

16.1 LATE ITEM - 2014/15 CARRY FORWARD BUDGET AMENDMENTS

File No:	FM.19
Responsible Executive Officer:	Director Corporate Services
Reporting Author:	Management Accountant
Date of Report:	12 June 2015
Applicant/Proponent:	Nil
Disclosure of Interest:	Nil
Attachment(s)	Detailed Budget Amendments by Account

PURPOSE

A final review of the 2014/15 budget versus actual comparison has been completed as part of the preparation of the 2015/16 Budget. This report identifies accounts that are expected to have material or confirmed variances compared to the current budget in determining the final surplus/ (deficit) carried forward.

BACKGROUND

Council staff undertake a mandatory review of the budget progress in March each year in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*. The budget calculation process includes establishing if there is a budget deficit or surplus to be carried forward restricted to the prescribed amount and should be prepared and calculated on realistic and conservative estimates. The current actual year to date surplus/ (deficit) reported to 30 April 2015 is \$28,820,840. Given that this amount includes grant income received in advance for 2015/16, Reserve transfers and unexpended non operating expense, it is necessary to review Council's entire budget in order to forecast projected surplus/ (deficit) for year ended 30 June 2015. The forecast review has been completed including consideration of current commitments and carry forward capital programs that require re-budget in 2015/16.

The following table is a summary of the overall amendments required to the budget as a result of the Carry Forwards and Ordinary Council Meetings for 2014/2015:

	Original Budget	Current Budget	Final Forecast 2014/15	Budget Movement
Operating Revenue	143,487,568	147,583,736	145,907,434	(1,676,302)
Operating Expense	(105,204,527)	(86,015,474)	(85,694,541)	320,933
Non Operating Revenue	34,297,242	43,002,321	39,721,055	(3,281,266)
Non Operating Expense	(85,697,579)	(116,938,447)	(98,864,376)	18,074,071
Non Cash Items Included	12,004,776	10,750,231	11,246,134	495,903
Surplus BFWD 13/14 Audited	1,112,520	1,617,633	1,617,633	0
Restricted Balance - PUPP	0	0	12,499,009	12,499,009
Surplus/ (Deficit) 2014/15	0	0	1,434,330	1,434,330

LEVEL OF SIGNIFICANCE

The level of significance for this matter is high in terms of ensuring the financial stability of the organisation.

COUNCILLOR/OFFICER CONSULTATION

The Executive and Managers have been involved in regular reviews of the operational and departmental budgets and notifying the Financial Services team of trends and variances arising from their operational areas.

COMMUNITY CONSULTATION

No community consultation is required.

STATUTORY IMPLICATIONS

The prescribed format is in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*. Pursuant to section 6.8 of the *Local Government Act 1995* changes to budget need to be authorised in advance by resolution.

POLICY IMPLICATIONS

The City's financial reporting is prepared in accordance with Accounting Policy CF1. This is reviewed periodically to ensure compliance with legislative and statutory obligations.

FINANCIAL IMPLICATIONS

The amendments identified below will result in the Current Budget Surplus/ (Deficit) of Nil being replaced with a Proposed Estimated Carry Forward Budget Surplus of \$1,434,330.

The current position is as follows:

Original Budget Surplus/ (Deficit)	\$0
Current Budget Surplus/ (Deficit) as per amendments to 30 April 2015	\$0
Changes as a result of the 14/15 Carry Forward Amendment	\$13,933,339
Less: Restricted Balance - Pilbara Underground Power	\$12,499,009
Proposed Estimated Budget Unrestricted Surplus/ (Deficit)	\$1,434,330

The detailed proposed amendments attributing to this surplus are included as an attachment to this report, a summary of the key changes is as follows:

Amendments to Revenue	
Revenue Reduction: Interim Rates	(\$304,111)
Revenue Reduction: Yaburara Heritage Trail Contributions	(\$100,000)
Revenue Reduction: Building License fees	(\$55,000)
Revenue Increase: Moonrise Cinema Income	\$34,000
Revenue Increase: Contributions to Strategic Planning	\$27,083
Various Minor Amendments	(\$8,860)
Total	(\$406,888)

Amendments to Expenditure	
Karratha Depot Improvements	\$ 82,150
Dampier Library Relocation	\$ 75,792
Cossack Signage	\$ 75,000
Point Samson Foreshore Management Plan	\$ 69,000
Staff Housing Demolition	\$ 66,600
Storm water Upgrade	\$ 53,000
Roebourne Covered Courts	\$ 50,000
Yaburara Heritage Trail	\$ 40,000
Roebourne Depot Maintenance	\$ 26,645
Youth Shed works	\$ 20,000
2014 Cossack Art Awards	\$ 10,000
Various Minor Amendments	(\$ 2,733)
Total	\$565,454

