airport - Workshop	0	0	0	0	(5,000)	0	0	(5,000)	(5,000)	Workshop schedule maintenance, equipment, materials and other ops cost.
460036	KTA Airport - Leased buildings KTA precinct	(20,000)	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
460040	KTA Airport - Equipment Replacement & Repair	(17,000)	(5,000)	0	0	0	0	0	(5,000)	0	No revision required
460060	KTA Airport - Administration	(471,792)	(471,792)	0	0	0	0	0	(471,792)	0	No revision required
460200	KTA Airport Security	(174,500)	(174,500)	0	0	46,000	0	0	(128,500)	46,000	Reduction relating to emergency exercise (\$20K) and other inspections and assessments
460201	KTA Airport - Consultants For Studies	(200,000)	(150,000)	0	0	30,000	0	0	(120,000)	30,000	Reduction relating to tenancies following redevelopment, International business case and solar business case
460203	KTA Airport - Terminal Mtce - Flight Display System Maintenance	(20,364)	(20,364)	0	0	0	0	0	(20,364)	0	No revision required
460205	KTA Airport - Recoverable	(4,215,727)	(4,034,076)	0	0	(198,908)	0	0	(4,232,984)	(198,908)	Adjustment relating to airline reimbursements of Safety & Security charges
460600	KTA Airport -Depreciation	(2,005,428)	(1,953,024)	0	0	0	0	0	(1,953,024)	0	No revision required
460610	Loss on Sale - Airport	(2,203)	(2,203)	0	0	0	0	0	(2,203)	0	No revision required
462000	TTI - Employment Costs	0	(52,071)	0	0	2,777	0	0	(49,294)	2,777	Revised in line with actuals - no further postings to occur
464030	Other Airports Building	(565)	(674)	0	0	(128)	0	0	(802)	(128)	Revised in line with actuals - no further postings to occur
464031	Runway & Grounds- Roebourne	(6,000)	(6,000)	0	0	0	0	0	(6,000)	0	No revision required
470000	Tech Serv - Employment Costs	(2,816,855)	(1,304,223)	0	0	0	0	(34,000)	(1,338,223)	(34,000)	Allocation of FBT as per 2013/14 expense (\$34K)
470001	Tech Serv - Design & Investigations	(109,627)	(109,627)	0	0	0	0	0	(109,627)	0	No revision required
470020	Tech Serv - Plant Operating Costs	(48,348)	(56,829)	0	0	(7,431)	0	0	(64,260)	(7,431)	Reallocation relating to plant recovery
470045	Asset Management	(95,000)	(10,000)	0	0	0	0	0	(10,000)	0	No revision required
470060	Administration	(2,479,692)	(2,479,692)	0	0	0	0	0	(2,479,692)	0	No revision required
470400	Less Allocated To Works	2,212,634	958,689	0	0	0	0	0	958,689	0	No revision required
470600	Depreciation-Tech Services	(62,712)	(8,568)	0	0	0	0	0	(8,568)	0	No revision required
470610	Loss on Sale-Tech Services	(19,434)	(19,434)	0	0	0	0	0	(19,434)	0	No revision required
500000	Employment Costs-Building Control	(578,190)	(570,236)	0	0	0	0	(9,000)	(579,236)	(9,000)	Allocation of FBT as per 2013/14 expense (\$9K)
500010	Office Expenses-Building	(21,900)	(12,900)	0	0	0	0	8,600	(4,300)	8,600	Identified savings relating to subscriptions \$3K, building permit refunds \$4K and contractors \$1.5K
500020	Plant Operating Costs	(12,336)	(9,663)	0	0	2,412	0	0	(7,251)	2,412	Reallocation relating to plant recovery

Operating Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
500060	Administration	(174,600)	(174,600)	0	0	0	0	0	(174,600)	0	No revision required
500600	Depreciation-Building Control	(13,476)	(3,720)	0	0	0	0	0	(3,720)	0	No revision required
510000	Employment Costs-Health Services	(741,339)	(678,689)	0	0	0	0	(7,000)	(685,689)	(7,000)	Allocation of FBT as per 2013/14 expense (\$7K)
510010	Office Expenses-Health	(7,000)	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
510020	Plant Operating Costs	(36,120)	(12,565)	0	0	4,599	0	0	(7,966)	4,599	Reallocation relating to plant recovery
510030	Maintenance-Sentinel Chicken Coop	(500)	(500)	0	0	0	0	500	0	500	No maintenance scheduled
510040	Equipment Repairs And Replacement	(1,700)	(1,700)	0	0	0	0	0	(1,700)	0	No revision required
510060	Administration	(174,600)	(174,600)	0	0	0	0	0	(174,600)	0	No revision required
510201	Mosquito Management	(13,716)	(135,518)	0	0	(6,640)	0	0	(142,158)	(6,640)	Reallocation relating to plant recovery
510202	Larvicide- Mosquito Management	(11,000)	(11,000)	0	0	0	0	0	(11,000)	0	No revision required
510203	Other Pest Control	(500)	(500)	0	0	0	0	0	(500)	0	No revision required
510204	Food Analysis & Water Sampling	(5,100)	(5,100)	0	0	0	0	0	(5,100)	0	No revision required
510205	Dog Health Program	(15,000)	(15,000)	0	0	0	0	(1,500)	(16,500)	(1,500)	Increased in line with additional funding sought for Dog Sterilisation program
510206	Food Safe Program	(500)	(500)	0	0	0	0	0	(500)	0	No revision required
510207	Other Health Promotions	0	(2,120)	0	0	0	0	0	(2,120)	0	No revision required
510600	Depreciation-Maternal & Infant Health	(17,197)	(17,197)	0	0	0	0	0	(17,197)	0	No revision required
510601	Depreciation-Health Admin & Inspection	(19,860)	(1,548)	0	0	0	0	0	(1,548)	0	No revision required
510602	Depreciation-Pest Control	(9,239)	(3,107)	0	0	0	0	0	(3,107)	0	No revision required
520000	Employment Costs-Statutory Planning	(884,948)	(883,892)	0	0	0	0	(11,000)	(894,892)	(11,000)	Allocation of FBT as per 2013/14 expense (\$11K)
520001	Employment Costs-Development Services to be allocated	(340,099)	(340,091)	0	0	0	0	(11,000)	(351,091)	(11,000)	Allocation of FBT as per 2013/14 expense (\$11K)
520010	Office Expenses - Planning	(27,500)	(69,000)	0	0	0	0	0	(69,000)	0	No revision required
520011	Support Services - Statutory Planning	(275,992)	(139,992)	0	47,500	49,382	0	11,501	(31,609)	108,383	Reduction to Native Title Resolution allocation
520020	Plant Operating Costs	(14,928)	(13,850)	0	0	(1,241)	0	0	(15,091)	(1,241)	Reallocation relating to plant recovery
520021	Plant Operating Costs-Develop Serv Alloc	(10,032)	(10,030)	0	0	(9,366)	0	0	(19,396)	(9,366)	Reallocation relating to plant recovery
520040	Office Equipment Repairs And Replacement	(2,000)	(1,000)	0	0	0	0	0	(1,000)	0	No revision required
520060	Administration	(261,900)	(261,900)	0	0	0	0	0	(261,900)	0	No revision required
520201	Local Planning Strategy (LPS)	(3,820,816)	(1,276,041)	80,000	30,000	(138,588)	(2,000)	129,099	(1,177,530)	98,511	Numerous revisions to Local Planning Strategy items including Increase to LazyLands project management expenses as per Jan OCM
520610	Loss On Sale - Plant	(1,765)	(1,765)	0	0	0	0	0	(1,765)	0	No revision required
520650	Development Services Allocated	350,131	350,131	0	0	0	0	0	350,131	0	No revision required
530000	Employment Costs-Strategic Planning	(220,507)	(192,257)	0	0	0	0	0	(192,257)	0	No revision required
