



Shire of Ashburton
Ordinary Council Meeting
Supplementary Attachments
Public

**Council Chambers, Onslow Shire Complex, Second
Avenue, Onslow**

10 May 2022

1:00pm

Contents

Supplementary Attachment 12.4A – Finance and Costing Review.....3
Supplementary Attachment 12.5A – Differential Rates 2022-2023.....17



Supplementary Attachment 12.4A – Finance and Costing Review

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments	
		Opening position			2,192,163	2,192,163	3,957,563	1,765,400	Negative Impact	Movement in opening position	
Corporate Services											
Expenditure	041090	Corporate Services - Salaries & Superannuation			266,900	301,304	315,000	13,696	Negative Impact	Salary & wages to 30 June Variance	
Expenditure	040222	Election Expense			50,000	50,000	20,000	(30,000)	Positive Impact	Reduction in expenditure	
Expenditure	040187	Legal Expenses	LEG02	Legal Expenses - General	1,536,800	1,403,600	1,203,600	(200,000)	Positive Impact	Reduction in estimated expenditure	
Finance											
Revenue	047692	Sundry Debtor Late Penalty Fee			(5,000)	(6,800)	(8,254)	(1,454)	Positive Impact	To match income received to date	
Revenue	040003	Insurance Claims Reimbursement			-	(73,915)	(86,456)	(12,541)	Positive Impact	To match income received to date	
Revenue	041222	Credit Card Fees			(100,000)	(196,991)	(198,119)	(1,128)	Positive Impact	To match income received to date	
Expenditure	040342	Finance - Salaries & Superannuation			903,000	874,077	840,000	(34,077)	Positive Impact	Salary & wages to 30 June Variance	
Expenditure	040042	Sundry Debtors Write Off			20,000	20,000	8,000	(12,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	040812	Doubtful Debts			220,000	220,000	50,000	(170,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	44,572	Interest Charges			4,000	4,000	20,000	16,000	Negative Impact	To match expenditure to date	
Expenditure	040052	Legal Expenses - Debt Collection			6,500	6,500	2,000	(4,500)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	40,352	Finance - Contract/External Labour			23,100	45,000	76,000	31,000	Negative Impact	Reflect payroll assistance until 30 June	
Expenditure	040488	Finance - Service Fee - Accommodation			19,000	19,000	2,000	(17,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Rates											
Revenue	031183	Rates Enquiry Commissions			(3,000)	(3,000)	(4,158)	(1,158)	Positive Impact	To match income received to date	
Expenditure	040300	Rates - Employment			102,000	115,262	120,000	4,738	Negative Impact	Salary & wages to 30 June Variance	
Expenditure	031022	Legal Expenses			11,100	11,100	2,000	(9,100)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Customer Service											
Expenditure	108100	Customer Service - Employment			141,900	125,361	79,000	(46,361)	Positive Impact	Salary & wages to 30 June Variance	
Governance											
Revenue	041234	Reimbursements			-	-	(12,132)	(12,132)	Positive Impact	To match income received to date	
Expenditure	211110	Governance - Employment			431,700	207,510	200,000	(7,510)	Positive Impact	Salary & wages to 30 June Variance	
Records											
Expenditure	040767	Records - Other Employee Expense			9,700	9,700	19,700	10,000	Negative Impact	Increase in recruitment expense	
Expenditure	211210	Records - Employment			323,200	325,482	275,000	(50,482)	Positive Impact	Salary & wages to 30 June Variance	
Capital	045986	Corporate Services Unit - Furniture & Equipment - Capex New	22022	Information Technology (Records)	73,000	73,000	-	(73,000)	Positive Impact	project has been cancelled.	
ICT Services											
Expenditure	040511	ICT Services - Other Employee Expense			5,500	15,500	22,500	7,000	Negative Impact	Increase in training expense	
Expenditure	040512	ICT Services - Computer Expenses			258,500	258,500	233,500	(25,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	040515	ICT Services - Service Fee - Accommodation			9,300	9,300	4,300	(5,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	040520	ICT Services - Remote Staff Travel & Accommodation			6,900	6,900	1,900	(5,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	040518	Communication Expenses			789,600	739,600	639,600	(100,000)	Positive Impact	Reduction in provision, due to reduction in expenditure	
Expenditure	042101	ICT Services - Computer Software			511,700	511,700	581,700	70,000	Negative Impact	Increase in purchases	
Expenditure	040510	ICT Services - Salaries & Superannuation			287,100	336,400	346,000	9,600	Negative Impact	Salary & wages to 30 June Variance	

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Rate Revenue										
Revenue	030031	Interim Rates			(378,770)	(291,181)	(352,513)	(61,332)	Positive Impact	To match income received to date
Revenue	030161	Ex Gratia Payment			(11,300)	(11,300)	(11,525)	(225)	Positive Impact	To match income received to date
Revenue	030041	Instalment Interest			(15,000)	(15,000)	(15,813)	(813)	Positive Impact	To match income received to date
Revenue	030051	Instalment Charge			(6,000)	(7,785)	(7,725)	60	Negative Impact	To match income received to date
Loans										
Loans	120001	Loan Income - Airport Subdivision			(5,000,000)	(5,000,000)	-	5,000,000	Negative Impact	Subdivision funded by loan is not proceeding
Reserves										
Reserves	690951	Transfer FROM COVID-19 Relief & Stimulus			-	(56,426)	(460,417)	(403,991)	Positive Impact	Transfer of Funding held to match expenditure made
Reserves	690701	Transfer FROM Future Projects Reserve			(19,179,139)	(19,179,139)	(19,179,139)	-	Nil Movement	Transfer of Funding held to match expenditure made
Reserves	690702	Transfer TO Future Projects Reserve - Interest Earnings			17,023	647,278	3,000,306	2,353,028	Negative Impact	Transfer of Funding held to match expenditure made
Office of the CEO										
Expenditure	040053	Office of the CEO - Salaries & Superannuation			401,100	457,996	470,000	12,004	Negative Impact	Salary & wages to 30 June Variance
Expenditure	040054	Meeting/Travel Expenses			21,500	21,500	40,000	18,500	Negative Impact	Reduction in provision, due to reduction in expenditure
Expenditure	040058	Service Fee - Accommodation (Office of CEO)			18,500	18,500	-	(18,500)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	040072	Office of the CEO - Programs and Services	21117	Advocacy	46,200	46,200	6,200	(40,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Airport (Onslow)										
Revenue	122031	Passenger Tax			(1,264,100)	(1,350,000)	(1,366,271)	(16,271)	Positive Impact	To match income received to date
Revenue	122037	Security Screening			(607,700)	(907,000)	(706,095)	200,905	Negative Impact	To match income received to date
Expenditure	120060	Airport (Onslow) - Other Employee Expense			19,800	21,200	31,200	10,000	Negative Impact	Increase in recruitment expense
Expenditure	129893	Incentive for Economic Development			56,500	56,500	36,500	(20,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	120021	Airport Master Plan			18,500	18,500	-	(18,500)	Positive Impact	Project deferred
Expenditure	120031	Building Operating Expenses	O428	Airport - Cleaning Labour, Materials And Equipment	110,500	110,500	118,000	7,500	Negative Impact	Additional COVID cleaning expense
Expenditure	120031	Building Operating Expenses	O429	Airport - Spare Parts	1,900	1,900	3,000	1,100	Negative Impact	Additional repairs and maintenance required
Expenditure	120038	Passenger Screening Operations	W633	Screening Provider	645,800	945,000	645,800	(299,200)	Positive Impact	decrease in projected expenditure
Expenditure	120038	Passenger Screening Operations	W634	Equipment Maintenance	120,300	120,300	101,266	(19,034)	Positive Impact	Reduction in repairs and maintenance of equipment
Expenditure	120036	Security Operations	W630	Access Control System/Alarm	3,700	3,700	5,700	2,000	Negative Impact	Additional preventative maintenance required
Expenditure	125262	Salaries & Superannuation			429,200	494,859	522,000	27,141	Negative Impact	Salary & wages to 30 June Variance
Expenditure	120043	Solar PV System			9,300	8,300	3,300	(5,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	120030	Terminal Operating Costs	W615	Stationery & Photocopying	2,400	3,400	4,000	600	Negative Impact	Increase provision, due to increase in expense
Expenditure	120030	Terminal Operating Costs	W616	Postage, Couriers & Freight Services	9,300	10,300	15,000	4,700	Negative Impact	Increase provision, due to increase in expense
Expenditure	120030	Terminal Operating Costs	W620	Furniture & Office Equipment Gen	2,400	2,400	4,000	1,600	Negative Impact	Increase provision, due to increase in expense
Expenditure	120028	Works Prog Airside Expenses	W607	Pavement & Runway Maint	20,700	59,849	35,000	(24,849)	Positive Impact	No works needed this year due the CAPEX works Program
Expenditure	120028	Works Prog Airside Expenses	W611	Operational Routine Inspections	13,500	27,697	36,500	8,803	Negative Impact	Increase provision, due to increase in expense
Expenditure	120028	Works Prog Airside Expenses	W628	Runway Lighting	83,400	60,000	40,000	(20,000)	Positive Impact	Deduction in provision, due to reduction in expense
Capital	120018	Airport Unit (Onslow) - Plant & Machinery (Equipment) - Capex New	20011	Examination Devices (Luggage and Body Scanning)	62,000	62,000	-	(62,000)	Positive Impact	Project completed.
Capital	124086	Airport Unit (Onslow) - Plant & Machinery (Equipment) - Capex Re	22082	Water Softener	10,000	10,000	14,000	4,000	Negative Impact	Additional provision required for works to proceed
Capital	120016	Asset Expansion/Upgrade Onslow Airport INFRASTRUCTURE ASSE	18007	Onslow Airport Solar Farm Expansion	232,000	53,148	1,800	(51,348)	Positive Impact	Project completed under budget
Capital	130110	Airport Unit (Onslow) - Furniture & Equipment - Capex New	22211	Vending Machine - Onslow Airport	-	8,000	7,062	(938)	Positive Impact	Project completed under budget
Capital	097805	Airport (Onslow) Unit - Staff Housing - F&E	22218	Airport FIFO Accommodation Furniture fitout	-	17,000	17,768	768	Negative Impact	Project completed over budget