Items to be Carried Forward	
Skate Park Program	\$ 254,424
Footpath Lighting Upgrade	\$ 185,014
Leisureplex (incl. Generator Load testing)	\$ 163,926
Effluent Upgrade	\$ 136,511
Caravan Park Project	\$ 57,326
Green the Greens	\$ 52,289
Community Bus	\$ 50,000
Tourism Development	\$ 47,720
Traffic Light Design	\$ 43,580
City Signage Strategy	\$ 40,000
Roebourne Visitors Centre – Heritage Plan	\$ 40,000
Roebourne Aquatic Centre	\$ 35,730
Cossack Signage	\$ 35,000
Back Beach Feasibility Study	\$ 30,000
Baynton West Plumbing	\$ 30,000
Roebourne CCTV & Lighting	\$ 25,000
Roebourne Pool filter repairs	\$ 16,124
Road Tree Maintenance	\$ 15,000
Bulgarra POS	\$ 10,000
Dampier Drainage Scheme	\$ 8,120
Total	\$ 1,275,764

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

Strong internal controls, policies and monitoring ensure that risks are assessed regularly and managed appropriately. Expenditure and revenue streams are monitored against approved budgets by management and the financial team with material variances being reported to Council.

IMPACT ON CAPACITY

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

RELEVANT PRECEDENTS

Two budget reviews were conducted in the 2014/15 financial year.

VOTING REQUIREMENTS

Absolute Majority.

OPTIONS

Option 1

As per the Officer's recommendation.

Option 2

That Council by ABSOLUTE Majority pursuant to Section 6.8 of the *Local Government Act 1995* and Regulation 33A of the *Local Government (Financial Administration) Regulations 1996*, RESOLVES to ADOPT the Proposed 2014/15 Budget Amendments presented in the Carry Forwards Estimated Budget with the following changes:

1. _____
2. _____

CONCLUSION

The report considers the financial position of the Council to the end of April 2015 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.

OFFICER'S RECOMMENDATION

That Council by ABSOLUTE Majority pursuant to Section 6.8 of the *Local Government Act 1995* and Regulation 33A of the *Local Government (Financial Administration) Regulations 1996* RESOLVES to ADOPT the attached 2014/2015 Carry Forward Estimated Budget Amendments which result in an Unrestricted Budget Surplus of \$1,434,330, comprising \$158,566 of Amendments to Income/Expenditure and \$1,275,764 of Carry Forward Items.

Operating Revenue

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
100711		Interim Rates	(\$1,601,769)	\$304,111	\$0	\$0	(\$1,297,658)	Reduction in line with interim rates received to date - nothing further to be processed for remainder of year
100715		Ex Gratia Contribution to Capital Works	(\$250,000)	\$0	(\$80,000)	\$0	(\$330,000)	Increased Ex Gratia rates income due to higher than anticipated bed usage
308770		Contributions - Yaburara Heritage Trail	(\$230,000)	\$100,000	\$0	\$0	(\$130,000)	Reduced contribution income
310761		Moonrise Cinema Income	(\$216,000)	(\$34,000)	\$0	\$0	(\$250,000)	Increased income due to reduced impact of demolition
340704		Contributions - Club Development	(\$303,273)	\$0	\$100,000	\$0	(\$203,273)	Accounting Adjustment
404713		Industrial/Commercial Refuse Disposal Fees	(\$3,006,000)	\$0	\$36,000	\$0	(\$2,970,000)	Decrease income based on Jan to April average income
404716		Contaminated Waste Disposal Fees	(\$1,865,388)	\$0	(\$100,000)	\$0	(\$1,965,388)	Increase income based on Jan to April average income
404718		Liquid Waste Disposal Fees	(\$1,693,935)	\$0	\$137,000	\$0	(\$1,556,935)	Decrease based on February to April average income
420701		Local Govt Programs - Road Projects Grants	(\$1,230,105)	\$0	\$738,063	\$0	(\$492,042)	Income from RRG for Coolawanyah Road being the remaining 60%. Some uncertainty as to what progress can be made by EFY given 12 week build for SP1,2 and 3. Income to be received July 15/16
420704		Govt Grants-Blackspot Funding	(\$613,552)	\$0	\$373,461	\$0	(\$240,091)	DeWitt / Dampier traffic lights unlikely to be finished 30th June 2015.
438700		Govt Grant-Rec.Boat.Fac.Scheme	(\$179,333)	\$0	(\$26,250)	\$0	(\$205,583)	Back beach feasibility study part 2 will not be complete by end of year. A dditional funding of \$26,250 from RBFS
460710		KTA Airport Revenue- Aviation Revenue	(\$21,272,673)	\$0	\$100,000	\$0	(\$21,172,673)	Revenue less than anticipated. \$50K decrease in IE 1408 and 1404.
500201		Building Licence Fees	(\$315,000)	\$55,000	\$0	\$0	(\$260,000)	Lower than expected income - no major projects expected before EOFY
530770		Contributions to Strategic Planning Office	(\$1,290,000)	(\$27,083)	\$0	\$0	(\$1,317,083)	Expecting slightly more income from Northern Planning Program than budgeted
		Subtotal	(\$34,067,028)	\$398,028	\$1,278,274	\$0	(\$32,390,726)	