560010	Development Services - Corporatised Expenses	(83,100)	(73,100)	0	0	0	0	25,000	(48,100)	25,000	Identified savings on advertising for Development Services
570010	SP & Infrastructure - Corporatised Expenses	(32,000)	(32,000)	0	0	0	0	0	(32,000)	0	No revision required
	Subtotal			238,695	77,500	(568,729)	1,003,114	513,101	(86,037,866)	1,263,681	

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
100710	Rates Levied	39,244,769	38,410,651	0	0	0	0	0	38,410,651	0	No revision required
100711	Interim Rates	750,000	1,688,138	0	0	0	0	(86,369)	1,601,769	(86,369)	Reduced in line with actuals YTD. Expected interims for Wickham South (298 properties) & Gap Ridge (3 properties) currently awaiting valuation
100712	Back Rates	48,000	95,372	0	0	0	0	1,317	96,689	1,317	Increased in line with YTD actuals, no further back rates anticipated
100713	Rates Concessions	(30,097)	(25,650)	0	0	0	0	0	(25,650)	0	No revision required
100714	Ex Gratia Rates	36,000	36,000	0	0	0	0	0	36,000	0	No revision required
100715	Ex Gratia Contribution to Capital Works	531,500	531,500	0	0	(281,500)	0	0	250,000	(281,500)	Reduction to Birra Birra following shutdown of Camp A
100716	Rates Installment Charges	162,000	165,548	0	0	0	0	20,299	185,847	20,299	Increased due to more property owners taking up instalment option than expected
100720	Property Enquiry Fees	42,000	35,685	0	0	0	0	(8,000)	27,685	(8,000)	Reduced due to not as many enquiries being received due to less property sales
100790	Reimbursements-Search/Legal Fees	40,000	40,000	0	0	0	0	0	40,000	0	No revision required
100800	Late Payment Penalty Interest	120,000	145,847	0	0	0	0	195,153	341,000	195,153	Increased due to additional penalty interest for large TWA's.
100900	PUPP Service Charges	34,545,605	31,891,362	0	0	0	0	(210,769)	31,680,593	(210,769)	Decreased in line with concessions, write-offs of drainage reserves levied on State of WA, offset by increase of Council contribution
100901	PUPP Installment Charges	40,000	86,295	0	0	0	0	(47,795)	38,500	(47,795)	Reduced due to lower take up of instalment option
100902	PUPP Late Payment Penalty Interest	80,000	56,000	0	0	0	0	186,233	242,233	186,233	Increased due to higher than expected non-payment
100903	PUPP Pensioner Concessions	0	0	0	0	0	0	(31,198)	(31,198)	(31,198)	Increased in line with Pensioner Concessions provided
100904	PUPP Not for Profit Concessions	0	0	0	0	0	0	(193,231)	(193,231)	(193,231)	Increased in line with not for profit concessions resolved by Council
100905	PUPP Reimbursements-Search/Legal Fees	0	0	0	0	0	0	48,232	48,232	48,232	Increased in line with recovery of legal fees incurred in pursuing debt collection
102700	Financial Assistance Grant	2,000,227	2,014,992	0	0	0	0	0	2,014,992	0	No revision required
102701	Local Road Grant	836,743	842,579	0	0	0	0	0	842,579	0	No revision required
102713	Mining Lease - Royalties	40,000	3,000	0	0	0	0	(383)	2,617	(383)	Reduced in line with royalties received to date, nil activity forecast for remainder of year
102799	Interest on Loans - DFES	51,327	41,593	0	0	0	0	(366)	41,227	(366)	Amended as per revised loan amount
102800	Interest on Investments	350,000	345,000	0	0	0	0	150,500	495,500	150,500	Recalculated based on accrual of current municipal investments
102802	Interest on Loans - Govt SSL	3,716	3,716	0	0	0	0	(1,485)	2,231	(1,485)	Amended repayment amount as per amended schedule following loan repayment
102803	Interest Earned - Aerodrome	705,024	533,750	0	0	(313,170)	0	0	220,580	(313,170)	Recalculated based on accrual of current reserve investments
102804	Interest Earned - Walkington	204	816	0	0	47	0	0	863	47	Recalculated based on accrual of current reserve investments
102806	Interest Earned - Plant	72,756	84,303	0	0	(16,300)	0	0	68,003	(16,300)	Recalculated based on accrual of current reserve investments
102808	Interest Earned - Infrastructure	529,056	621,846	0	0	(35,317)	0	0	586,529	(35,317)	Recalculated based on accrual of current reserve investments
102809	Interest Earned - Workers Comp	23,328	23,328	0	0	(3,475)	0	0	19,853	(3,475)	Recalculated based on accrual of current reserve investments

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
102811	Interest Earned - Waste Management	687,612	672,825	0	0	(130,670)	0	0	542,155	(130,670)	Recalculated based on accrual of current reserve investments
102815	Interest Earned - Aged Persons	2,664	2,664	0	0	(395)	0	0	2,269	(395)	Recalculated based on accrual of current reserve investments
102817	Interest Earned - History/Cultural	2,028	2,028	0	0	(304)	0	0	1,724	(304)	Recalculated based on accrual of current reserve investments
102819	Interest Earned - Mosquito Control	180	180	0	0	(10)	0	0	170	(10)	Recalculated based on accrual of current reserve investments
102820	Interest Earned - Medical Services Incentive Scheme	8,424	9,279	0	0	(1,089)	0	0	8,190	(1,089)	Recalculated based on accrual of current reserve investments
102822	Interest Earned - Employee Entitlements	74,184	80,619	0	0	(9,776)	0	0	70,843	(9,776)	Recalculated based on accrual of current reserve investments
102823	Interest Earned - Community Development	32,412	39,603	0	0	(32,870)	0	0	6,733	(32,870)	Recalculated based on accrual of current reserve investments
102827	Interest Earned - Partnership	158,748	158,748	0	0	64,099	0	0	222,847	64,099	Recalculated based on accrual of current reserve investments
102828	Interest Earned - Pilbara Underground Power Reserve	522,000	251,675	0	0	95,763	0	0	347,438	95,763	Recalculated based on accrual of current reserve investments
110710	Freedom of Information Income	0	1,650	0	0	0	0	450	2,100	450	Revision based on actual
110711	Sundry Income	4,040	4,040	0	0	0	0	25,496	29,536	25,496	Increased as per expected reimbursement for Legal expenses regarding Citic matter
110713	Contribution to War Memorial	0	0	0	0	0	0	3,700	3,700	3,700	Revision based on actual
110770	LSL Contribution	0	0	0	0	0	0	7,812	7,812	7,812	Revision based on actual
110772	DFES Admin Contribution	15,760	15,980	0	0	0	0	0	15,980	0	No revision required
110779	Paid Parental Leave - Income	22,392	22,392	0	0	0	0	0	22,392	0	No revision required
110780	Reimbursements/Commissions & Rebates	20,460	720,460	0	0	0	0	69,181	789,641	69,181	Increased as per final WANDRRA Claim for Cyclone Christine
110781	Workers Comp & Insurance Rebate	40,000	132,540	0	0	0	0	203,255	335,795	203,255	Increased as per workers Compensation rebate for previous financial year as advised by LGIS