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
------	-----	-------------	-----	-------------	--------	----------------	----------------------	-------------------	---------------	----------

Tourism & Economic Development

Expenditure	130157	Welcome Wi-Fi Hotspots	WF001	Tom Price Library And Visitor Centre Wi-Fi	2,800	2,800	4,056	1,256	Negative Impact	Increase provision, due to increase in expense
Expenditure	130157	Welcome Wi-Fi Hotspots	WF002	Paraburdoo Library And Shire Office Wi-Fi	2,800	2,800	4,704	1,904	Negative Impact	Increase provision, due to increase in expense
Expenditure	135037	Insurance - Tourism & Area Promotion - Onslow			1,100	1,100	1,150	50	Negative Impact	Variance in insurance expenditure
Expenditure	130160	Support For Buy Local Campaigns			4,700	4,700	-	(4,700)	Positive Impact	Program has been deferred until next year
Expenditure	134986	Karijini Drive / TP Road Intersection Information Bay - Operating C	B408	Karijini Drive / Tp Road Intersection Information Bay - Maintenance	5,300	5,300	1,395	(3,905)	Positive Impact	Reduction in maintenance expenditure
Expenditure	134987	Works/Bldg Prog - Tourism Area Promotion	B029	Paraburdoo Information Bay (Maintenance)	600	600	4,505	3,905	Negative Impact	Increase in maintenance expenditure
Expenditure	135697	OP - Bldg Prog/Tourism	B445	Caravan Park	3,700	3,700	1,850	(1,850)	Positive Impact	Reduction in maintenance expenditure
Expenditure	130035	Tourism and Economic Development - Salaries & Superannuation			114,600	56,697	80,697	24,000	Negative Impact	Salary & wages to 30 June Variance

Visitor Centre (Tom Price)

Revenue	132038	Tour Commissions Tom Price			(7,000)	(7,000)	(22,000)	(15,000)	Positive Impact	To match income received to date
Revenue	132058	Shower Sales			(6,000)	(6,000)	(7,000)	(1,000)	Positive Impact	To match income received to date
Revenue	132078	Souvenirs Income			(150,000)	(150,000)	(170,000)	(20,000)	Positive Impact	To match income received to date
Revenue	132019	Visitors Centre (Tom Price) - Annual Membership - General Business			-	-	(4,870)	(4,870)	Positive Impact	No memberships to date
Expenditure	134897	Repairs & Maintenance			4,700	4,700	3,000	(1,700)	Positive Impact	Decrease in repairs and maintenance
Expenditure	135442	Refreshment Purchases			1,000	1,000	500	(500)	Positive Impact	Deduction in provision, due to reduction in expense
Expenditure	138762	OP - Bldg Prog/Tourism	B432	Visitors Centre Building	1,900	7,216	8,305	1,089	Negative Impact	Increase in repairs and maintenance
Expenditure	138762	OP - Bldg Prog/Tourism	O432	Visitors Centre Building	14,000	14,000	23,000	9,000	Negative Impact	Increase in operating expense
Expenditure	139991	Visitor Centre (Tom Price) - Other Employee Expense			15,500	13,100	8,000	(5,100)	Positive Impact	Reduction in recruitment and training expense
Expenditure	139992	Salaries & Superannuation			275,200	276,321	260,000	(16,321)	Positive Impact	Salary & wages to 30 June Variance
Capital	139998	Visit Centre (Tom Price) - F&E Capex new	22212	Map Laminator	-	6,500	5,685	(815)	Positive Impact	Purchase complete and under budget

Human Resources

Expenditure	042091	Remote Staff Travel & Accommodation	TA004	Remote Staff Travel & Accommodation	7,000	10,000	-	(10,000)	Positive Impact	Budget merged and is no longer required
Expenditure	042094	Training	TR001	Training - Meals	400	400	-	(400)	Positive Impact	Budget merged and is no longer required
Expenditure	042094	Training	TR004	Training - Registration Fees	261,600	261,600	231,600	(30,000)	Positive Impact	Decrease in training registration fees
Expenditure	042103	Human Resources - Consultants & Contractors			201,800	201,800	251,800	50,000	Negative Impact	Increase provision, due to increase in expense
Expenditure	042131	Human Resources - Other Employee Expense			15,200	39,072	59,072	20,000	Negative Impact	Increase in recruitment and training
Expenditure	042107	Human Resources - Subscriptions & Publications			23,200	23,200	28,200	5,000	Negative Impact	Increase provision, due to increase in expense
Expenditure	042110	OD Meeting Expenses			4,700	4,700	1,452	(3,248)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	042115	OD Safety Month Initiatives			9,300	9,300	4,300	(5,000)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	042117	Health & Wellbeing (Programs)			23,400	23,400	18,400	(5,000)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	042106	Employee Assistance Program			28,100	28,100	18,100	(10,000)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	042132	Trainee and Apprenticeship Program			60,000	30,000	10,000	(20,000)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	042100	Human Resources - Salaries & Superannuation			552,600	581,708	590,000	8,292	Negative Impact	Salary & wages to 30 June Variance

Housing

Revenue	090368	Staff Housing - Other Income			(175,600)	(175,600)	(75,000)	100,600	Negative Impact	Decrease in internal housing charges / use
---------	--------	------------------------------	--	--	-----------	-----------	----------	---------	-----------------	--

Land and Asset Compliance

Revenue	130041	Miscellaneous Income (Commercial Lease)			(61,000)	(61,000)	(38,000)	23,000	Negative Impact	Decrease due to expiring leases / agreements
Expenditure	130031	Land & Asset Compliance - Consultants			46,200	46,200	115,000	68,800	Negative Impact	Increase in consultants, due to housing purchases
Expenditure	096432	Land and Asset Compliance - Employment			190,900	188,660	160,000	(28,660)	Positive Impact	Salary & wages to 30 June Variance
Capital	097800	Asset New Housing Land & Buildings	BN000	Budget Only - New Staff Housing Stock	3,000,000	1,401,105	166,105	(1,235,000)	Positive Impact	Reposition of budget to house purchase
Capital	097800	Asset New Housing Land & Buildings	BN153	653 Kiah Street, Tom Price	-	-	620,000	620,000	Negative Impact	Purchase of housing - as per council resolution
Capital	097800	Asset New Housing Land & Buildings	BN154	605 Boolee Street, Tom Price	-	-	615,000	615,000	Negative Impact	Purchase of housing - as per council resolution

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
------	-----	-------------	-----	-------------	--------	----------------	----------------------	-------------------	---------------	----------

Media and Communications

Expenditure	041004	Media and Communications - Salaries & Superannuation			333,300	272,101	256,000	(16,101)	Positive Impact	Salary & wages to 30 June Variance
-------------	--------	--	--	--	---------	---------	---------	----------	-----------------	------------------------------------

Infrastructure Services

Revenue	148953	Private Works Income	XI01		(12,000)	(6,000)	(3,000)	3,000	Negative Impact	Reduction in private works to date
Expenditure	140082	Infrastructure Services - Refreshment Expenses			10,200	10,200	7,000	(3,200)	Positive Impact	Decrease in provision, due to decrease in expense
Expenditure	140116	Infrastructure Services - Service Fee - Accommodation			36,000	26,000	15,000	(11,000)	Positive Impact	Reduction in travel between towns
Expenditure	140129	Infrastructure Services - Minor Asset Purchases			1,000	1,000	2,700	1,700	Negative Impact	New Depot gate openers required for TP & Onslow.
Expenditure	140111	Infrastructure Services - Salaries & Superannuation			391,900	341,278	255,000	(86,278)	Positive Impact	Salary & wages to 30 June Variance

Building Maintenance

Expenditure	212510	Building Maintenance - Employment			40,400	38,543	40,566	2,023	Negative Impact	To match final expense occurred, account closed
Expenditure	149470	Less Building Overheads Allocation			(62,000)	(62,000)	(56,541)	5,459	Negative Impact	To match final expense occurred, account closed

Assets and Programming

Expenditure	140137	Asset and Programming - Consultant/Project Costs	CS004	Gis Intramaps Project Consultancy	18,500	24,000	27,000	3,000	Negative Impact	Increase in monthly subscription expense
Expenditure	140135	Asset and Programming - Salaries & Superannuation			336,500	349,758	367,000	17,242	Negative Impact	Salary & wages to 30 June Variance

Fleet - Oncosts

Expenditure	148392	Plant Consumables			9,300	13,500	15,000	1,500	Negative Impact	Increase in consumables required
Expenditure	148302	Fleet Oncosts - Wages & Superannuation			264,300	300,752	292,000	(8,752)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	148402	Fleet Oncosts - Minor Asset Purchases			14,800	14,800	15,300	500	Negative Impact	Additional items required

Fleet - Plant Oncost

Expenditure	147032	Licences			41,000	41,000	39,000	(2,000)	Positive Impact	Reduction in fleet registration expense
Expenditure	147247	Tyres			57,200	57,200	67,000	9,800	Negative Impact	Additional tyres required to maintain fleet
Expenditure	148322	Fuel & Oil			664,300	614,300	595,000	(19,300)	Positive Impact	Reduction in fuel, due to decrease in usage
Expenditure	148332	Parts & External Repairs			258,700	308,700	270,000	(38,700)	Positive Impact	Reduction in fleet servicing expense

