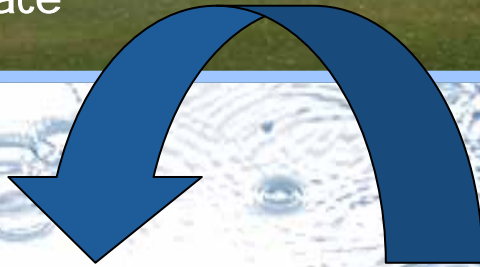




Shire of Lake Grace



Budget 2008/09



BUDGET 2008/2009

CONTENTS

SECTION 1	White Pages
Budget Information.....	1
Budget Report.....	3
Budget Adoption.....	3
SECTION 2	Blue Pages
Income Statement by Nature or Type	7
Income Statement by Program	8
Cash Flow Statement	9
Rate Setting Statement	10
Notes To and Forming Part of the Budget	
Note 1 - Significant Accounting Policies	11
Note 2 - Revenues and Expenses	18
Note 3 - Acquisition of Assets	21
Note 4 - Disposal of Assets	22
Note 5 - Information on Borrowings	23
Note 6 - Reserves	25
Note 7 - Net Current Assets	32
Note 8 - Rating Information	33
Note 9 - Specified Area Rates.....	34
Note 10 - Service Charges.....	35
Note 11 - Fees and Charges Revenue	35
Note 12 - Discounts, Incentives, Concessions and Write-offs	35
Note 13 - Interest Charges and Instalments	36
Note 14 - Councillors Remuneration	36
Note 15 - Notes to the Cashflow Statement.....	37
Note 16 - Trust Funds.....	39
Note 17 - Major Land Transactions	39
Note 18 - Trading Undertakings and Major Trading Undertakings.....	39
SECTION 3	Green Pages
Schedule of Fees and Charges.....	41
SECTION 4	White Pages
Cash Management Budget	
Function 3 - General Purpose Funding	49
Function 4 - Governance.....	52
Function 5 - Law, Order and Public Safety	55
Function 7 - Health.....	58
Function 9 - Housing.....	61
Function 10 - Community Amenities	66
Function 11 - Recreation and Culture.....	71
Function 12 - Transport.....	78
Function 13 - Economic Services	83
Function 14 - Other Property Services	88
SECTION 5	Yellow Pages
Specified Area Rate Calculation – Lake Grace	93
Specified Area Rate Calculation – Newdegate.....	95
Specified Area Rate Calculation – Lake King.....	97
Specified Area Rate Calculation – Varley	98
2008/2009 Asset Acquisitions.....	99
Indicative Plant Replacement Schedule 2008-2014	101
2008/2009 Road Construction and Maintenance Program.....	103

HOW TO PAY YOUR RATES

In Person at
Council Offices,
1 Bishop St, Lake Grace.
Cash, Cheque, Credit and Eftpos cards accepted.

By Mail to
PO Box 50, Lake Grace.
Cheques payable to Shire of Lake Grace or fill in the Credit Card slip on the back of the remittance slip.

Online at your Financial Institution's Pay Anyone facility.
BSB: 036-156
Account: 00-0001
Reference: Assessment #

On the Internet at
www.lakegrace.wa.gov.au
and follow the prompts for BPOINT bill payments.



Road Works

Council has been successful in obtaining Regional Road Group funding to the value of \$225,000, which along with Council's contribution of \$113,000 will be used for widening and resealing various sections of the North Lake Grace / Karlgarin Road.

The Roads to Recovery program, endorsed by the new Labour Federal Government, has provided Council with \$520,000 which is traditionally used for cost intensive bitumen projects throughout the Shire.

Federal Assistance Road Grants amounting to over one million dollars will be used on various resheeting / reconstruction / reseals and widening projects on the following roads:

- Lake King - Norseman Rd
- Mallee Hill Rd
- Taylor Rd
- Newdegate Nth Rd
- Mt Vernon Rd
- Stennetts Lake Rd
- Muncasters Rd
- Biddy Camm Rd
- Ace Rd
- Hewsons Rd
- Mason St
- Various town streets

Importantly over \$1.25 million sourced from general rates will be spent on maintenance and upgrades to roads throughout the Shire.

Footpaths in Lake Grace and Lake King will be improved creating better accessibility.