110790	Workers Compensation Claims	30,000	50,000	0	0	0	0	0	50,000	0	No revision required
110791	Insurance Contributions Cash Settlement Monies Capital	0	221,700	0	0	0	0	513,149	734,849	513,149	Increased in line with insurance reimbursements relating to Cyclone Christine as well as expected reimbursements for final works
110800	Interest on Debtors Accounts	30,000	57,500	0	0	0	0	54,849	112,349	54,849	Recalculated based on current trends of outstanding debtors
112700	Rio Tinto and KCC Contribution-Pship Mgmt Team	793,800	2,793,800	0	0	0	0	0	2,793,800	0	No revision required
112701	Contribution-Wickham Recreation Facility	2,553,150	2,583,150	0	0	0	0	500,000	3,083,150	500,000	Increased as per Wickham Rec Precinct Infrastructure Upgrade Grant funds received
112702	Rio Tinto and KCC Contrib-Dampier Community Hub	3,000,000	6,000,000	0	0	0	0	0	6,000,000	0	No revision required
202702	Contribution - Wick/Roeb SES	200,000	200,000	0	0	0	0	0	200,000	0	No revision required
202770	DFES Contrib - Bushfire Units	151,045	11,045	0	0	0	0	0	11,045	0	No revision required
202772	DFES Contrib - Karratha SES	168,230	119,410	0	0	0	0	0	119,410	0	No revision required
202773	DFES Contrib - Wick/Roeb SES	79,261	45,750	0	0	0	0	0	45,750	0	No revision required
210772	Refunds and Reimbursements	0	4,483	0	0	0	0	1,257	5,740	1,257	Relocation reimbursement & reimbursement for Town of Port Hedland for staff training
300710	Cossack Art Award Entry	18,000	35,577	0	0	0	0	(17,777)	17,800	(17,777)	Reduction relating to grants funding not approved
300770	Cossack Art Prizes - Contributions	254,000	249,000	0	0	0	0	0	249,000	0	No revision required

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
300780	Cossack Sale Of Art Commission	16,000	23,500	0	0	0	0	0	23,500	0	No revision required
306770	Youth Advisory Council Income	0	20,000	0	0	0	0	0	20,000	0	No revision required
306771	Special Youth Projects Income	120,000	115,000	0	0	0	0	(10,000)	105,000	(10,000)	Reduction to funding received from Woodside due to streamlining of sponsorship package
306774	Regional Youth Coordinators Network Income	450	450	0	0	0	0	(450)	0	(450)	Reduced due to no further income anticipated from Regional Youth Coordinators Network
306775	Eastern Corridor Youth Services	0	114,000	0	0	0	0	0	114,000	0	No revision required
308770	Contributions - Yaburara Heritage Trail	521,419	230,000	0	0	0	0	0	230,000	0	No revision required
308780	Sale of Sundry Items	100	100	0	0	0	0	0	100	0	No revision required
310702	Grants - Community Infrastructure Wellbeing Project	300,000	300,000	0	0	0	0	0	300,000	0	No revision required
310710	Professional Development Contributions	21,000	20,000	0	0	0	0	0	20,000	0	No revision required
310720	Cossack Community Day - Contribution Income	31,000	42,600	0	0	0	0	0	42,600	0	No revision required
310761	Moonrise Cinema Income	266,000	228,000	0	0	0	0	(12,000)	216,000	(12,000)	Reduction due to disruptions and reduced capacity from Walkington demolition
310765	Community Art Exhibition Income	2,000	2,900	0	0	0	0	0	2,900	0	No revision required
310771	NAIDOC Week Income	131,000	197,130	0	0	0	0	6,000	203,130	6,000	Additional income received for 2014 event
310773	Red Eart Arts Festival - Income	360,000	365,435	0	0	0	0	10,500	375,935	10,500	Additional income received for 2014 event
312710	Arts & Culture Program - Events Income	612,500	612,500	0	0	0	0	0	612,500	0	No revision required
314771	Contribution To Community Grants Scheme	0	110,000	0	0	0	0	0	110,000	0	No revision required
316700	Grants-Community Safety	179,000	242,000	0	0	0	109,000	35,475	386,475	144,475	Additional Income received
316716	Contributions-PIRSA Pilbara Industry Road Safety Alliance	90,000	90,000	0	0	0	0	0	90,000	0	No revision required
320711	Lease Income-Millars Well Daycare	40,000	40,000	0	0	0	0	0	40,000	0	No revision required
320712	Lease Income-Bulgarra Daycare	18,000	18,000	0	0	0	0	0	18,000	0	No revision required
320713	Lease Income-Wickham Childcare	900	900	0	0	0	0	0	900	0	No revision required
328710	Roebourne Pool Income-GST	65,000	65,000	0	0	0	0	(6,000)	59,000	(6,000)	Reduced income due to difficulty associated with running programs
328711	RAC-Swimming lessons-GST Free	6,000	6,000	0	0	0	0	(4,000)	2,000	(4,000)	Reduced due to lower demand than anticipated
328770	Education Dept - Roebourne Pool Contribution	302,481	302,481	0	0	0	0	5,170	307,651	5,170	Increased amount invoiced due to higher operating costs for 2013/14
328780	Roebourne Acquatic Centre Grant Income	0	94,000	0	0	0	0	(64,000)	30,000	(64,000)	Roebourne Aquatic schematic not to proceed due to inability to secure external funds
330700	Grants and Subsidies	20,000	20,500	0	0	0	0	0	20,500	0	No revision required
330710	Sale of SLWA discard books	500	676	0	0	0	0	0	676	0	No revision required
330711	Lost Books Income	2,000	2,000	0	0	0	0	0	2,000	0	No revision required
330712	Overdue Administration Fees	0	100	0	0	0	0	0	100	0	No revision required
330713	Sundry Income - Karratha Library	15,620	19,620	0	0	0	0	0	19,620	0	No revision required
330714	Sundry Income - Dampier Library	841	1,241	0	0	0	0	0	1,241	0	No revision required
330715	Sundry Income - Wickham Library	1,875	1,875	0	0	0	0	0	1,875	0	No revision required
330716	Sundry Income - Roebourne Library	1,474	1,474	0	0	0	0	0	1,474	0	No revision required
332700	Cossack - Grant Income	120,000	120,000	0	0	0	0	0	120,000	0	No revision required
332710	Income - Cossack	47,500	42,500	0	0	0	0	0	42,500	0	No revision required
332770	Sundry Donations & Contributions	5,460	5,460	0	0	0	0	0	5,460	0	No revision required

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
332910	Profit on Sale - Cossack Operations	2,840	2,840	0	0	0	0	0	2,840	0	No revision required
334700	Grants & Contributions - Ovals	300,000	300,000	0	0	0	0	80,000	380,000	80,000	Increased in line with higher operating costs for 2013/14
334711	Ground Fees - Sporting Clubs	0	0	0	0	12,000	0	5,000	17,000	17,000	Increased use anticipated
334712	Court Fees - Bulgarra Tennis	13,500	5,000	0	0	0	0	(2,000)	3,000	(2,000)	Reduction in usage greater than expected
334713	Oval Hire Fees	27,500	27,500	0	0	(12,000)	0	(500)	15,000	(12,500)	Reduction in use
334714	Income - Lights	24,000	28,000	0	0	0	0	2,000	30,000	2,000	Increased due to greater than anticipated lights income
334715	Indoor Cricket Fees	7,000	5,000	0	0	0	0	0	5,000	0	No revision required