Fleet

Proceeds	125040	Proceeds from Disposals of assets		Hino 300 Series Crew Cab - PTR22. Rego-AS071	(25,000)	(25,000)	(35,489)	(10,489)	Positive Impact	Increase in trade due to high second hand car market
Proceeds	125040	Proceeds from Disposals of assets		Hayko Citymaster - PRS04. Rego-AS8690	(20,000)	(20,000)	-	20,000	Negative Impact	Mall sweeper retained for Paraburdo, due to low trade in
Proceeds	125040	Proceeds from Disposals of assets		Hiace Van - PSD06. Rego-AS8419	(20,000)	(20,000)	(23,591)	(3,591)	Positive Impact	Increase in trade due to high second hand car market
Proceeds	125040	Proceeds from Disposals of assets		Hino 300 series tipper - PTR19. Rego-1DIV 028	(20,000)	(20,000)	(32,500)	(12,500)	Positive Impact	Increase in trade due to high second hand car market
Proceeds	125040	Proceeds from Disposals of assets		Hino 300 series Tipper - PTR20. Rego-1DIV 029	(20,000)	(20,000)	(35,682)	(15,682)	Positive Impact	Increase in trade due to high second hand car market
Capital	097801	Fleet Unit - Plant & Machinery (Equipment) - Capex New	22017	4WD Double Cab (1) (New)	50,000	53,000	49,375	(3,625)	Positive Impact	Vehicle changed from a dual cab to and extra cab.
Capital	097801	Fleet Unit - Plant & Machinery (Equipment) - Capex New	22113	4WD Double Cab (2) (New)	50,000	53,000	49,375	(3,625)	Positive Impact	Vehicle changed from a dual cab to and extra cab.
Capital	124960	Fleet Unit - Plant & Machinery (Equipment) - Capex New	22084	Caravan	108,000	108,069	112,000	3,931	Negative Impact	Increase due to transportation from Perth.
Capital	124968	Fleet Unit - Plant & Machinery (Equipment) - Capex Renewal	22089	Commercial Van (PSD06)	45,000	45,000	38,882	(6,118)	Positive Impact	Purchase has come under budget
Capital	124968	Fleet Unit - Plant & Machinery (Equipment) - Capex Renewal	22235	CEO Vehicle	-	75,000	78,996	3,996	Negative Impact	Bulbar & other extras were included in the purchase

Depots

Expenditure	127384	Depot Buildings Onslow	W551	Works Prog Depot Mtce Onslow	79,500	66,496	55,000	(11,496)	Positive Impact	Allocation of staff time has been reduced by closer monitoring.
-------------	--------	------------------------	------	------------------------------	--------	--------	--------	----------	-----------------	---

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
------	-----	-------------	-----	-------------	--------	----------------	----------------------	-------------------	---------------	----------

Town Maintenance

Expenditure	212810	Town Maintenance - Employment			130,300	146,570	148,000	1,430	Negative Impact	Salary & wages to 30 June Variance
Expenditure	212910	Town Maintenance (Onslow) - Employment			274,000	296,367	319,000	22,633	Negative Impact	Salary & wages to 30 June Variance
Expenditure	213010	Town Maintenance (Paraburdoon) - Employment			227,000	230,116	229,000	(1,116)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	213110	Town Maintenance (Tom Price) - Employment			504,000	492,103	397,000	(95,103)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	113211	Greening Ashburton			83,000	83,000	63,000	(20,000)	Positive Impact	Costings to be revised next year for new works

Town Maintenance (Onslow)

Expenditure	124850	Works Prog/FP/Path Mtce	W500	Works Prog Footpath & Kerbs Onslow	37,000	27,400	20,000	(7,400)	Positive Impact	Reduction of works due to new network
Expenditure	102407	Works Prog/Urban Stormwater Drainage	W246	Works Prog Stormwater Mtce Onslow	13,700	13,700	10,000	(3,700)	Positive Impact	Larger civil projects covering works.
Expenditure	124880	Works Prog/Open Drainage	W510	Works Prog Open Drains Onslow	22,100	21,900	15,000	(6,900)	Positive Impact	Larger civil projects covering works.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1019	First Ave	900	800	-	(800)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1020	Third Ave	2,100	2,000	-	(2,000)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1021	Mcrae Pl	900	800	-	(800)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1024	Third St	900	800	-	(800)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1031	Seaview Dr	7,500	7,400	-	(7,400)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1036	Beadon Creek Rd	2,100	2,000	1,100	(900)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1064	Second Ave	7,600	7,500	-	(7,500)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1069	Hooley Rd	7,300	7,200	-	(7,200)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1225	Simpson St	1,100	1,000	-	(1,000)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1251	Hedditch St	900	800	-	(800)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	R1334	Wiru St (Eagelhurst Rd - Yungu St)	300	200	100	(100)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	W350	Works Prog Road Shoulders Onslow	23,400	23,200	1,000	(22,200)	Positive Impact	Works to be done next year when grader available.
Expenditure	124717	Works Prog/Road Mtce Onslow	W352	Works Prog Right Of Ways Onslow	20,400	20,200	1,000	(19,200)	Positive Impact	Works to be done next year when grader available.
Expenditure	124717	Works Prog/Road Mtce Onslow	W354	Works Prog Urban Roads Onslow	83,000	81,924	70,000	(11,924)	Positive Impact	New asphalt works have reduced maintenance costs.
Expenditure	124717	Works Prog/Road Mtce Onslow	W602	Verges	15,000	15,958	109,568	(50,000)	Positive Impact	YTD expenditure not as costly as expected
Expenditure			NEW-3	Declared Weed Control	-	-	60,000	60,000	Negative Impact	OMC 16/11/2021 Resolution 183/201

Town Maintenance (Paraburdoon)

Revenue	113326	Equipment Hire - External Hire Only			(500)	(500)	(600)	(100)	Positive Impact	To match income received to date
Expenditure	124850	Works Prog/FP/Path Mtce	W502	Works Prog Footpath & Kerbs Paraburdoon	11,900	11,900	5,000	(6,900)	Positive Impact	Works delayed due to pending delivery of equipment
Expenditure	102407	Works Prog/Urban Stormwater Drainage	W247	Works Prog Stormwater Mtce Paraburdoon	35,200	35,200	10,000	(25,200)	Positive Impact	Reductions in works required throughout the year
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1041	Rocklea Rd	16,600	16,400	-	(16,400)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1093	Fortescue Pl	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1095	De Coursey Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1096	Dale Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1097	Yampire Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1098	King Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1099	Brockman Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1100	Margaret Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1101	Monte Bello Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1102	Lockyer Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1121	Murchison Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1122	Roebourne Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1123	Barrow Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1124	Exmouth Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1125	Chichester Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1126	Wittentoom Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1127	Hardy Ave	2,000	1,900	-	(1,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1128	Gascayne Ave	1,600	1,500	-	(1,500)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1129	Joffe Ave	2,900	2,900	-	(2,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoon	R1130	Meguire Wy	800	700	-	(700)	Positive Impact	Recent asphalt works have reduced maintenance costs.

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1135	Turner Rd	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1136	Wyloo Rd	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1217	Camp Rd	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1219	Channar Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1220	Whale Back Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1221	Bruce Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1222	Samson Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1260	El Caballo Rd	2,100	2,000	-	(2,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1272	Anzac Pl	3,200	3,100	-	(3,100)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1288	Capricorn Ave	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1292	Gregory Wy	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1302	Muchamany St	2,000	1,900	-	(1,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1303	Howies Cl	900	800	-	(800)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1304	Weano Cr	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	R1305	Mcgrath Rd	2,000	1,900	-	(1,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	W382	Works Prog Street Trees Paraburdoo	86,900	86,600	60,000	(26,600)	Positive Impact	Works done as and when required.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	W383	Works Prog Right Of Ways Paraburdoo	40,000	39,600	30,000	(9,600)	Positive Impact	Works done as and when required.
Expenditure	124727	Works Prog/Road Mtce Paraburdoo	W384	Paraburdoo Street Signs	3,900	3,800	6,600	2,800	Negative Impact	Recent audit highlighted a number of shortfalls.

Town Maintenance (Tom Price)

Expenditure	124850	Works Prog/FPath Mtce	W501	Works Prog Footpath & Kerbs Tom Price	9,600	26,600	15,000	(1,600)	Positive Impact	Works delayed due to pending delivery of equipemnt
Expenditure	102407	Works Prog/Urban Stormwater Drainage	W245	Works Prog Stormwater Mtce Tom Price	106,700	46,700	30,000	(16,700)	Positive Impact	Reductions in works required throughout the year
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1137	Pilkona St	3,100	3,100	-	(3,100)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1138	Coolaroo St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1139	Algona St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1140	Yaruga St	7,000	6,900	-	(6,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1144	Boolee St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1147	Central Rd	200	100	-	(100)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1154	Pepper St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1155	Kurrujong St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1156	Frangipani St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1158	West Rd	4,800	4,700	1,000	(3,700)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1160	Sinus St	5,800	5,700	-	(5,700)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1171	Stadium Rd	9,000	5,900	1,000	(4,900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1176	Willow Rd	2,800	2,700	500	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1178	Carob St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1195	Jabbarup Pl	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1200	Gunggarri Cr	5,500	5,400	-	(5,400)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1201	Ceron St	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1203	Tanunda St	9,500	9,400	-	(9,400)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1204	Killawarra Dr	9,500	9,400	-	(9,400)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1205	Doradeen Rd	17,600	17,400	300	(17,100)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1229	Wilgerup St	900	800	120	(680)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1236	Wilgerup Pl	300	200	-	(200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1237	Alambi Wy	3,100	3,000	-	(3,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1238	Kanberra Dr	3,100	3,000	200	(2,800)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1240	Ingerup Pl	1,200	1,100	-	(1,100)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1241	Cogelup Wy	2,300	2,200	-	(2,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1243	Lookout Rd	3,100	3,000	-	(3,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1244	Works Prog/Hamersley Rd	1,800	1,700	-	(1,700)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1258	Rubbish Tip Rd	1,000	900	-	(900)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1265	Boonderoo Rd	6,200	6,100	100	(6,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1287	Hospital Ave	3,100	3,000	-	(3,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1296	Tom Price North Rd	3,100	3,000	-	(3,000)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1300	Blake St	1,500	1,400	-	(1,400)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	W301	Works Prog Aboretums & Cnr Mine/Central Ave	28,500	28,100	15,000	(13,100)	Positive Impact	Maintenance program to be more comprehensive next year.
Expenditure	124780	Works Prog/Road Mtce Tom Price	W302	Works Prog Road Shoulders Tom Price	12,400	12,561	10,000	(2,561)	Positive Impact	Works for this year have been completed.
Expenditure	124780	Works Prog/Road Mtce Tom Price	W307	Works Prog Streets & Roads Tom Price	146,200	145,200	130,000	(15,200)	Positive Impact	Recent asphalt works have reduced maintenance costs.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1216	Mine Rd	-	-	400	400	Negative Impact	Minor maintenance works required.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1146	North Rd	-	-	2,100	2,100	Negative Impact	Minor maintenance works required.
Expenditure	124780	Works Prog/Road Mtce Tom Price	R1163	Oleander St	-	-	200	200	Negative Impact	Minor maintenance works required.
Expenditure	124719	Town Infrastructure (Tom Price) - Flood Repairs	FW335	Lions Park, Tom Price	-	-	3,700	3,700	Negative Impact	Works required after February Storm
Expenditure	124719	Town Infrastructure (Tom Price) - Flood Repairs	FW452	Dog Exercise Area Tom Price Flood Repairs	-	-	1,500	1,500	Negative Impact	Works required after February Storm