Pramways will be created in Lake Grace on the corner of Bennett and McMahon Streets especially for ease of access for parents with prams and the elderly.

Wattle Drive in Lake Grace will be extended to join with Griffin Street with funding coming from funds held in reserve specifically for the project.

Did you know...

The Shire of Lake Grace is an authorized licensing agent for the Department for Planning and Infrastructure.

As such we are paid commission on all transactions that take place in our office.

We encourage you to pay your licensing locally to enable the service to be run at minimal cost to the ratepayer.

If you are unable to attend in person, renewals can be posted in with a cheque and we have the facilities to process eftpos and credit cards.

Medical Services

Council would like to welcome Dr Sam Irekpolo, who has recently arrived in Lake Grace to take up practice with the Lake Grace and Newdegate General Practice.

Dr Irekpolo will soon be joined by his wife, Grace and children David and Amy.

As part of Council's ongoing commitment to providing high-quality medical services to the area and in an effort to attract and retain skilled medical providers, \$41,500 will be spent on renewing the Doctor's vehicle and replacing worn furnishings in the residence at 8 Wattle Drive.

\$443,840 has been sourced from **Lotterywest** to be included in the 2008/09 and 2009/10 budgets, for Community building following the 2006 flooding.

Projects include improvements to the acoustics in the Lake Grace Hall, town entry statements, replacement of the RSL hall roof, Visitor Centre improvements, Part II of the Cemetery Restoration project, Men's Shed development, street furniture, shade structures and playground seating, development of community website, tree planting, conservation and revegetation, sheep sculpture installation and Flood markers showing the 2006 level among others.

Council proposes to utilize local tradesmen and contractors wherever possible for the completion of various projects funded by Lotterywest.

Where Your Specified Area Rates are Spent

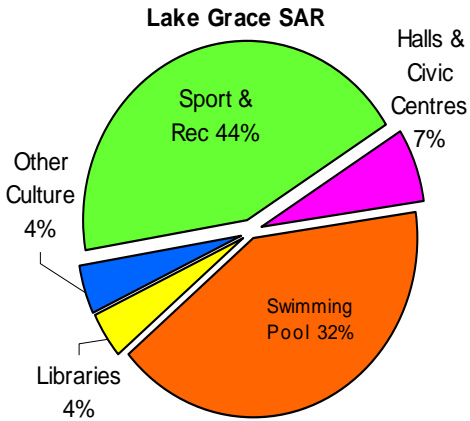
As a result of community consultation and as communities appeal for more infrastructure in their areas, Council's funding requirements, and hence the Specified Area Rate, is assessed according to community demand.

Specified Area Rates are levied in respect of costs associated with sport and recreation, swimming pools, sports ovals, tennis courts and bowling greens, facilities including Telecentres, Libraries and Town Halls.

All town parks and gardening costs also fall under the specified area rates.

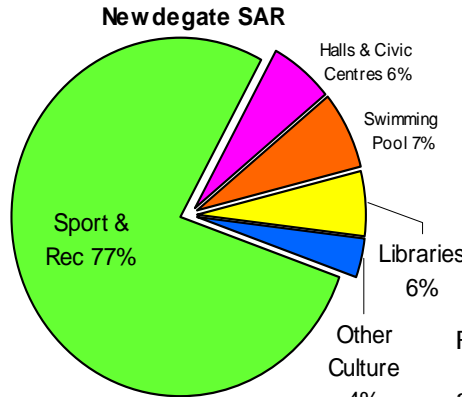
Lake Grace - \$452,191 to be raised for Recreation / Halls / Libraries SAR.

Of that \$83,650 will be spent on compliance with Health Dept



guidelines and upgrading plant at the Lake Grace Swimming Pool.

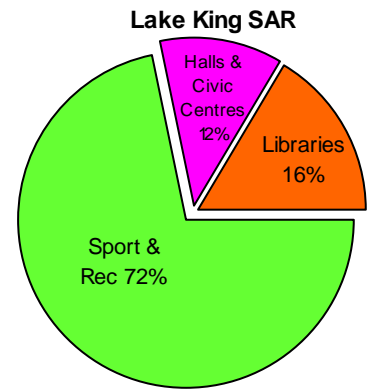
Newdegate - \$245,583 to be raised for Recreation / Halls / Libraries SAR.