334720	Income - Bulgarra Storage Sheds	3,640	4,160	0	0	0	0	0	4,160	0	No revision required
336711	Karratha Golf Course Fees	72,810	85,835	0	0	0	0	12,399	98,234	12,399	Increased in line with actual income, no further to be invoiced
336712	Bowling Green Fees	16,000	16,000	0	0	0	0	0	16,000	0	No revision required
338710	Pavilion Hire - Dampier	7,000	7,000	0	0	0	0	0	7,000	0	No revision required
338712	Pavilion Hire - Millars Well	20,000	20,000	0	0	0	0	0	20,000	0	No revision required
338713	Pavilion Hire - Pegs Creek	7,000	7,000	0	0	0	0	0	7,000	0	No revision required
338714	Roebourne Community Centre Main Hall Hire	9,000	15,000	0	0	0	0	0	15,000	0	No revision required
338715	Frank Butler Community Centre Hire Fees	36,000	40,000	0	0	0	0	5,000	45,000	5,000	Increased due to higher than expected patronage
340702	Government Grants - Other Recreation & Sport	50,000	50,000	0	0	0	0	0	50,000	0	No revision required
340704	Contributions - Club Development	144,000	144,000	0	0	0	78,000	81,273	303,273	159,273	Additional income for Club Development received in advance
340705	Contributions - Leisure Projects	490,000	628,000	0	0	0	0	0	628,000	0	No revision required
340713	Community Bus (Public Transport Project)	45,000	90,000	0	0	0	0	0	90,000	0	No revision required
340714	Australia Day Celebrations (Income)	25,000	25,000	0	0	0	0	5,000	30,000	5,000	Additional Income received from Rio
344770	Contribution Medical Services Package	57,500	57,500	0	0	0	38,000	(1,368)	94,132	36,632	Increased as per Rio contribution to 2015/16 received in advance
344790	Reimbursement From Medical Services	105,828	96,479	0	0	0	0	0	96,479	0	No revision required
346710	Roebourne Office - Income Rent	0	0	0	0	0	0	16,575	16,575	16,575	Quarterly Lease of Part of the Roebourne Shire Offices
346711	Lease Fees (Gst Applicable)	50,161	52,328	0	0	0	0	0	52,328	0	No revision required
346712	Roebourne Covered Courts-Income	800	2,500	0	0	0	0	10,000	12,500	10,000	Increase due to lights on project
348710	The Youth Shed-Programme Income	15,000	12,500	0	0	0	0	0	12,500	0	No revision required
348711	The Youth Shed-Grants, Contributions and Donations	76,000	76,000	0	0	0	0	(20,000)	56,000	(20,000)	Reduction due to being unsuccessful in obtaining funding for Crime Prevention
348712	RDA Communities for Children Grant	50,000	50,000	0	0	0	0	(25,000)	25,000	(25,000)	Reduction of Communities for Children grant as funding was for 6 months rather than 12
348720	The Youth Shed-Indoor Play	138,504	138,504	0	0	0	0	(7,844)	130,660	(7,844)	Reduced as per current usage trends
348730	The Youth Shed-Cafe	82,872	82,872	0	0	0	0	0	82,872	0	No revision required
350700	Grants-Karratha Leisureplex	0	30,000	0	0	0	12,130	0	42,130	12,130	Donation Of Water Polo Scoreboard By Water Polo Club To City Of Karratha
350710	Karratha Leisureplex-Income GST	2,250,000	2,250,000	0	0	(110,000)	0	110,000	2,250,000	0	No revision required
350711	Karratha Leisureplex-Swimming Lessons-GST Free	253,000	253,000	0	0	0	0	0	253,000	0	No revision required
350715	Karratha Leisureplex-Merchandise Sales	50,000	50,000	0	0	0	0	0	50,000	0	No revision required
350770	Karratha Leisureplex-Sundry Contributions/Donations	194,000	303,540	0	0	0	55,000	0	358,540	55,000	Increase as per Kidsport income received in advance in 2013/14

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
351110	Wickham Recreation Facility-Ovals	5,544	5,544	0	0	0	0	(2,544)	3,000	(2,544)	Various revisions based on current usage trends
351111	Wickham Recreation Facility-Courts	5,864	5,864	0	0	0	0	(864)	5,000	(864)	Various revisions based on current usage trends
351112	Wickham Recreation Facility-Meeting Room	13,640	13,640	0	0	0	0	(7,640)	6,000	(7,640)	Various revisions based on current usage trends
351120	Wickham Recreation Facility-Health & Lifestyle	117,312	117,312	0	0	0	0	(74,312)	43,000	(74,312)	Various revisions based on current usage trends
351130	Wickham Recreation Facility-Aquatic	23,296	23,296	0	0	0	0	(4,796)	18,500	(4,796)	Various revisions based on current usage trends
351140	Wickham Recreation Facility-Programs	48,120	48,120	0	0	0	0	(30,120)	18,000	(30,120)	Various revisions based on current usage trends
351150	Wickham Recreation Facility-Cafe/Bar	0	0	0	0	0	0	2,000	2,000	2,000	Various revisions based on current usage trends
352710	Pam Buchanan Family Centre - Lease Income	176,950	143,832	0	0	0	0	0	143,832	0	No revision required
360770	Contributions to Wickham Community Hub	500,000	500,000	0	0	0	0	(500,000)	0	(500,000)	Reduced pending finalisation of agreement yet to be executed
380700	Government Grant - Fire Breaks Funded By DFES	10,000	10,000	0	0	0	0	0	10,000	0	No revision required
380711	Sale Of Impounded Vehicles	0	0	0	0	0	0	1,300	1,300	1,300	Increased as per sale of impounded vehicles to wreckers
380712	Dog Registration Fees	45,000	50,000	0	0	0	0	8,000	58,000	8,000	Increased as per additional income anticipated
380713	Dog Payments (Sustenance, Tags Destruction, Etc)	1,800	1,800	0	0	0	0	0	1,800	0	No revision required
380714	Impounding Fees	18,000	18,000	0	0	0	0	(3,000)	15,000	(3,000)	Reduced in line with applicable fees
380718	Cat Registration Fees	7,000	7,000	0	0	0	0	0	7,000	0	No revision required
380760	Fines/Penalties-Fire Prevention	1,000	3,000	0	0	0	0	0	3,000	0	No revision required
380761	Fines/Penalties-Litter Control	4,800	4,800	0	0	0	0	0	4,800	0	No revision required
380762	Fines/Penalties-Protection Of Environment	1,200	1,200	0	0	0	0	0	1,200	0	No revision required
380763	Fines/Penalties-Parking Facilities	25,000	25,000	0	0	0	0	0	25,000	0	No revision required
380764	Fines/Penalties-Animal Control	7,200	12,000	0	0	0	0	5,200	17,200	5,200	Increased due to current numbers predicting likelihood of exceeding previous estimate
380765	Fines/Penalties-Other Law Order & Public Safety	1,800	1,800	0	0	0	0	0	1,800	0	No revision required
380766	Fines/Penalties-Swimming Pools	0	2,500	0	0	0	0	0	2,500	0	No revision required
380780	Contribution to Rangers/Local Laws	406,000	406,000	0	0	0	406,000	0	812,000	406,000	Additional income for Rangers received in advance
380792	Costs-Impound Vehicles Recov.	2,400	2,400	0	0	0	0	0	2,400	0	No revision required
384710	Camping Fees - Cleaverville	49,000	87,770	0	0	0	0	(17,000)	70,770	(17,000)	Reduced due to time restrictions on camping
384711	Camping Fees - 40 Mile	37,000	72,097	0	0	0	0	(12,000)	60,097	(12,000)	Reduced due to time restrictions on camping