Civil Projects

Expenditure	213210	Civil Projects - Employment			444,300	332,806	181,000	(151,806)	Positive Impact	Salary & wages to 30 June Variance
Capital	124471	Civil Projects Unit - Infrastructure Roads Renewal - Capex Renewal	21000	Local Road Cattlegrids	360,000	360,000	382,000	22,000	Negative Impact	More works entailed than originally anticipated.
Capital	134854	Civil Projects Unit - Infrastructure Town - Capex Upgrade	22007	Tourist Information Bay (Service Station) - Tom Price	867,000	907,000	870,000	(37,000)	Positive Impact	Works completed under budget
Capital	130080	Civil Projects - Infrastructure Roads - Capex Renewal	22229	Tom Price Visitor Bay - AC Surfacing	-	122,323	125,669	3,346	Negative Impact	Works completed over budget
Capital	124463	Civil Projects Unit - Urban Roads Renewal - Capex Renewal	22222	Stadium Road - AC Overlay	-	184,070	201,551	17,481	Negative Impact	Works completed over budget
Capital	124463	Civil Projects Unit - Urban Roads Renewal - Capex Renewal	22223	North Road AC Overlay	-	168,286	183,465	15,179	Negative Impact	Works completed over budget
Capital	124463	Civil Projects Unit - Urban Roads Renewal - Capex Renewal	22226	Fortescue River Crossing RD AC Overlay (6.46 - 6.68)	-	101,561	88,615	(12,946)	Positive Impact	Works completed under budget
Capital	124463	Civil Projects Unit - Urban Roads Renewal - Capex Renewal	22227	Fortescue River Crossing RD AC Overlay (8.8 - 9.1)	-	138,492	120,838	(17,654)	Positive Impact	Works completed under budget
Capital	124463	Civil Projects Unit - Urban Roads Renewal - Capex Renewal	22228	Fortescue River Crossing RD AC Overlay (10.19 - 10.93)	-	341,614	298,067	(43,547)	Positive Impact	Works completed under budget

Roads - Overheads

Expenditure	213310	Roads - Overheads - Employment			542,300	655,333	520,000	(135,333)	Positive Impact	Salary & wages to 30 June Variance
-------------	--------	--------------------------------	--	--	---------	---------	---------	-----------	-----------------	------------------------------------

Roads

Revenue	121960	Road Flood Damage Income GEN	AG782	Dfes Tc Event Income Agrm899	(1,873,000)	(3,096,496)	(2,646,235)	450,261	Negative Impact	Increase in anticipated claims
Revenue	124911	MIRWA Direct Grants			(276,600)	(276,650)	(290,735)	(14,085)	Positive Impact	Increase in Direct Grant Allocation
Expenditure	124542	Works Prog/Road Flood Damage (DFES TC Event)	FW158	Millstream Pannawonica Flood Damage Repairs	1,728,400	3,171,496	2,721,235	(450,261)	Positive Impact	No further works to be completed or claimed.
Expenditure	124790	Works Prog/Rural Access Roads	R1299	Roebourne-Wittenoon Rd	175,400	174,200	16,214	(157,986)	Positive Impact	No further works to be carried out until authorised.
Expenditure	124792	Works Prog/Station Access Roads	R1030	Wylloo-Kooline Rd	20,300	34,920	47,000	12,080	Negative Impact	Maintenance grading works needed after rains.
Expenditure	148521	Roads - Programs and Services	22210	Road signage	101,500	101,500	70,000	(31,500)	Positive Impact	Only one electronic sign has been ordered.

Waste Services

Revenue	102643	Sale of Recyclables			(70,000)	(100,000)	(150,000)	(50,000)	Positive Impact	To match income received to date
Revenue	102683	Additional Service - Residential			(6,000)	(10,000)	(5,000)	5,000	Negative Impact	Reduction in services
Revenue	102763	Refuse Commercial			(465,000)	(465,000)	(510,000)	(45,000)	Positive Impact	Increase in commercial sales
Expenditure	107712	Waste Services - Salaries & Superannuation			246,600	278,038	338,000	59,962	Negative Impact	Salary & wages to 30 June Variance
Expenditure	212410	Waste (Onslow) - Employment			109,500	124,037	77,000	(47,037)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	213510	Waste (Paraburdo) - Employment			77,800	67,827	56,000	(11,827)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	213610	Waste (Tom Price) - Employment			109,000	104,741	165,000	60,259	Negative Impact	Salary & wages to 30 June Variance
Expenditure	102337	Works Prog/Other Sanitation	W231	Works Prog Commercial Refuse Collection Paraburdo	170,700	170,700	120,000	(50,700)	Positive Impact	Reduction in run rate due to reduction in employees
Expenditure	102337	Works Prog/Other Sanitation	W232	Works Prog Commercial Refuse Collection Tom Price	373,500	373,500	280,000	(93,500)	Positive Impact	Reduction in run rate due to reduction in employees
Expenditure	102592	Works Prog/Sanitation	W202	Works Prog Domestic Refuse Collection Tom Price	153,300	130,000	85,000	(45,000)	Positive Impact	Reduction in run rate due to reduction in employees
Expenditure	124860	Works Prog/Street Sweeping	W530	Works Prog Street Sweeping Tom Price	92,400	91,600	160,000	68,400	Negative Impact	Increase in street sweeping costs
Expenditure	124860	Works Prog/Street Sweeping	W532	Works Prog Street Sweeping Paraburdo	36,100	35,800	55,000	19,200	Negative Impact	Increase in street sweeping costs

Waste (Onslow)

Expenditure	102593	Transportation Onslow to Tom Price			424,400	424,400	560,000	135,600	Negative Impact	Increase required as C4 contract yet in place.
Expenditure	102596	Onslow Transfer Station	W238	Works Prog Waste Transfer Station Onslow	332,900	328,406	270,000	(58,406)	Positive Impact	Money required for maintenance, machinery expenses and hire

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
------	-----	-------------	-----	-------------	--------	----------------	----------------------	-------------------	---------------	----------

Waste (Tom Price)

Revenue	102613	Disposal Site Fees Tom Price			(741,200)	(741,200)	(720,000)	21,200	Negative Impact	Increase in fees
---------	--------	------------------------------	--	--	-----------	-----------	-----------	--------	-----------------	------------------

Pilbara Waste Services

Expenditure	107721	Pilbara Waste Services - Program and Services	22208	PWRMF Mobilisation	1,383,800	1,692,099	1,835,000	142,901	Negative Impact	Increase in anticipated cost
-------------	--------	---	-------	--------------------	-----------	-----------	-----------	---------	-----------------	------------------------------

People and Place Services

Expenditure	100120	People and Place Services - Salaries & Superannuation			377,100	387,885	345,000	(42,885)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	100129	People and Place Services - Minor Assets			4,700	4,700	-	(4,700)	Positive Impact	Provision is not required
Expenditure	100133	People and Place Services - Subscriptions & Publications			4,700	4,700	3,311	(1,389)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	111452	People and Place Services - Consultant Fees			55,500	15,000	4,620	(10,380)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	113183	Christmas Decorations (All towns)			64,700	25,000	100,000	75,000	Negative Impact	Increase in purchases in preparation for Christmas 2022
Expenditure	100117	People and Places Services - Programs and Services	22205	Strategic Planning Projects Consultancy	406,000	406,000	184,300	(221,700)	Positive Impact	Decrease in scope of works
Expenditure	111222	Contribution To Clubs/Community Groups			32,000	32,000	12,000	(20,000)	Positive Impact	Reduction in contributions made to date
Capital	NEW-1	Storage Container			-	-	25,000	25,000	Negative Impact	New Capex to store Xmas Decorations

Regulatory Services

Expenditure	213910	Regulatory Services - Employment			219,800	168,048	107,000	(61,048)	Positive Impact	Increase in purchases in preparation for Christmas 2022
-------------	--------	----------------------------------	--	--	---------	---------	---------	----------	-----------------	---