Operating Expenditure

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
300200		Cossack Art Awards Expenses	\$280,038	(\$10,000)	\$0	\$0	\$270,038	All costs for 2014 event incurred
302203		Cont. - Roebourne Tourist Bureau	\$152,718	\$0	\$0	(\$40,000)	\$112,718	Roebourne Visitor Centre - heritage plan to be prepared
302204		Tourism Development	\$50,000	\$0	\$0	(\$47,720)	\$2,280	Tourism infrastructure business case - fully committed
308200		Yaburara Heritage Trail	\$228,647	(\$40,000)	\$0	\$0	\$188,647	Reduced expenditure due to decreased contributions
314200	631443	Sundry Donations To Community Groups	(\$134,905)	\$316	\$134,589	\$0	\$0	Accounting Adjustment
316206	631636	Roebourne Cctv & Lighting	\$30,000	\$0	\$0	(\$25,000)	\$5,000	Late project from March - RFQ and scoping documents completed, however final plan still to be completed
316216		PIRSA-Pilbara Industry Road Safety Alliance expense	\$110,000	\$0	(\$96,804)	\$0	\$13,196	All unspent monies to be transferred to Reserve
328030	632804	Roebourne Pool-Pool Maintenance	\$23,000	\$0	\$0	(\$11,710)	\$11,290	Filter repair works not to be completed by end of financial year
328030	632805	Roebourne Aquatic Precinct	\$100,000	\$0	\$0	(\$35,730)	\$64,270	Planning works unlikely to be finalised by the end of the financial year
328040		Roebourne Pool Equipment Repairs & Replacement	\$24,850	\$0	\$0	(\$4,414)	\$20,436	Filter repair works not to be completed by end of financial year
332204		Cossack Signage	\$201,000	(\$75,000)	\$0	(\$35,000)	\$91,000	Project will be complete by 30 June with savings, Carry Forward is for trial app as per Yaburara heritage Trail
336200	633604	Green The Greens	\$377,215	\$0	\$0	(\$52,289)	\$324,926	Consultant costs to be incurred in 15/16
340000		Employment Costs-Leisure	\$583,196	\$0	\$70,000	\$0	\$653,196	Cost is offset by saving in allocation to MSES employment costs.
340201		Community Bus (Public Transport Project)	\$175,000	\$0	\$0	(\$50,000)	\$125,000	RFQ closes on 22 May, installation may not be completed by 30 June 2015.
344000		Medical Services - Employment Costs	\$98,448	\$0	(\$70,000)	\$0	\$28,448	Cost is offset by employment cost allocation to Leisure Services.
351050	635120	Wickham Recreation Facility Grounds-Oval & Hardcourt Mtce	\$360,028	\$0	(\$100,000)	\$0	\$260,028	Hardcourt and storage improvements at Wickham Netball Courts not completed by June 30th. Project has to await funds left from Oval lighting tenders and repairs. Carry forward to 15/16
351050	635124	Wrp Infrastructure Upgrades - Sports Lighting	\$500,000	\$0	(\$437,829)	\$0	\$62,171	Tender will extend into next financial year
370213	637005	City Signage Strategy	\$84,000	\$0	\$0	(\$40,000)	\$44,000	Carry over to complete project
400201	640130	5 Marsh Way-Mtce Costs Lot 1559	\$4,385	\$0	(\$50,620)	\$0	(\$46,235)	Accounting Adjustment
400201	640141	190 Richardson Way-Mtce Costs	\$37,710	(\$35,400)	\$0	\$0	\$2,310	Demolition unlikely to occur this FY
400201	640143	212 Richardson Way-Mtce Costs	\$37,710	(\$31,200)	\$0	\$0	\$6,510	Property is under offer pending settlement
400610		Loss on Sale - Staff Housing	\$0	\$0	\$278,250	\$0	\$278,250	Non Cash - Loss on Sale relating to Richardson Way property
410201	641006	Roebourne Depot Bldg-Mtce Cost	\$188,720	(\$26,645)	\$0	\$0	\$162,075	Works completed
420252	642052	Bridge Maintenance	\$45,984	\$0	\$456,000	\$0	\$501,984	MRWA Bridgeworks anticipated to be completed and billed by EOFY
426200	642601	Dampier Drainage Scheme - Maintenance	\$19,569	\$0	\$0	(\$8,120)	\$11,449	CFWD to 15/16 - \$30K allocated through New Initiatives
438203	643805	Back Beach Feasibility Study	\$160,000	\$0	\$0	(\$30,000)	\$130,000	Unexpended funds
442201	644201	Road Trees Maintenance	\$0	\$0	\$151,176	(\$15,000)	\$136,176	As per Auditor advice - biological assets not to be capitalised
442209	644209	Wickham Streetscape & Landscape Plan	\$20,000	\$0	(\$20,000)	\$0	\$0	Delayed to 15/16 - \$30K allocated through New Initiatives