400711	Rent - Aerodromes	54,318	46,392	0	0	0	0	(4,704)	41,688	(4,704)	Reduced due to shared housing allocation
400712	Rent - Town Planning	28,164	25,837	0	0	0	0	0	25,837	0	No revision required
400713	Rent - Building Control	3,792	3,622	0	0	0	0	0	3,622	0	No revision required
400714	Rent - General Administration	88,146	91,436	0	0	0	0	0	91,436	0	No revision required
400715	Rent - Health Administration	13,164	12,263	0	0	0	0	0	12,263	0	No revision required
400716	Rent - Karratha Leisureplex	4,296	4,296	0	0	0	0	0	4,296	0	No revision required
400717	Rent - Roeb Aquatic Centre	3,792	3,588	0	0	0	0	0	3,588	0	No revision required
400718	Rent - Ts Overheads	67,086	62,442	0	0	0	0	0	62,442	0	No revision required

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
400719	Rent - Recreation	16,158	21,005	0	0	0	0	0	21,005	0	No revision required
400720	Rent - Community Development	31,446	24,739	0	0	0	0	0	24,739	0	No revision required
400721	Rent - Ps Overheads	5,280	4,318	0	0	0	0	(5,589)	(1,271)	(5,589)	Reduced due to previously allocated positions having own property
400722	Rent - WM Overheads	18,528	13,106	0	0	0	0	0	13,106	0	No revision required
400723	Rent - Rangers	15,186	11,600	0	0	0	0	0	11,600	0	No revision required
402700	Waste Infrastructure Program Grant	30,000	30,000	0	0	0	0	0	30,000	0	No revision required
402710	Short Term Bin Hire	6,219	6,219	0	0	12,501	0	0	18,720	12,501	Minor revisions based on actual
402711	Domestic Refuse Collection Fee	2,422,990	2,556,565	0	0	5,178	0	0	2,561,743	5,178	Minor revisions based on actual
402712	Industrial/Commercial Refuse Collection Fees	386,269	386,269	0	0	56,390	0	0	442,659	56,390	Revision based on actual
402714	Income From Recycling	60,000	60,000	0	0	(31,946)	0	0	28,054	(31,946)	Reduced due to reduction in prices for scrap metal
402715	Replacement Sulo Bins	12,000	12,000	0	0	7,316	0	0	19,316	7,316	Higher than forecast requests received for replacement bins
404710	Wickham Transfer Station-Waste Disposal Fees	6,840	6,840	0	0	1,312	0	0	8,152	1,312	Minor revisions based on actual
404713	Industrial/Commercial Refuse Disposal Fees	3,006,000	3,006,000	0	0	0	0	0	3,006,000	0	No revision required
404715	Wickham Transfer Station-Recycling Income	4,800	4,800	0	0	2,949	0	0	7,749	2,949	More income received from Wickham Tip Shop than forecast
404716	Contaminated Waste Disposal Fees	2,278,000	1,865,388	0	0	0	0	0	1,865,388	0	No revision required
404718	Liquid Waste Disposal Fees	3,296,460	2,814,934	0	0	(1,120,999)	0	0	1,693,935	(1,120,999)	Reduced due to 60% loss of business to new competitor and reduction of fees to retain customers
404720	Tip Shop Income	60,000	63,290	0	0	42,228	0	0	105,518	42,228	Increased based on current Tip Shop sales figures
404910	Profit On Sale - Sanitation Other	0	0	0	0	0	37,179	0	37,179	37,179	Accounting treatment revision only
410710	Income From Sale Of Scrap	3,000	3,000	0	0	0	0	0	3,000	0	No revision required
412791	Diesel Fuel Rebate	96,000	152,377	0	0	0	0	0	152,377	0	No revision required
412794	Insurance Recoveries - Plant	30,000	17,500	0	0	0	0	(3,500)	14,000	(3,500)	Reduction in number of incidents occurring
420701	Local Govt Programs - Road Projects Grants	811,666	811,666	0	0	0	0	418,439	1,230,105	418,439	Increased to include advance payment received in 2013/14 and additional funding secured
420702	Government Grants (Other Than Roads)	456,000	456,000	0	0	0	0	0	456,000	0	No revision required
420703	Roads To Recovery - Grant Funding	372,978	398,698	0	0	0	0	0	398,698	0	No revision required
420704	Govt Grants-Blackspot Funding	0	0	0	0	600,228	0	13,324	613,552	613,552	Additional funds secured as per advice from Regional Road Group
420705	Local Govt Program - Direct Road Grants	768,728	768,728	0	0	(600,228)	0	0	168,500	(600,228)	Reallocation adjustment only
420710	Roadside Billboard Advertising	1,000	1,000	0	0	0	0	0	1,000	0	No revision required
420790	Reimburse-MRWA Street Lighting	26,000	26,000	0	0	0	0	0	26,000	0	No revision required
420910	Profit On Sale - Infrastructure	7,355	7,355	0	0	0	(7,355)	0	0	(7,355)	Accounting treatment revision only
424910	Profit of Sale - Parks & Gardens	4,483	4,483	0	0	0	0	0	4,483	0	No revision required
426770	Contribution - Dampier Drainage	10,000	10,000	0	0	0	0	0	10,000	0	No revision required
434710	Burial Fees	12,000	20,000	0	0	0	0	0	20,000	0	No revision required
438700	Govt Grant-Rec.Boat.Fac.Scheme	179,333	179,333	0	0	0	0	0	179,333	0	No revision required
438710	Contributions-Beaches & Boat Ramps	778,939	758,939	0	0	44,825	0	(285,000)	518,764	(240,175)	Funding reduction relating to Pt Samson Foreshore Management Plan (\$200K), Hearson's Cove Foreshore Management Plan (\$15K) and Dampier Foreshore Management Plan (\$70K)

Operating Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
443770	Contributions - Bus Shelters	100,000	100,000	0	0	0	0	(100,000)	0	(100,000)	Reduction relating to Town Beautification funding included in Partnership allocation
444710	Private Works Income	0	3,289	0	0	0	0	0	3,289	0	No revision required
460710	KTA Airport Revenue- Aviation Revenue	20,736,880	20,996,056	0	0	276,617	0	0	21,272,673	276,617	Increased in line with recent landings data
460712	KTA Airport Revenue - Property Rental Revenue	2,527,680	2,787,006	0	0	40,584	0	0	2,827,590	40,584	Increased in line with current lease agreements
460770	KTA Airport Revenue - Reimbursement Recoverables	4,253,162	4,313,852	0	0	184,100	0	0	4,497,952	184,100	Increased in line with reforecast airline reimbursements of Safety & Security charges
470700	Verge Bond Inspection Fees	7,500	7,500	0	0	0	0	(1,500)	6,000	(1,500)	Reduction in inspections conducted
470770	Supervision of Subdivisions	250,000	25,000	0	0	0	0	19,000	44,000	19,000	Increased due to works in CBD
500201	Building Licence Fees	360,000	315,000	0	0	0	0	0	315,000	0	No revision required
500204	Swimming Pool Inspection Fees	39,000	40,000	0	0	0	0	0	40,000	0	No revision required
500205	Plan Search And Photocopying Fees	8,400	5,250	0	0	0	0	(2,190)	3,060	(2,190)	Reduced to than lower than estimated number of plan searches
500760	Fines/Penalties-Building Control	9,600	9,600	0	0	0	0	(9,600)	0	(9,600)	Reduced as no fines issued to date, compliance gained through education
510712	Charges - Lodging House	12,000	12,000	0	0	0	0	0	12,000	0	No revision required