Environmental Health

Revenue	072143	Caravan Parks, Camp Grnds, Lodging Houses			(25,000)	(22,100)	(23,000)	(900)	Positive Impact	To match income received to date
Revenue	072133	Environmental Health - Other Licences & Registrations			(34,000)	(34,000)	(36,000)	(2,000)	Positive Impact	To match income received to date
Revenue	072253	Food Premises Registrations/Approvals			(80,000)	(70,000)	(65,000)	5,000	Negative Impact	Reduction in registrations to date
Revenue	070218	Hair/Skin Penetration/Beauty Rego/Applic			(3,000)	(3,000)	(3,800)	(800)	Positive Impact	To match income received to date
Revenue	072153	Septic Tank Fees			(10,000)	(10,000)	(6,000)	4,000	Negative Impact	Reduction in applications
Revenue	072223	Trading in Public Places Additional Fees			(500)	(500)	(4)	496	Negative Impact	Reduction in applications
Revenue	111294	Liquor Permit Administration Fee			(3,500)	(3,500)	(2,400)	1,100	Negative Impact	Reduction in applications
Expenditure	072162	Environmental Health - Legal Expenses			9,300	9,300	-	(9,300)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	072082	Environmental Health - Salaries & Superannuation			258,700	212,287	207,000	(5,287)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	102510	Environmental Health - Service Fee - Accommodation			2,800	2,800	-	(2,800)	Positive Impact	Reduction in intertown accomodation
Expenditure	076422	Environmental Health - Subscriptions & Publications			2,800	1,813	250	(1,563)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	076402	Field Expenses			1,000	1,000	-	(1,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	071587	Health Promotion			1,900	1,500	-	(1,500)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	074602	Mosquito Control (CLAG)	W030	Works Prog Mosquito Control	41,600	15,000	10,000	(5,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051127	Pest Control			1,400	1,000	58	(942)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	072282	Sentinel Chicken Program			5,700	5,000	8,000	3,000	Negative Impact	Increase in provision, due to increase in expenditure
Expenditure	102511	Service Fee - Accommodation (Aboriginal Health)			4,700	4,700	475	(4,225)	Positive Impact	Reduction in intertown accomodation
Expenditure	071687	Community Expenses (Aboriginal Health)			38,800	38,800	1,506	(37,294)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	071727	Pest Control/Dog Health (Aboriginal Health)			9,300	9,300	-	(9,300)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	072092	Environmental Health - Consultants Expenses			27,700	10,000	3,590	(6,410)	Positive Impact	Reduction in provision, due to reduction in expenditure

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Rangers										
Revenue	051673	SES - Other Reimbursements			(2,500)	(2,500)	(500)	2,000	Negative Impact	Limited expense has occurred to date
Revenue	051863	Cat Registration Fees			(1,000)	(1,000)	(1,500)	(500)	Positive Impact	Increase in registrations to date
Revenue	050098	Dog Kennelling Income			(32,000)	(12,000)	(23,000)	(11,000)	Positive Impact	Increase in registrations to date
Revenue	051853	Dog Registration Fees			(15,000)	(7,000)	(12,000)	(5,000)	Positive Impact	Increase in registrations to date
Revenue	050158	Impounding Fees			(5,000)	(5,000)	(7,000)	(2,000)	Positive Impact	Increase in animals impounded
Expenditure	054702	Animal Control Products			14,900	10,000	7,000	(3,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051463	Rangers - Contract Services			37,900	10,000	5,000	(5,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051732	Rangers - Salaries & Superannuation			447,400	410,964	400,000	(10,964)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	051972	Impounded Vehicles			9,300	9,300	3,000	(6,300)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051522	Works Prog/Fire Prevention	W011	Works Prog/Fire Fighting	3,700	3,700	20,000	16,300	Negative Impact	Additional provision for Bush Fire Risk Management Plan
Expenditure	051942	Works Prog/Other Law	W016	Works Prog Cyclone Preparation Parburdoo	9,900	9,900	-	(9,900)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051942	Works Prog/Other Law	W017	Works Prog Cyclone Preparation Tom Price	11,900	3,803	2,600	(1,203)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051942	Works Prog/Other Law	W018	Works Prog Cyclone Response Onslow	18,500	18,500	-	(18,500)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051942	Works Prog/Other Law	W019	Works Prog Cyclone Response Parburdoo	4,700	4,700	-	(4,700)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051942	Works Prog/Other Law	W020	Works Prog Cyclone Response Tom Price	6,600	6,600	-	(6,600)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	051943	Organisational - COVID PPE			-	24,000	34,000	10,000	Negative Impact	Increase in purchase of covid equipment
Capital	051770	Rangers Unit - Buildings Specialised - Capex New	22021	Kennels - Tom Price	60,000	60,000	30,000	(30,000)	Positive Impact	Contract now issued. Lower than anticipated contract cost.
Development Services										
Revenue	135613	Bldg- Fees & Licences			(80,000)	(140,000)	(150,000)	(10,000)	Positive Impact	Increase in Building Applications
Revenue	132318	Commission BCITF & BRB			(1,000)	(1,100)	(1,200)	(100)	Positive Impact	Increase in Building Applications
Revenue	132328	Swimming Pool Inspections Levy			(29,000)	(31,000)	(30,782)	218	Negative Impact	Decrease in pool inspection
Expenditure	135522	Development Services - Employment			148,100	233,728	231,000	(2,728)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	132432	Development Services - Consultancy Fees			55,400	55,400	50,000	(5,400)	Positive Impact	Reduction in provision, due to reduction in expenditure
Planning										
Revenue	101018	Home Occupation Licences			(1,000)	(1,000)	-	1,000	Negative Impact	Increase in applications
Expenditure	103082	Planning - Consultant Fees			46,200	46,000	31,000	(15,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	102882	Planning - Salaries & Superannuation			198,100	165,375	156,000	(9,375)	Positive Impact	Insurance Variance
Expenditure	102772	Planning - Insurance			1,900	1,900	1,954	54	Negative Impact	Insurance Variance
Expenditure	102762	Planning - Legal Expenses			4,700	4,700	25,000	20,300	Negative Impact	Increase in provision due to additional legal costs occurred
Expenditure	106250	Local Planning Strategies	GE061	Local Planning Strategy	2,300	3,000	-	(3,000)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	102932	Mapping & Landgate Expenses			3,700	3,700	1,371	(2,329)	Positive Impact	Reduction in provision, due to reduction in expenditure
Club Development										
Expenditure	138001	Club Development - Salaries & Superannuation			256,000	184,915	110,000	(74,915)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	138011	Club Development - Meeting/Travel Expenses	ME001	Meeting/Travel Expense-Club Dev.	11,100	11,100	4,000	(7,100)	Positive Impact	Decrease in intertown accomodation
Expenditure	138031	Club Development - Consultant/Project Costs	CS008	Consultancy Cost - Club Dev.	83,200	83,200	70,000	(13,200)	Positive Impact	Sporting indentities to visit and address sporting clubs
Expenditure	138041	Club Development - Service Fee - Accommodation	AE001	Accommodation Expense - Club Dev	8,400	8,400	2,000	(6,400)	Positive Impact	Reduction in intertown accomodation
Expenditure	138056	Club Development - Other Employee Expense			10,300	10,300	8,000	(2,300)	Positive Impact	Reduction in recruitment and training
Expenditure	138071	Club Development - Staff Training	TE001	Training Expenses - Club Dev.	15,400	15,400	6,000	(9,400)	Positive Impact	Reduction in training
Community Services (East)										
Expenditure	041040	Community Services (East) - Printing & Stationary			18,600	18,600	2,231	(16,369)	Positive Impact	Reduction in provision, due to reduction in expenditure
Expenditure	110092	General Events - SoA Contribution	E02	Openings And Shire Entertainment/Activity Contribution	69,200	22,050	26,751	4,701	Negative Impact	Increase in provision, due to antipated increase expenditure
Expenditure	105001	Community Services (East) - Salaries & Superannuation			217,700	206,163	205,000	(1,163)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	110092	General Events - SoA Contribution	E03	Christmas Lights Competition - Eastern	11,100	7,340	7,490	150	Negative Impact	Increase in provision, due to increase in expenditure
Expenditure	110092	General Events - SoA Contribution	E098	Shire Contribution (Recreation Events)	46,200	20,786	15,935	(4,851)	Positive Impact	Increase in provision, due to antipated increase expenditure
Expenditure	081883	Youth Advisory Council (TP & Para)			18,500	18,500	-	(18,500)	Positive Impact	Deferred until next financial year