Operating Expenditure

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
460031	646013	Kta Airport - Baggage Handling System Mtce	\$62,000	\$0	\$58,000	\$0	\$120,000	Accounting Adjustment
460205	646024	Power	\$1,300,000	\$0	\$118,000	\$0	\$1,418,000	Utilities costs more than anticipated during terminal works
470001		Tech Serv - Design & Investigations	\$109,627	\$0	\$0	(\$43,580)	\$66,047	Carry forward \$43,580 into 15/16 to part fund the design of the new traffic lights at Dampier Road and Broadhurst Road which itself is priced at \$69,500. Design has been delayed while clarifications from various companies and MRWA occurred during the quote assessment period
520201	652011	Policy Development: Transient Workforce Accommodation	\$41,416	\$0	(\$22,697)	\$0	\$18,719	TWA base load, policy and scheme amendment project: Commenced 14/15 and to be completed in 15/16
520201	652013	Karratha Caravan Park Project	\$135,000	\$0	\$0	(\$57,326)	\$77,674	Delay in finalisation of Searipple Caravan Park project report
520201	652025	Karratha Lazylands	\$105,935	\$0	(\$75,180)	\$0	\$30,755	Development of 3 sites as per June OCM
		Subtotal	\$5,511,291	(\$217,929)	\$392,885	(\$495,889)	\$5,190,358	