510714	Charges - Stall Holders	35,000	35,000	0	0	0	0	(4,000)	31,000	(4,000)	Reduced number of applications submitted for Dreamer's Hill permits
510716	Application-Noise Regulation	4,000	5,600	0	0	0	0	0	5,600	0	No revision required
510717	Septic Tank Inspection Fees	4,200	1,758	0	0	0	0	(1,200)	558	(1,200)	Reduced due to significant reduction in applications received
510718	Septic Tank Application Fee (Gst Exempt)	4,200	1,640	0	0	0	0	(1,100)	540	(1,100)	Reduced due to significant reduction in applications received
510719	LG Reporting Fee-Onsite Effluent Provision	2,310	1,540	0	0	0	0	0	1,540	0	No revision required
510720	Caravan Park Registration Fees	6,040	6,040	0	0	0	0	(850)	5,190	(850)	Revised based on actuals
510721	Health Premises Fees & Charges	60,000	60,000	0	0	0	0	7,000	67,000	7,000	Increased due to increase in numbers of premises (e.g. Pelago East)
510770	Contribution Mosquito Management	5,500	5,500	0	0	0	0	0	5,500	0	No revision required
510790	Reimbursements	8,000	8,000	0	0	0	0	0	8,000	0	No revision required
510912	Profit On Sale - Pest Control	1,189	1,189	0	0	0	0	0	1,189	0	No revision required
520710	Town Planning Fees	240,000	240,000	0	0	0	0	(40,000)	200,000	(40,000)	Reduced to reflect current income trend
520713	Subdivision Clearance Fees	25,000	0	0	0	0	0	0	0	0	No revision required
530770	Contributions to Strategic Planning Office	813,000	1,340,000	0	0	0	0	(50,000)	1,290,000	(50,000)	Final payment for Local Planning Strategy not to be received this financial year
	Subtotal			0	0	(1,253,912)	727,954	927,494	147,606,128	401,536	

Capital Revenue	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
100850	Transfer From Infrastructure - PUPP	0	682,193	0	0	0	0	0	682,193	0	No revision required
102870	Principal on Loans - Govt SSL	3,143	3,143	0	0	0	0	3,028	6,171	3,028	Amended repayment amount as per amended schedule following loan repayment
102872	Principal on Loans - DFES	221,863	229,607	0	0	0	0	(2,019)	227,588	(2,019)	Amended as per revised loan amount
102873	Transfer from Pilbara Underground Power Reserve	0	9,400,000	0	0	0	0	0	9,400,000	0	No revision required
110851	Transfer From History Reserve	56,244	56,244	0	0	0	0	0	56,244	0	No revision required
110856	Transfer From Infrastructure - Cultural Precinct	1,533,691	1,533,690	0	0	(529,310)	0	0	1,004,380	(529,310)	Reserve funding reduced in line with project expense
110857	Transfer From Infrastructure - Power Upgrade	250,000	250,000	0	0	0	0	0	250,000	0	No revision required
110890	Income From Loan-PUPP	3,000,000	3,000,000	0	0	(3,000,000)	0	0	0	(3,000,000)	Loan funds not to be sought prior to end of financial year
112850	Transfer from Partnership Reserve	3,005,329	8,345,637	0	0	22,000	0	1,800,720	10,168,357	1,822,720	Reserve funding increased in line with project expense
314858	Transfer from Community Development Reserve	531,500	1,769,906	0	0	0	0	(620,214)	1,149,692	(620,214)	Reserve funding decreased in line with project expense
316858	Transfer from Infrastructure - Cleansweep	257,400	228,806	0	0	0	0	0	228,806	0	No revision required
328850	Transfer from Infrastructure Reserve RAC	0	30,000	0	0	0	0	(30,000)	0	(30,000)	Roebourne Aquatic schematic not to proceed due to inability to secure external funds
344852	Transfer from Medical Services Reserve	56,000	0	0	0	0	0	0	0	0	No revision required
348851	Transfer from Junior Sport Reserve	1,800	1,800	0	0	0	0	0	1,800	0	No revision required
404858	Transfer From Waste Facilities Reserve	6,110,466	6,880,344	0	0	(4,820,472)	0	0	2,059,872	(4,820,472)	Reforecast of reserve funding requirements as per various budget review adjustments
412854	Transfer From Plant Reserve	1,192,000	1,228,986	0	0	(122,657)	0	0	1,106,329	(122,657)	Reserve funding decreased in line with plant purchases
420852	Transfer From Infrastructure Reserve-Reseals	1,000,000	1,000,000	0	0	145,878	0	0	1,145,878	145,878	Reserve funding increased in line with project expense
432856	Transfer From Infrastructure Reserve-Effluent Upgrade	11,261	84,385	0	0	(84,385)	0	0	0	(84,385)	Reserve funding decreased as was previously only partially funded
440856	Transfer From Infrastructure Reserve	0	228,000	0	0	0	0	0	228,000	0	No revision required
460851	Transfer From Aerodrome Reserve	9,492,459	4,312,899	0	0	4,159,011	0	0	8,471,910	4,159,011	Reforecast of reserve funding requirements as per various budget review adjustments
460858	Transfer From Infrastructure Reserve	0	0	0	0	5,000,000	0	0	5,000,000	5,000,000	Reserve funds to be utilised for terminal development rather than loan funding as per original budget
460890	Income from Loans	5,000,000	5,000,000	0	0	(5,000,000)	0	0	0	(5,000,000)	Reserve funds to be utilised for terminal development rather than loan funding as per original budget
530858	Transfer from Infrastructure Reserve	1,784,236	15,185	0	0	615,000	0	0	630,185	615,000	Reserve funding increased in line with project expense
	Subtotal			0	0	(3,614,935)	0	1,151,515	41,817,405	(2,463,420)	

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
102551	Transfer to Aerodrome Reserve	(705,024)	(533,750)	0	0	313,170	0	0	(220,580)	313,170	Reforecast of reserve funding requirements as per various budget review adjustments
102552	Transfer to Walkington Theatre - Operating	(204)	(816)	0	0	47	0	(94)	(863)	(47)	Reforecast of reserve funding requirements as per various budget review adjustments
102554	Transfer to Plant Replacement Reserve	(72,756)	(84,303)	0	0	16,300	0	0	(68,003)	16,300	Reforecast of reserve funding requirements as per various budget review adjustments
102556	Transfer to Infrastructure Reserve	(7,343,491)	(7,785,060)	0	0	35,317	0	(4,484,113)	(12,233,856)	(4,448,796)	Reforecast of reserve funding requirements as per various budget review adjustments \$35K, Increase as per transfer of 2013/14 TWA rates (\$1.3M), increase as per 50% of difference in rate in the \$ of TWAs and Commercial as per actual rating (\$3.6M), additional transfer to reserve as per march Agenda Briefing (\$1.5M)
102557	Transfer to Workers Compensation Reserve	(23,328)	(23,328)	0	0	3,475	0	0	(19,853)	3,475	Reforecast of reserve funding requirements as per various budget review adjustments
102558	Transfer to Waste Management Reserve	(687,612)	(672,825)	0	0	130,670	0	0	(542,155)	130,670	Reforecast of reserve funding requirements as per various budget review adjustments