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Community Services (Pannawonica)										
Expenditure	105024	Community Services (Pannawonica) - Salaries & Superannuation			231,400	189,518	150,000	(39,518)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	106702	Community Services (Pannawonica) - Other Employee Expense			14,500	14,500	7,500	(7,000)	Positive Impact	Reduction in recruitment costs
Community Services (Paraburdoo)										
Expenditure	105023	Community Services (Paraburdoo) - Salaries & Superannuation			142,600	132,137	90,000	(42,137)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	106703	Community Services (Paraburdoo) - Other Employee Expense			9,800	9,800	4,000	(5,800)	Positive Impact	Reduction in recruitment costs
Community Services (Tom Price)										
Expenditure	214810	Community Services (Tom Price) - Employment			146,100	116,879	110,000	(6,879)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	106704	Community Services (Tom Price) - Other Employee Expense			11,100	11,100	10,000	(1,100)	Positive Impact	Reduction in recruitment costs
Community Services (Onslow)										
Expenditure	214910	Community Services (Onslow) - Employment			227,600	199,582	182,000	(17,582)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	106705	Community Services (Onslow) - Other Employee Expense			9,200	9,200	8,500	(700)	Positive Impact	Salary & wages to 30 June Variance
Community Services (West)										
Revenue	105013	Grants & Contribution Misc.	EV170	Community Event Ticket Sales	(7,000)	(3,056)	(3,347)	(291)	Positive Impact	Income to match income received to date
Revenue	105013	Grants & Contribution Misc.	EV181	Onslow Keepers	-	-	296	296	Negative Impact	Income to match income received to date
Expenditure	080025	Community Services (West) - Consultancy			2,800	2,800	-	(2,800)	Positive Impact	No consultancy work planned to 30 June
Expenditure	106706	Community Services (West) - Other Employee Expense			8,300	10,052	10,272	220	Negative Impact	Increase in recruitment costs
Expenditure	105005	Community Services (West) - Salaries & Superannuation			136,600	113,568	124,000	10,432	Negative Impact	Salary & wages to 30 June Variance
Expenditure	113153	WTO 2020-21 - Community Events	WTO31	Australia Day Celebration - Wto 2021	9,300	11,000	10,680	(320)	Positive Impact	Event Finalise, budget adjusted, WTO allocation \$10K
Expenditure	113153	WTO 2020-21 - Community Events	WTO32	Anzac Day Ceremony - Wto 2021	18,500	25,000	16,000	(9,000)	Positive Impact	Event Finalise, budget adjusted, WTO allocation \$20K
Expenditure	113153	WTO 2020-21 - Community Events	WTO35	Christmas Celebrations - Wto 2021	13,900	10,000	9,932	(68)	Positive Impact	2021 Event - finalised, nothing further on order.
Expenditure	113153	WTO 2020-21 - Community Events	WTO38	Country Arts WA (Cawa) - Wto 2021	9,300	5,000	-	(5,000)	Positive Impact	Event has been deferred
Expenditure	113153	WTO 2020-21 - Community Events	WTO39	Community Belonging Annual Events - Wto 2021	8,400	5,500	5,803	303	Negative Impact	Events finalised
Expenditure	113155	WTO 2021 - Cultural Community Development	WTO40	Creative Youth - Yoga & Cultural Dance Program - Wto 2021	5,600	7,000	1,926	(5,074)	Positive Impact	Event has been deferred
Expenditure	113154	WTO 2021 - Onslow Keepers			11,100	12,000	10,000	(2,000)	Positive Impact	Event Finalise, budget adjusted, WTO allocation \$10K
Expenditure	113151	WTO 2021 - School Holiday Programs			23,200	25,000	24,226	(774)	Positive Impact	Event Finalised
Expenditure	113132	WTO funded activities/events	EV101	Gate Way To Moon Street Markets	18,500	7,820	6,911	(909)	Positive Impact	Event Finalised
Expenditure	113132	WTO funded activities/events	EV69	Christmas Celebrations	1,600	2,000	1,750	(250)	Positive Impact	Event finalised
Library Services										
Expenditure	215110	Library Services - Employment			131,300	135,969	137,000	1,031	Negative Impact	Salary & wages to 30 June Variance
Library Services (Onslow)										
Revenue	111618	Library Income	LIB05	Printing	-	(70)	(130)	(60)	Positive Impact	To match income received to date
Revenue	113567	Library (Onslow) - Salaries & Superannuation			70,000	43,429	43,429	-	Nil Movement	Salary & wages to 30 June Variance
Expenditure	113767	Library (Onslow) - Subscriptions & Publications			500	500	-	(500)	Positive Impact	Provision is not required
Library Services (Pannawonica)										
Revenue	111809	Pannawonica Library Income (Total)	LIB27	Pannawonica Library - Office Services (Photocopying, Laminating)	(100)	(100)	(150)	(50)	Positive Impact	To match income received to date
Expenditure	114347	Library (Pannawonica) - Salaries & Superannuation			60,900	48,567	63,000	14,433	Negative Impact	Salary & wages to 30 June Variance

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Library Services (Paraburdo)										
Revenue	111541	Paraburdo Library Income (Total)	LIB22	Paraburdo Library - Fines & Penalties	(100)	(100)	(50)	50	Negative Impact	To match income received to date
Revenue	111541	Paraburdo Library Income (Total)	LIB23	Paraburdo Library - Office Services (Photocopying, Printing, ...)	(200)	(200)	(1,500)	(1,300)	Positive Impact	To match income received to date
Expenditure	114067	Library (Paraburdo) - Meeting/Travel Expense			1,900	1,900	-	(1,900)	Positive Impact	Provision is not required
Expenditure	113957	Library (Paraburdo) - Salaries & Superannuation			110,200	115,169	122,000	6,831	Negative Impact	Salary & wages to 30 June Variance
Library Services (Tom Price)										
Revenue	111529	Tom Price Library Income (Total)	LIB14	Tp Library - Fines & Penalties	(100)	(100)	(80)	20	Negative Impact	To match income received to date
Revenue	111529	Tom Price Library Income (Total)	LIB15	Tp Library Office Services (Printing, Photocopying, Laminatin...	(400)	(400)	(950)	(550)	Positive Impact	To match income received to date
Capital	114133	Library Unit (Tom Price) - Buildings Specialised - Capex Renewal	BC390	Library Reception - Tom Price	16,000	16,000	14,860	(1,140)	Positive Impact	Project Complete and underbudget
Projects and Procurement Services										
Expenditure	100047	Projects and Procurement Services - Salaries & Superannuation GEN			283,400	323,481	330,000	6,519	Negative Impact	Salary & wages to 30 June Variance
Capital	112900	Projects & Procurement Services Unit - Parks & Recreation - Capex	22099	Front Beach Pontoon	1,101,000	1,000,000	-	(1,000,000)	Positive Impact	Project cancelled
Capital	120010	Airport Unit (Onslow) - Land Held for Re-sale - Capex New	22081	Onslow Airport Subdivision	5,000,000	5,000,000	-	(5,000,000)	Positive Impact	Project cancelled
Procurement										
Expenditure	040530	Procurement - Salaries & Superannuation			193,600	224,770	206,000	(18,770)	Positive Impact	Salary & wages to 30 June Variance
Aquatic Facility (Paraburdo)										
Expenditure	113057	Aquatic Facility (Paraburdo) - Salaries & Superannuation			333,100	361,735	413,000	51,265	Negative Impact	Salary & wages to 30 June Variance
Aquatic Facility (Tom Price)										
Expenditure	113352	Aquatic Facility (Tom Price) - Salaries & Superannuation			282,100	314,572	375,000	60,428	Negative Impact	Salary & wages to 30 June Variance
Facilities (East)										
Expenditure	216210	Facilities (East) - Employment			271,800	365,420	322,000	(43,420)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	216410	Facilities (Paraburdo) - Employment			146,700	234,207	236,000	1,793	Negative Impact	Salary & wages to 30 June Variance
Expenditure	216510	Facilities (Tom Price) - Employment			158,900	182,858	209,000	26,142	Negative Impact	Salary & wages to 30 June Variance
Facilities (Paraburdo)										
Revenue	111028	Income Ashburton Hall			(2,500)	(5,500)	(13,000)	(7,500)	Positive Impact	Increase use for RTIO COVID clinic
Revenue	111439	Paraburdo Indoor Cricket Net Area			(200)	(200)	(300)	(100)	Positive Impact	To match income received to date
Revenue	111428	Judy Woodvine Oval (Prev. Top Oval Paraburdo)			(100)	(100)	(300)	(200)	Positive Impact	Salary & wages to 30 June Variance
Revenue	111348	Peter Sutherland Oval			(5,000)	(5,000)	(7,000)	(2,000)	Positive Impact	Salary & wages to 30 June Variance
Expenditure	040560	Administration Building Paraburdo	O020	Administration Building Paraburdo	5,400	5,400	6,011	611	Negative Impact	Insurance variance
Expenditure	040560	Administration Building Paraburdo	B020	Administration Building Paraburdo	-	-	500	500	Negative Impact	Provision for pending repairs
Expenditure	081872	Paraburdo Child Care Centre	B393	Paraburdo Child Care Centre	18,500	18,500	20,500	2,000	Negative Impact	Increase in repairs and maintenance
Expenditure	081872	Paraburdo Child Care Centre	O393	Paraburdo Child Care Centre	19,900	19,900	21,900	2,000	Negative Impact	Increase in repairs and maintenance
Expenditure	102559	Shopping Mall Paraburdo	B326	Infrastructure Mntce Town Mall & Surrounds Para	7,400	7,400	9,400	2,000	Negative Impact	Increase in repairs and maintenance
Expenditure	102559	Shopping Mall Paraburdo	O406	Kader Boots Leased Shop 1 - Utilities	1,000	3,000	5,000	2,000	Negative Impact	Shop Vacant, shire paying utilities
Expenditure	102559	Shopping Mall Paraburdo	O326	Shopping Mall & Surrounds Paraburdo	88,000	86,000	78,000	(8,000)	Positive Impact	Increase in works
Expenditure	110132	Peter Sutherland Oval Infrastructure Mtce	W291	Works Prog Paraburdo Peter Sutherland Oval	97,400	97,400	102,400	5,000	Negative Impact	Increase in works
Expenditure	110134	Judy Woodvine Oval Mtce	W403	Judy Woodvine - Outside Works	17,900	17,900	2,900	(15,000)	Positive Impact	Reduction in anticipated costs
Expenditure	111782	Cleaning Paraburdo Toilets	O373	Oval Toilets Fortescue Pl	39,800	35,000	31,000	(4,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113301	McRae Ave Gardens & Meeka Park Paraburdo	B451	Paraburdo Mcrae Ave Gardens & Meeka Park	7,500	7,500	1,700	(5,800)	Positive Impact	Reduction in anticipated costs
Expenditure	113301	McRae Ave Gardens & Meeka Park Paraburdo	W293	Works Prog Paraburdo Mcrae Ave Gardens & Meeka Park	15,700	15,700	18,900	3,200	Negative Impact	Increase in anticipated costs
Expenditure	113634	Skate Park Paraburdo	W280	Skate Park Paraburdo	5,200	5,200	2,000	(3,200)	Positive Impact	Reductions in works
Expenditure	113636	Paraburdo Dog Park	B404	Paraburdo Dog Park - Maintenance	2,400	1,400	11,400	10,000	Negative Impact	Reduction in anticipated costs
Expenditure	113636	Paraburdo Dog Park	O404	Paraburdo Dog Park - Utilities	3,500	4,500	5,000	500	Negative Impact	Reduction of anticipated utilities charges

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Expenditure	113636	Paraburdo Dog Park	W404	Paraburdo Dog Park - Works	2,400	2,400	1,900	(500)	Positive Impact	Reduction of anticipated works charges
Expenditure	113837	OP - Bldg Prog/Library Paraburdo	O400	Library Building	24,200	24,200	30,000	5,800	Negative Impact	Reductions in works
Capital	112746	Facilities Unit (East) - Parks & Recreation - Capex New	22029	Judy Woodvine Oval Water Chiller - Paraburdo	30,000	18,000	11,307	(6,693)	Positive Impact	Workes completed under budget
Capital	112746	Facilities Unit (East) - Parks & Recreation - Capex New	22030	Skatepark Water Chiller - Paraburdo	30,000	18,000	11,307	(6,693)	Positive Impact	Workes completed under budget