Non-Operating Revenue

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
102873		Transfer from Pilbara Underground Power Reser	(\$9,400,000)	\$0	\$256,149	\$0	(\$9,143,851)	Adj to recognise PUPP payments made via Horizon Power
110856		Transfer From Infrastructure - Arts & Community	(\$1,004,380)	\$0	\$543,572	\$0	(\$460,808)	Reserve funding of Arts & Cultural Precinct
110857		Transfer From Infrastructure - Power Upgrade	(\$250,000)	\$0	\$50,000	\$0	(\$200,000)	Reserve funding of Power Upgrade - real savings
112850		Transfer from Partnership Reserve	(\$10,168,357)	\$0	\$1,631,427	\$0	(\$8,536,930)	Decrease transfers from based on anticipated expenditure for each Rio agreement. Substantial reductions in anticipated exp for DCH and WRP Ops.
348851		Transfer from Junior Sport Reserve	(\$1,800)	\$1,800	\$0	\$0	\$0	Junior Sport Reserve fully expended
380905		Proceeds of Sale - Animal Control	(\$37,338)	\$0	\$20,000	\$0	(\$17,338)	Adjustment to Proceeds on sale of plant, nets off to Realisation
400905		Proceeds of Sale - Staff Housing	\$0	\$0	(\$315,000)	\$0	(\$315,000)	Adjustment to Proceeds on sale of housing, nets off to Realisation
404905		Proceeds of Sale - Landfill Operations	(\$642,000)	\$0	\$175,000	\$0	(\$467,000)	Adjustment to Proceeds on sale of plant, nets off to Realisation
406905		Proceeds of Sale - Public Services	(\$18,418)	\$0	\$9,500	\$0	(\$8,918)	Adjustment to Proceeds on sale of plant, nets off to Realisation
412854		Transfer From Plant Reserve	(\$1,106,329)	\$0	\$232,880	\$0	(\$873,449)	Reserve funding of plant purchases
420852		Transfer From Infrastructure Reserve-Reseals	(\$1,145,878)	\$7,060	\$162,000	\$0	(\$976,818)	Reduced in line with updated budgeted expenditure
424905		Proceeds of Sale - Parks & Gardens	(\$80,000)	\$0	\$11,500	\$0	(\$68,500)	Adjustment to Proceeds on sale of plant, nets off to Realisation
460851		Transfer From Aerodrome Reserve	(\$8,471,910)	\$0	(\$4,597,802)	\$0	(\$13,069,712)	Adjustment to net funding position
460858		Transfer From Infrastructure Reserve	(\$5,000,000)	\$0	\$5,000,000	\$0	\$0	Reserve funding of Karratha Airport Terminal Works
470905		Proceeds of Sale - Tech Services	(\$102,125)	\$0	\$18,000	\$0	(\$84,125)	Adjustment to Proceeds on sale of plant, nets off to Realisation
530858		Transfer from Infrastructure Reserve	(\$630,185)	\$0	\$75,180	\$0	(\$555,005)	Reserve funding of Karratha LazyLands
		Subtotal	(\$32,326,410)	\$8,860	\$3,272,406	\$0	(\$34,138,324)	

Non-Operating Expenditure

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
102574		Transfer to Pilbara Underground Power Reserve	\$32,555,927	\$0	(\$12,755,158)	\$0	\$19,800,769	Adjustment to Recognise restricted PUPP surplus
110502	911006	Karratha Arts & Community Precinct	\$1,004,380	\$0	(\$487,328)	\$0	\$517,052	Design consultant costs
110506	911052	Administration Building Power Upgrade	\$250,000	\$0	(\$50,000)	\$0	\$200,000	AFC for project now \$200,000
112568		Transfer to R4R Reserve - DCH	\$3,000,000	\$0	(\$3,000,000)	\$0	\$0	Accounting Adjustment
112580		Transfer to Partnership Reserve	\$10,573,997	\$0	\$4,923,230	\$0	\$15,497,227	Increase transfers to based on grant funding still to be received, as well as transfer of unspent portions of 14/15 funding
314857		Transfer To Community Development Reserve	\$250,000	\$0	\$80,000	\$0	\$330,000	Increased Ex Gratia rates income due to higher than anticipated bed usage
316558		Transfer to Carry Forward Reserve	\$43,805	\$0	\$96,804	\$0	\$140,609	Transfer of unspent PIRSA funds 14/15 plus unspent funds from 13/14
328502		Roebourne Pool - Building	\$0	\$0	\$31,105	\$0	\$31,105	Purchase of new storage shed for which there is a grant
334506	933428	Roebourne Covered Courts	\$90,000	(\$50,000)	\$0	\$0	\$40,000	Full budget allocation not required to achieve project objective
340506	943055	Skate Park Program	\$399,000	\$0	\$0	(\$254,424)	\$144,576	PC scheduled for mid July, carry forward of remaining construction costs to cover invoice.
340506	943056	Bulgarra Pos	\$1,256,925	\$0	\$0	(\$10,000)	\$1,246,925	Funds to be carried forward for community open day
348506		Infrastructure-The Youth Shed	\$347,050	(\$20,000)	\$0	\$0	\$327,050	Allowance for invoices received after EOFY
350502	935000	Karratha Leisureplex	\$582,267	\$0	\$0	(\$163,926)	\$418,341	Additional items including generator load testing will not be received until July
350504		Purchase Plant - Leisureplex	\$60,000	\$0	(\$30,880)	\$0	\$29,120	Pool Cleaners reclassified as equipment
350505		Capital-Equipment-Leisureplex	\$12,130	\$2,417	\$26,046	\$0	\$40,593	Pool Cleaners reclassified as equipment
360502		WCH Capital-Buildings	\$387,707	\$0	(\$96,180)	\$0	\$291,527	Consultant costs to be incurred in 15/16
361502		DCH Capital-Buildings	\$3,507,507	\$0	(\$927,087)	\$0	\$2,580,420	Construction contractor progress claims, slightly behind submitted schedule
361507	936100	Dampier Library Building-Temporary Relocation	\$100,000	(\$75,792)	\$0	\$0	\$24,208	Actual Savings
400502	940030	Improvements - 5 Marsh Way	\$94,135	\$0	\$50,620	\$0	\$144,755	Accounting Adjustment
400559		Transfer To Staff Housing Reserve	\$0	\$0	\$315,000	\$0	\$315,000	Sale proceeds of Richardson Way property
402558		Transfer To Waste Management Reserve	\$1,078,654	\$0	(\$73,000)	\$0	\$1,005,654	Adjustment to net funding position
410502	941001	Building Improvements-Karratha Depot	\$300,000	(\$82,150)	\$0	\$0	\$217,850	Delay in contractor delivery of workshop stairs and compliance lighting
412554		Transfer to Plant Replacement Reserve	\$1,819,740	\$0	(\$819,740)	\$0	\$1,000,000	Recovery of plant operational costs
420504		Purchase - Plant	\$190,000	\$0	(\$120,000)	\$0	\$70,000	Purchase of P8823 Dual cab Crew Truck. Expected delivery now 15/16
420506	800017	Rrg-Coolawanyah Rd	\$1,845,157	\$0	(\$1,735,157)	\$0	\$110,000	Project will be in progress over a 12 week timeframe including SP 1,2 and 3 over the end of FY. Split evenly between July and August 15/16
420506	890024	Blackspot Works - Karratha Rd & Dampier/Millst	\$920,328	\$0	(\$920,328)	\$0	\$0	Works will not be complete before 30th June
420556		Transfer To Infrastructure Reserve-Bridgeworks	\$456,000	\$0	(\$456,000)	\$0	\$0	MRWA Bridgeworks anticipated to be completed and billed by EOFY