102562	Transfer to Aged Persons Facilities Reserve	(2,664)	(2,664)	0	0	395	0	0	(2,269)	395	Reforecast of reserve funding requirements as per various budget review adjustments
102565	Transfer to Mosquito Control Reserve	(180)	(180)	0	0	10	0	0	(170)	10	Reforecast of reserve funding requirements as per various budget review adjustments
102566	Transfer to History & Cultural Publications	(2,028)	(2,028)	0	0	304	0	0	(1,724)	304	Reforecast of reserve funding requirements as per various budget review adjustments
102568	Transfer to Employee Entitlements Reserve	(74,184)	(80,619)	0	0	9,776	0	0	(70,843)	9,776	Reforecast of reserve funding requirements as per various budget review adjustments
102569	Transfer to Community Development Reserve	(32,412)	(39,603)	0	0	32,870	0	0	(6,733)	32,870	Reforecast of reserve funding requirements as per various budget review adjustments
102570	Transfer to Medical Services Reserve	(8,424)	(9,279)	0	0	1,089	0	0	(8,190)	1,089	Reforecast of reserve funding requirements as per various budget review adjustments
102574	Transfer to Pilbara Underground Power Reserve	(18,665,280)	(35,825,230)	0	0	3,269,303	0	0	(32,555,927)	3,269,303	Reforecast of reserve funding requirements as per various budget review adjustments \$95K, Revision to reflect net budgetary position of project (\$3.3M)
102575	Transfer to Partnership Reserve	(158,748)	(158,748)	0	0	(64,099)	0	0	(222,847)	(64,099)	Reforecast of reserve funding requirements as per various budget review adjustments
110501	Land Development for Sale	0	0	0	0	(524,250)	0	0	(524,250)	(524,250)	Purchase of land expenses for LazyLands project as per Jan OCM
110502	Capital-Buildings-Corp Services	(1,533,691)	(1,576,990)	0	0	529,310	(2,723)	2,723	(1,047,680)	529,310	Projects architect fees for Arts & Community Precinct carried forward to 2015/16 (Reserve Funded)

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
110503	Capital-Furniture & Equip-Corp Services	(536,000)	(545,609)	0	267,000	0	0	1,328	(277,281)	268,328	Identified savings on admin building air conditioning unit
110504	Purchase Plant-Corp Services	(95,000)	(92,073)	0	0	0	0	0	(92,073)	0	No revision required
110506	Capital-Infrastructure-Corp Services	(250,000)	(250,000)	0	0	0	0	0	(250,000)	0	No revision required
112568	Transfer to R4R Reserve - DCH	0	(3,000,000)	0	0	0	0	0	(3,000,000)	0	No revision required
112580	Transfer to Partnership Reserve	0	(10,425,413)	0	0	0	0	(148,584)	(10,573,997)	(148,584)	Increase as per Partnership Management Team Wage (\$53K), and Rangers underspend of relevant Rio grants (\$95K)
202502	Buildings-Karratha SES	(72,910)	(72,910)	0	0	0	0	0	(72,910)	0	No revision required
202506	Buildings-Roeboume/Wickham SES	(1,143,001)	(487,116)	0	0	0	(14,522)	83,203	(418,435)	68,681	Reduction as per final cost of facility
310504	Purchase - Plant	(22,000)	(22,000)	0	0	22,000	0	0	0	22,000	Identified savings relating to vehicle no longer required
314556	Transfer To Carry Forward Reserve	0	(22,500)	0	0	0	0	(25,000)	(47,500)	(25,000)	Increase as per Woodside contribution To Community Grants Scheme \$25K
314857	Transfer To Community Development Reserve	(531,500)	(531,500)	0	0	281,500	0	0	(250,000)	281,500	Reduction to Birra Birra following shutdown of Camp A
316506	Infrastructure-Community Safety	(97,500)	(97,500)	0	0	0	0	7,709	(89,791)	7,709	Identified savings on CCTV Installation
316558	Transfer to Carry Forward Reserve	0	(81,305)	0	0	0	0	37,500	(43,805)	37,500	Increase for net unspent PIRSA funding
328505	Roeboume Pool - Equipment	(20,000)	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
328506	Capital - Infrastructure RAC	0	(30,000)	0	0	0	0	0	(30,000)	0	No revision required
330503	Purchase - Furniture & Equip	(40,000)	(60,000)	0	0	0	0	0	(60,000)	0	No revision required
332503	Purchase - Furniture & Equipment	(12,500)	(12,500)	0	0	0	0	0	(12,500)	0	No revision required
332504	Purchase - Plant	(33,000)	(30,129)	0	0	3,148	0	0	(26,981)	3,148	Savings on purchase of vehicle for Cossack operations
334506	Capital Infrastructure-Ovals & Hardcourts	(20,000)	(110,000)	0	0	0	0	0	(110,000)	0	No revision required
338502	Capital-Buildings	(300,000)	(300,000)	0	275,000	0	0	0	(25,000)	275,000	Reduction to be presented as New Initiative for 2015/16 Budget
338503	Purchase-Furniture & Equipment Pavilions	(20,000)	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
340506	Capital-Infrastructure	(1,956,031)	(2,040,936)	237,313	0	0	0	0	(1,803,623)	237,313	Skate Park program carried forward to 2015/16
342506	Capital-Infrastructure	(115,000)	(119,000)	0	0	68,842	0	0	(50,158)	68,842	Funds reallocated to Dampier Hub Playground
348502	Purchase Buildings-The Youth Shed	0	0	0	0	0	0	(7,897)	(7,897)	(7,897)	Expenditure not completed in previous financial year
348506	Infrastructure-The Youth Shed	(400,000)	(400,000)	52,950	0	0	0	0	(347,050)	52,950	Youth shed works carried forward to 2015/16
350502	Karratha Leisureplex	(704,174)	(867,082)	38,517	0	(530)	0	0	(829,095)	37,987	Remainder of construction contract works carried forward to 2015/16
350503	Capital-Furniture & Equip-Leisureplex	(10,000)	(10,000)	0	0	0	0	0	(10,000)	0	No revision required
350504	Purchase Plant - Leisureplex	(60,000)	(60,000)	0	0	0	0	0	(60,000)	0	No revision required
350505	Capital-Equipment-Leisureplex	0	0	0	0	0	(12,130)	0	(12,130)	(12,130)	Donation Of Water Polo Scoreboard By Water Polo Club To City Of Karratha
351506	Infrastructure-Wickham Recreation Precinct	0	(30,000)	0	0	30,000	0	0	0	30,000	Works reallocated as operating expense
360502	WCH Capital-Buildings	(500,000)	(388,718)	0	0	0	37,437	(36,426)	(387,707)	1,011	Minor revisions in project budget
361502	DCH Capital-Buildings	0	(3,507,506)	0	0	0	0	(1)	(3,507,507)	(1)	Minor revisions in project budget
361507	DCH Capital-Buildings	0	(100,000)	0	0	0	0	0	(100,000)	0	No revision required
380504	Purchase - Plant	(106,000)	(101,621)	0	0	0	0	0	(101,621)	0	No revision required
384506	Infrastructure-Camping Grounds	(25,000)	(25,000)	0	0	0	0	0	(25,000)	0	No revision required
400502	Capital-Buildings	(384,000)	(408,585)	0	0	0	0	25,654	(382,931)	25,654	Various savings in staff housing improvement works

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
402504	Purchase - Plant	(423,000)	(423,000)	0	0	388,000	0	0	(35,000)	388,000	Longer lead time than expected on rubbish truck procurement (\$380K)
402558	Transfer To Waste Management Reserve	(5,457,237)	(5,457,237)	0	0	4,378,583	0	0	(1,078,654)	4,378,583	Reforecast of reserve funding requirements as per various budget review adjustments