Facilities (Tom Price)

Revenue	111048	Income Community Centre Tom Price			(16,000)	(16,000)	(10,000)	6,000	Negative Impact	Decrease in anticipated income
Revenue	110113	Sports Pavilion Tom Price			(20,000)	(20,000)	(15,000)	5,000	Negative Impact	Decrease in anticipated income
Expenditure	040595	Administration Building Tom Price	B010	Administration Building Tom Price	28,300	28,300	36,300	8,000	Negative Impact	Increase in repairs and maintenance
Expenditure	040595	Administration Building Tom Price	O010	Administration Building Tom Price	113,900	113,900	105,900	(8,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113630	Area W Oval & Surrounds Tom Price	O351	Area W Oval & Surrounds Tom Price	16,700	16,700	21,700	5,000	Negative Impact	Increase provision due to increase in expenditure
Expenditure	117331	Civic Centre Area W Tom Price	B327	Civic Centre Area W Tom Price	28,000	28,000	23,000	(5,000)	Positive Impact	Reduction in anticipated costs
Expenditure	117332	Community Centre (Rear Of Library) Tom Price	O329	Community Centre (Rear Of Library) Tom Price	116,400	116,400	129,400	13,000	Negative Impact	Increase provision due to increase in expenditure
Expenditure	113238	Nature Park Playground	B353	Nature Park Playground	16,000	16,000	6,000	(6,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113238	Nature Park Playground	O353	Nature Park Playground	9,000	9,000	15,000	6,000	Negative Impact	Increase provision due to increase in expenditure
Expenditure	102343	Nature Park/Drive-in Toilets	B556	Nature Park/Drive-in Toilets	4,200	4,200	7,200	3,000	Negative Impact	Increase provision due to increase in expenditure
Expenditure	102343	Nature Park/Drive-in Toilets	O556	Nature Park/Drive-in Toilets	17,600	17,600	18,600	1,000	Negative Impact	Increase in expenditure due to plumbing/water issues
Expenditure	110122	Clem Thompson Infrastructure Mtce	B367	Oval Lighting, Field Furniture & Surrounds	21,300	21,300	12,300	(9,000)	Positive Impact	Reduction in anticipated costs
Expenditure	102333	Public Toilet (Exeloo) Tom Price Town Centre	O320	Public Toilet (Exeloo) Town Centre Tom Price	30,600	30,600	37,600	7,000	Negative Impact	Increase provision due to increase in expenditure
Expenditure	102558	Shopping Mall and Surrounds Tom Price	O460	Shopping Mall Tom Price	50,600	50,600	43,600	(7,000)	Positive Impact	Reduction in anticipated costs
Expenditure	110062	Sports Pavilion Tom Price	B362	Sports Pavilion	27,900	31,900	37,200	5,300	Negative Impact	Increase in expenditure due to plumbing/water issues
Expenditure	112787	OP - Bldg Prog/Recreation Centre	O322	Tom Price Recreation Centre	146,400	145,400	115,400	(30,000)	Positive Impact	Reduction in anticipated costs
Expenditure	110122	Clem Thompson Infrastructure Mtce	W272	Works Prog Tom Price Clem Thompson Oval & Surrounds	185,400	185,400	212,400	27,000	Negative Impact	Ongoing issues increase expenditure

Facilities (West)

Expenditure	217010	Facilities (West) - Employment			277,500	132,830	99,000	(33,830)	Positive Impact	Salary & wages to 30 June Variance
-------------	--------	--------------------------------	--	--	---------	---------	--------	----------	-----------------	------------------------------------

Aquatic Facility (Onslow)

Expenditure	111605	Aquatic Facility (Onslow) - Salaries & Superannuation			367,500	381,247	344,000	(37,247)	Positive Impact	Salary & wages to 30 June Variance
-------------	--------	---	--	--	---------	---------	---------	----------	-----------------	------------------------------------

Caravan Park (Onslow)

Expenditure	134977	Caravan Park (Onslow) - Salaries & Superannuation			332,300	355,511	338,000	(17,511)	Positive Impact	Salary & wages to 30 June Variance
-------------	--------	---	--	--	---------	---------	---------	----------	-----------------	------------------------------------

Facilities (Onslow)

Revenue	111479	Onslow Gymnasium			(10,000)	(35,000)	(45,000)	(10,000)	Positive Impact	To match income received to date
Expenditure	040338	Administration Building Onslow	O003	Meeting Rooms & Chambers Onslow	1,700	4,500	9,500	5,000	Negative Impact	Increase provision to match expenditure
Expenditure	040338	Administration Building Onslow	W014	Works Prog/Admin Bldg Grounds, Onslow	2,400	2,400	400	(2,000)	Positive Impact	Reduction in anticipated costs
Expenditure	102331	Public Toilets Onslow	O316	Public Toilets Visitors Centre/ Onslow Good Shed Museum	8,200	8,200	10,200	2,000	Negative Impact	Increase provision to match expenditure
Expenditure	102340	Water Spray Park Toilets Onslow	B328	Water Spray Park Toilets Onslow	-	-	4,000	4,000	Negative Impact	New provision to match expenditure
Expenditure	102340	Water Spray Park Toilets Onslow	O328	Water Spray Park Toilets Onslow	15,800	15,800	18,800	3,000	Negative Impact	Increase provision to match expenditure
Expenditure	110322	Infrastructure Mtce - Basketball Courts Onslow	B371	Basketball Courts/Toilets Onslow	22,700	19,000	9,000	(10,000)	Positive Impact	Reduction in anticipated costs
Expenditure	110322	Infrastructure Mtce - Basketball Courts Onslow	O371	Basketball Courts/Toilets Onslow	16,200	16,200	18,200	2,000	Negative Impact	Increase provision to match expenditure
Expenditure	110325	Multi Purpose Courts Onslow	W282	Multi Purpose Courts Onslow	9,300	9,300	4,300	(5,000)	Positive Impact	Reduction in anticipated costs
Expenditure	110332	Infrastructure Mtce - Onslow Oval	B343	Thalanyji Oval & Surrounds	2,000	2,000	-	(2,000)	Positive Impact	Reduction in anticipated costs
Expenditure	110362	Onslow MPC Mtc & Servicing	B365	Onslow Gymnasium	6,500	6,500	9,000	2,500	Negative Impact	Increase provision to match expenditure
Expenditure	110362	Onslow MPC Mtc & Servicing	O365	Onslow Gymnasium	26,900	26,900	36,900	10,000	Negative Impact	Increase provision to match expenditure
Expenditure	110362	Onslow MPC Mtc & Servicing	B372	Onslow Mpc	45,500	45,500	38,000	(7,500)	Positive Impact	Reduction in anticipated costs
Expenditure	112677	OP - Bldg Prog/Swimming Areas	B340	Rest Areas Foreshore	2,900	2,900	900	(2,000)	Positive Impact	Reduction in anticipated costs
Expenditure	112927	Works Prog/Foreshore Areas Onslow	W261	Onslow Boardwalk	1,000	2,000	4,000	2,000	Negative Impact	Increase provision to match expenditure

April Financial and Costing Review - List of Amendments - By GL / Job

Type	COA	Description	Job	Description	Budget	Amended Budget	End of Year Forecast	Budget Adjustment	Budget Impact	Comments
Expenditure	113219	Sports Club Building - Onslow	B398	Osc Bowling Green - Maintenance	16,700	16,700	6,700	(10,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113297	Works Prog/Other Reserves - Onslow	W288	Verges	11,000	11,000	6,000	(5,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113297	Works Prog/Other Reserves - Onslow	W286	Works Prog Onslow Parks & Reserves	143,500	139,966	129,966	(10,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113300	Community Garden Onslow	B361	Community Garden Onslow	10,400	10,400	5,400	(5,000)	Positive Impact	Reduction in anticipated costs
Expenditure	113300	Community Garden Onslow	O361	Community Garden Onslow	44,600	44,600	49,600	5,000	Negative Impact	Increase provision to match expenditure
Expenditure	113447	OP - Bldg Prog/Library Onslow	O395	Library Building	13,400	13,400	18,400	5,000	Negative Impact	Increase provision to match expenditure
Expenditure	113447	OP - Bldg Prog/Library Onslow	B457	Skate Park Onslow	8,500	8,500	63,500	55,000	Negative Impact	Reposition of Capex works, classified as Opex
Expenditure	113635	Skate Park Onslow	O457	Skate Park Onslow	35,600	35,600	40,600	5,000	Negative Impact	Increase provision to match expenditure
Expenditure	117334	Rm Forrest Memorial Hall Onslow	B333	Rm Forrest Memorial Hall Onslow	14,400	14,400	10,000	(4,400)	Positive Impact	Reduction in anticipated costs
Expenditure	117334	Rm Forrest Memorial Hall Onslow	O333	Rm Forrest Memorial Hall Onslow	6,000	6,000	10,400	4,400	Negative Impact	Increase provision to match expenditure
Expenditure	134947	OP - Bldg Prog/Tourism	B437	Onslow Business House	2,400	2,400	5,400	3,000	Negative Impact	Increase provision to match expenditure
Expenditure	134947	OP - Bldg Prog/Tourism	O437	Onslow Business House	8,100	10,000	12,000	2,000	Negative Impact	Increase provision to match expenditure
Capital	112765	Facilities Unit (Onslow) - Parks & Recreation - Capex Renewal	22036	Skate Park Renewal - Onslow	70,000	55,000	-	(55,000)	Positive Impact	Works re-classified as Opex - repositioned to B457

Sun Chalets (Onslow)

Expenditure	217210	Sun Chalets(Onslow) - Employment			256,700	219,286	233,000	13,714	Negative Impact	Salary & wages to 30 June Variance
-------------	--------	----------------------------------	--	--	---------	---------	---------	--------	-----------------	------------------------------------



Supplementary Attachment 12.5A – Differential Rates 2022-2023



**Statement of Objects and Reasons
For Differential Rates 2022-2023**

Introduction

For the purposes of determining rates each year, property valuations have been the standard basis for the calculation of rates, not only in Australia, for many overseas countries as well. However, it is recognised valuations alone do not always produce perceived equitable results in all communities and therefore the *Local Government Act 1995* (the Act) provides several options, such as differential and specified area rates, to assist in achieving the desired rating outcome. The purpose of levying rates is to meet the budget requirements each year in a manner deemed to be fair and equitable to the ratepayers of the community.