Non-Operating Expenditure

COA	Job	Description	Current Budget	Revision	Adjustment	Carry Forward to 15/16	Final Forecast	Comment
424504		Purchase - Plant	\$258,881	\$0	(\$30,000)	\$0	\$228,881	Purchase of P2047 Single cab Tray back Utility To Replace P2000. Expected Delivery July 2015
426506	942652	Upgrades And Replacement Of Stormwater Stru	\$226,074	(\$53,000)	\$0	\$0	\$173,074	No further work this year
428506	945849	Footpath Lighting Upgrade	\$500,000	\$0	\$0	(\$185,014)	\$314,986	Contractor running behind schedule. To be expended July and August 15/16.
428506	945864	Footpaths - Dampier Highway Stage 4 Footpath	\$229,475	\$0	(\$46,644)	\$0	\$182,831	No carry forward, saving in expenditure
432506		Upgrade Effluent Systems	\$840,545	\$0	\$0	(\$136,511)	\$704,034	Consultant costs to be incurred in 15/16
436506	943610	Baynton West Plumbing Works	\$30,000	\$0	\$0	(\$30,000)	\$0	Delays seeking WaterCorp agreement to the proposed repair solution being rerouting of the drain line to a new connection closer to the toilet. Expenditure to occur August 15/16
438506	943809	Pt Samson Foreshore Management Plan	\$100,000	(\$69,000)	\$0	\$0	\$31,000	Project previously re-budgeted 15/16
438556		Transfer to Carry Forward Reserve	\$49,025	\$0	\$26,250	\$0	\$75,275	RBFS funding approved yet consultancy unlikely to be completed in 2014/15
442506	944200	Major Road Tree Planting	\$151,176	\$0	(\$151,176)	\$0	\$0	As per Auditor advice - biological assets not to be capitalised
443506	944301	Wickham Bus Shelters	\$170,000	\$0	(\$66,850)	\$0	\$103,150	Completion of project will not occur before end of financial year
460502	946024	Karratha Airport Terminal Expansion Project	\$24,602,228	\$0	(\$620,198)	\$0	\$23,982,030	Contractor provided amended cashflow
460505	946012	Pax Screening Equipment	\$200,000	\$0	(\$58,000)	\$0	\$142,000	Accounting Adjustment
470504		Purchase - Plant	\$202,676	\$0	(\$52,000)	\$0	\$150,676	Purchase of P2056 Commuter Bus To Replace P2025. Expected Delivery July 2015
		Subtotal	\$88,684,789	(\$347,525)	(\$16,946,671)	(\$779,875)	\$70,610,718	
		Total	\$27,802,642	(\$158,566)	(\$12,003,106)	(\$1,275,764)	\$9,272,026	