404502	Capital-Buildings	(341,311)	(471,777)	0	0	(17,879)	(3,004)	0	(492,660)	(20,883)	Higher than anticipated external project management due to sub-consultant engineering and permit fees associated with a landfill site and environmental requirements
404504	Purchase - Plant	(1,800,000)	(2,084,712)	0	0	647,500	0	0	(1,437,212)	647,500	Savings made in acquisition of loader, BOMAG and Hook lift truck
404506	Capital Infrastructure-Landfill	(170,000)	(100,000)	0	0	5,000	0	0	(95,000)	5,000	Minor revision based on actual
406504	Purchase - Plant	(129,000)	(119,097)	0	0	0	0	0	(119,097)	0	No revision required
410502	Capital-Buildings	(200,000)	(356,134)	0	0	0	(20,847)	76,981	(300,000)	56,134	Identified savings in Karratha Depot Improvement works
412505	Purchase - Equipment	0	(15,750)	0	0	8,750	0	1,350	(5,650)	10,100	Revised based on actuals
412554	Transfer To Plant Reserve	(1,701,300)	(1,738,280)	0	0	35,250	0	(116,710)	(1,819,740)	(81,460)	Increase to transfer to plant reserve as per increased plant recovery rates
420504	Purchase - Plant	(190,000)	(190,000)	0	0	0	0	0	(190,000)	0	No revision required
420505	Purchase - Equipment	0	0	0	0	(8,750)	0	0	(8,750)	(8,750)	Increase as per purchase of Pneumatic post driver
420506	Capital Infrastructure-Roads	(4,388,465)	(5,212,547)	0	0	180,764	0	(397,423)	(5,429,206)	(216,659)	Overall increase due to additional funding made available by Regional Road Group
420556	Transfer To Infrastructure Reserve-Bridgeworks	0	(456,000)	0	0	0	0	0	(456,000)	0	No revision required
424504	Purchase - Plant	(287,000)	(258,881)	0	0	0	0	0	(258,881)	0	No revision required
424506	Capital-Infrastructure-Parks	(146,935)	(285,340)	0	0	0	0	0	(285,340)	0	No revision required
426506	Capital Infrastructure-Drainage	(370,000)	(250,000)	0	0	(24,320)	(41,454)	89,700	(226,074)	23,926	Reduced employee and contractor expense for Sholl St and Millstream Road headwall
428506	Capital Infrastructure-Footpaths	(1,309,961)	(1,478,553)	0	0	0	0	104,000	(1,374,553)	104,000	Identified savings in footpath construction
432506	Upgrade Effluent Systems	(400,074)	(789,946)	70,855	0	0	(119,504)	(1,950)	(840,545)	(50,599)	Revision based on actual
434506	Capital - Infrastructure Cemetery	(732,000)	(732,000)	0	0	0	0	115,000	(617,000)	115,000	Works to be complete at significantly lower cost than initially estimated
436502	Capital-Buildings Public Toilets	(15,000)	(15,000)	0	0	0	0	0	(15,000)	0	No revision required
436506	Capital-Infrastructure Public Toilets	0	(30,000)	0	0	0	0	0	(30,000)	0	No revision required
438506	Capital Infrastructure-Beaches	(1,038,585)	(1,104,662)	0	0	0	0	364,351	(740,311)	364,351	Decreased as detailed design only to be completed for Pt Samson and Karratha Foreshore Management Plan
438556	Transfer to Carry Forward Reserve	0	0	0	0	(44,285)	0	(4,740)	(49,025)	(49,025)	Transfer to Carry forward Reserve of funds received for Hearson's Cove Foreshore Management Plan (\$4K)
440506	Capital Infrastructure-Roeboorne Enhancement Scheme	0	(228,000)	0	0	0	0	0	(228,000)	0	No revision required
442506	Capital Infrastructure-Town Beautification	(71,176)	(151,176)	0	0	0	0	0	(151,176)	0	No revision required
442507	Rio Tinto -Town Beautification	0	0	0	0	(68,842)	0	(35,000)	(103,842)	(103,842)	Funds reallocated from Playground replacement program
443506	Capital - Infrastructure	(200,000)	(231,438)	30,000	0	0	0	0	(201,438)	30,000	Wickham Bus Shelter works carried forward to 2015/16
460502	Capital-Buildings-Airport	(27,840,284)	(23,857,056)	0	0	(761,050)	15,878	0	(24,602,228)	(745,172)	Timing of project reforecast based on recent timing revisions

Capital Expense	Account Description	Original Budget	Current Budget	Carryover	New Initiative 2015/16	Reallocation	Accounting Treatment	(Increase) /Savings	Proposed Budget	Total Revision	Explanation
460503	Purchase - Furniture and Equipment	0	(20,000)	0	0	0	0	0	(20,000)	0	No revision required
460504	Purchase - Plant	(85,000)	(85,000)	0	0	0	0	0	(85,000)	0	No revision required
460505	Capital-Equipment-Aiport	(300,000)	(200,000)	0	0	0	0	0	(200,000)	0	No revision required
460506	Capital-Infrastructure-Airport	(549,500)	(689,750)	0	0	43,311	0	0	(646,439)	43,311	Delays in Landside Landscape Upgrade until redevelopment complete
460551	Transfer To Aerodrome Reserve	0	0	0	0	(3,725,362)	0	0	(3,725,362)	(3,725,362)	Reforecast of reserve funding requirements as per various budget review adjustments
470504	Purchase - Plant	(215,000)	(215,882)	0	0	13,206	0	0	(202,676)	13,206	Realised savings on items of plant purchased
520504	Purchase - Plant	(55,000)	(55,000)	0	0	0	0	0	(55,000)	0	No revision required
	Subtotal			429,635	542,000	5,208,523	(160,869)	(4,348,439)	(116,695,794)	1,670,850	
	Total			668,330	619,500	(229,053)	1,570,199	(1,765,936)	(13,310,127)	872,647	

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Date Of Meeting	Resolution Number	Account Number	Description	Expenditure (Increase) / Decrease	Revenue Increase / (Decrease)	New Surplus /(Deficit)
				\$	\$	\$
			Original Budget Closing Estimate			0
18-Aug-14	152929	440506	Installation of new street lighting - Roe Street, Roebourne	(206,000)		(206,000)
18-Aug-14	152929	440856			206,000	0
18-Aug-14	152932	432506	Provide for costs for geotechnical and feature survey and adjustments to the scope of the Consultatncy relating to Upgrade of Effluent Systems	(73,124)		(73,124)
18-Aug-14	152932	432852			73,124	0
17-Nov-14	152998	Various	First Quarter Budget Review	10,624,388		10,624,388
17-Nov-14	152998	Various			(10,624,388)	(10,697,512)
15-Dec-14	153014	332204	Priority signage revitalisation for Cossack from Yaburara Heritage Trail savings which is due to partnership with proson and scaled down scopes	(200,000)		(200,000)
15-Dec-14	153014	308200			200,000	0
27-Jan-15	153048	361502	Increase of 2014/15 Annual Budget to allow for appointment of construction contractor for Dampier Community Hub project.	(2,703,095)		(2,703,095)
27-Jan-15	153048	112850			2,703,095	0
27-Jan-15	153039	328030	Develop Roebourne Aquatic schematic documentation through to Tender documentation	(94,000)		(94,000)
27-Jan-15	153039	328850			30,000	(64,000)
27-Jan-15	153039	328780			64,000	0
						0
						0
			Totals	7,348,169	(7,348,169)	
			Current budget Position is a Surplus / (Deficit) of	7,348,169	(7,348,169)	0