Methods of Rating

The Act specifies where land is used predominantly for rural purposes, the rate levied shall be based upon its Unimproved Value (UV); and where land is predominantly for non-rural purposes, the rate levied shall be on its Gross Rental Value (GRV). Unimproved Value land may also contain mining activity where rights to conduct mining-related activity occur, hence one physical patch of land may be rated twice, or more (once for rural purposes and once, or more, for mining-related purposes).

A change in valuation methodology for a property must be made by the Council to the State Government Department responsible for Local Government. The Minister responsible for Local Government must then approve a change in the valuation methodology for a property, based on the recommendation by the Department.

In accordance with the *Local Government Act 1995* the Shire of Ashburton uses both Gross Rental Valuations and Unimproved Valuations in the calculation of annual rates. Typically, assessments with a Gross Rental Valuation are valued every three (3) years and those with an Unimproved Valuation are valued every year. Valuations are supplied by the Valuer General (Landgate) in accordance with legislation.

Interim valuations are issued to Council from Landgate for property assessments where changes have occurred because of, amongst other reasons, subdivisions, building construction / demolition, additions and / or property rezoning. In such instances, the Shire is required to amend the rates for the property assessments concerned and issue an amended rate notice to the owner.

Differential Rating

Differential rating provides flexibility in the level of rates being raised from specifically identified property assessments, or groups of property assessments, within the district. It is common for councils to base differential rating for property assessments on Town Planning Scheme zonings, however other criteria such as land-use may also be used.

The aim of the Council of the Shire of Ashburton is to ensure rate revenue is collected on a perceived equitable basis from all property assessments. For this reason, the Council has proposed to adopt differential rates for the upcoming financial year.

Section 6.33 of the *Local Government Act 1995* makes provision for the Shire to be able to levy differential rates based on several criteria.

A local government may impose differential general rates according to any, or a combination, of the following characteristics –

- The purpose for which the land is zoned, or
- A purpose for which the land is held or used as determined by the local government, or
- Whether or not the land is vacant land, or
- Any other characteristic or combination of characteristics prescribed.

Section 6.33 of the *Local Government Act 1995* also permits Council to levy differential rates if the highest differential is no more than twice the lowest differential. A greater difference in differential rates may only be used if Ministerial approval is given.

Minimum Payments

Section 6.35 of the *Local Government Act 1995* makes provision for the Shire to set a minimum payment in relation to rateable land.

Subject to section 6.35, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate would otherwise be payable.

A minimum payment is to be a general minimum however a lesser minimum may be imposed in respect of any portion of the district.

In applying a minimum payment, Council is to ensure the minimum payment is not imposed on more than 50% of the number of separately rated property assessments

in the district, or the number of property assessments in each of the following categories -

- Land rated on Gross Rental Value,
- Land rated on Unimproved Land,
- Each differential rating category where a differential rate is imposed.

Council may also impose a differential general rate on any land on the basis the land is vacant and may impose a minimum payment in a manner which does not comply with the other requirements as stated for minimum payments.

Differential Rating Categories to be Imposed

The Shire intends to use the following differential rate categories -

- Residential and Community - GRV
- Minimum payment in respect to Residential and Community - GRV
- Commercial and Industrial - GRV
- Minimum payment in respect to Commercial and Industrial - GRV
- Transient Worker Accommodation - GRV
- Minimum payment in respect to Transient Worker Accommodation - GRV
- Pastoral - UV
- Minimum payment in respect to Pastoral - UV
- Non-Pastoral - UV
- Minimum payment in respect to Non-Pastoral - UV

Overall Objective

The rates in the dollar (\$), and the respective minimum payments, are calculated to provide the shortfall in the estimated revenue required to enable the Shire to provide necessary works and services in the coming financial year after considering all non-rate sources of revenue.

Objects and Reasons

Residential and Community - GRV

Proposed rate in the dollar of 0.094

This differential rate is applicable to GRV property assessments having a predominant land use of residential or used by organisations involved in activities for community benefit, including Arts and Craft facilities, Youth Centres, Day Care Centres, Sporting Grounds and Clubs (which do not run a commercial business / kitchen) and health and emergency service facilities.

The Residential and Community - GRV rate in the dollar applied is to reflect the financial impact and costs to provide community services and activities as well as maintain the Shire's infrastructure and to further the Shire's strategic goals to encourage and support residential development in the town sites and organisations which contribute toward a safe, healthy, cohesive, and vibrant community.

Minimum Payment in respect to Residential and Community - GRV

Proposed minimum payment of \$1,288

The object of the proposed minimum payment for this category is to ensure the amount reflects an appropriate increase from the previous year, thus reflecting some of the increased costs incurred by the Shire in delivering works and services, and to align the minimum payment to other rating categories. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Commercial and Industrial - GRV

Proposed rate in the dollar of 0.086

This rate is applicable to property assessments having a predominant land use of commercial or industrial, including Hotels, Shops, Restaurants and Offices as well as Roadhouses, Tourist Centres, Caravan Parks, and Holiday Accommodation.

The Commercial and Industrial - GRV rate in the dollar applied is to reflect the financial impact and costs these activities have on Shire infrastructure and services.

The objective is to raise revenue to contribute toward associated costs, which may include, although are not limited to, increased service levels in the following areas - litter collection in relevant areas, complexity in building control, traffic volumes and vehicle mass due to commercial and industrial activity, parking facilities, traffic management, pedestrian access, commercial and industrial signage, visitor servicing and street furniture.

The Commercial and Industrial - GRV rate in the dollar has been increased to ensure it is not less than half the highest differential general rate imposed in the GRV Rating Class.

Minimum Payment in respect to Commercial and Industrial - GRV

Proposed minimum payment of \$1,288

The object of the proposed minimum payment for this category is to ensure the amount reflects an appropriate increase from the previous year, thus reflecting some of the increased costs incurred by the Shire in delivering works and services. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Transient Workforce Accommodation - GRV

Proposed rate in the dollar of 0.170

This differential rate is applicable to GRV property assessments having a predominant land use of transient workforce accommodation.

The Transient Workforce Accommodation - GRV rate in the dollar applied is to reflect the financial impact and costs to infrastructure and facilities available to Fly In, Fly Out workers in the same manner they are available to other residents of the Shire. Transient Workforce Accommodation properties have the potential to have a greater impact on Council assets and services than other properties due to the high-density number of occupants in a relatively small land parcel e.g., bus coaches of Fly In, Fly Out workers using local roads. Therefore, a higher differential rate is proposed compared to other GRV rating categories.

Minimum Payment in respect to Transient Worker Accommodation - GRV

Proposed minimum payment of \$1,288

The object of the proposed minimum payment for this category is to ensure the amount reflects an appropriate increase from the previous year, thus reflecting some of the increased costs incurred by the Shire in delivering works and services. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Pastoral - UV

Proposed rate in the dollar of 0.1887

This rate is applicable only to UV properties issued with pastoral leases granted by the State Government.

The Pastoral - UV rate in the dollar applied is lower than the Non-Pastoral - UV rate in the dollar to recognise -

- The impact economic and climatic fluctuations have on financial capacity to pay,
- The lower overall level of impact pastoral activities generally has on infrastructure and facilities such as road infrastructure and recreation facilities, and
- The permanent nature of pastoral businesses relevant to mining and other non-pastoral businesses.

Minimum Payment in respect to Pastoral - UV

Proposed minimum payment of \$1,288

The object of the proposed minimum payment for this category is to ensure the amount reflects an appropriate increase from the previous year, thus reflecting some of the increased costs incurred by the Shire in delivering works and services. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Non-Pastoral - UV

Proposed rate in the dollar of 0.3696

This rate is applicable to non-pastoral UV land use such as, although not limited to, tourism use (UV), mining use and tenements (including, although not limited to, Exploration Licences, General Purpose Leases, Mineral Leases, Mining Leases, Petroleum Exploration Permits, Petroleum Production Licences), and other purposes.

The reason a higher rate has been applied to the Non-Pastoral - UV category is to reflect the perceived additional financial impact these industries and uses have on Shire infrastructure and services relevant to other land use types.

The objective is to raise a higher level of rate revenue from tourism, mining, and related infrastructure assessments than from other UV category properties to contribute toward current and future costs associated with the provision of civil infrastructure for services and facilities including, although not limited to, transport, recreation, community and leisure facilities, waste management and planning and development costs.

Minimum Payment in respect to Non-Pastoral - UV

Proposed minimum payment of \$1,288

The object of the proposed minimum payment for this category is to ensure the amount reflects an appropriate increase from the previous year, thus reflecting some of the increased costs incurred by the Shire in delivering works and services. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Important Note

As at the date of publication of this document the Valuer General's Office continue to supply interim valuations to the Shire, which are effective for the coming financial year. This may impact the final applied rates in the dollar and minimum payments for each of the categories.

Invitation for Submissions

Submissions are invited from any elector or ratepayer with respect to the proposed differential rates, and any related matters.

Submissions should be sent to:

Shire of Ashburton
PO Box 567
Tom Price WA 6751

Or by email to:

soa@ashburton.wa.gov.au

All submissions are to be received by no later than 4:00 pm, Thursday 2 June 2022.

K Donohoe
Chief Executive Officer