\$22,000 will be spent on playground equipment and fencing both in town and at the Indoor Recreation Centre. \$5,000 will be used to renovate the railway building. The Shire will employ a caretaker for the Newdegate Pool for 16 hours per week during the pool season.

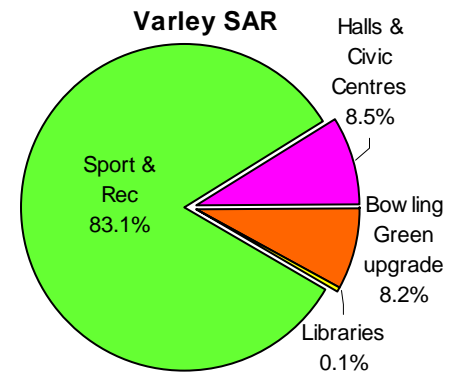
Lake King - \$66,800 to be raised for Recreation / Halls / Libraries SAR.

\$5,000 will be used to purchase new playground equipment throughout the townsite and \$6,000 on refurbishment of the Dunn Rock Tennis Club rooms.



Varley - \$63,272 to be raised for Recreation / Halls / Libraries SAR.

Funding received from CSRFF and \$25,000 from SAR for the purchase and installation of the new bowling green. \$5,000 will also be spent installing playground equipment.



Council's Loan Liability.....What is Owing

LOAN NO	PARTICULARS	PRINCIPAL OUTSTANDING AT 30/06/2008	LOAN NO	PARTICULARS	PRINCIPAL OUTSTANDING AT 30/06/2008
HOUSING			RECREATION & CULTURE		
167	Varley J/Venture	2,579	166	Lake King Hall	65,893
176	Lake Grace J/Venture	20,098	168	Lake Grace Library	11,616
177	Lake King J/Venture	20,098	169	Newdegate Library	8,389
178	Newdegate J/Venture	45,617	170	Newdegate Recreation Centre	22,314
184	Housing Lake Grace	100,000	173	Lake Grace Swimming Pool	168,872
185	Housing Newdegate	100,000	179	Lake Grace Sports Oval Dam	34,213
	TOTAL \$ 288,392		182	Lake Grace Sporting Precinct	271,738
COMMUNITY AMENITIES			183	Lake Grace Sportsman's Club	7,859
182	Newdegate Toilet	29,484	187	Varley Bowling Green	25,000
186	Lake King Toilet	35,000		TOTAL \$ 615,894	
	TOTAL \$ 64,484		GOVERNANCE		
HEALTH			175	CEO Residence	106,084
172	Lake Grace Medical Centre	65,042	181	Office Renovations	394,318
	TOTAL \$ 65,042			TOTAL \$ 500,402	
TOTAL LOAN LIABILITY \$ 1,534,214					

The Budget document is available for viewing at all town libraries or the Shire Offices. For further information on the budget or any other queries please contact the Shire Office on 9890 2500

BUDGET REPORT

Introduction

The 2008/2009 Annual Budget has been prepared in accordance with the requirements of the Australian Accounting Standards (AAS27), other mandatory reporting requirements, the Local Government Act 1995 and the Local Government (Financial Management) Regulations, incorporating amendments up to June 2008. Additional information is provided where relevant.

The Principal Budgets are presented by statutory programs and sub-programs.

Statutory Statements

The Income Statement is one of the statutory documents and is a requirement of both Australian Accounting Standards and the Local Government (Financial Management) Regulations. The Income Statement details operating revenues and operating expenses to arrive at the net change in assets resulting from operations. The budgeted total operating revenue for 2008/09 is \$7,395,783 with expenses estimated at \$6,298,123.

The Statement of Cash Flows is a statutory document that is required under Australian Accounting Standards and the Local Government (Financial Management) Regulations. The Statement of Cash Flows details estimated cash receipts from operations, use of cash in operations and cash from other sources (government grants and investing activities), cash from loan borrowings and the application of cash to loan repayments.

The final statutory document is the Rate Setting Statement that gives the total rates revenue required and hence forms the basis on which rates are levied. For 2008/09, the net total revenue to be raised through rates, after allowing for penalty and write-off of rates, is \$2,836,284.

BUDGET ADOPTION

Council, at its 23 July 2008 Ordinary Meeting resolved to adopt the 2008/09 Budget as follows:

1. Adoption of Rates

That the Gross Rental Values of \$3,409,944 excluding exempt properties valued at \$197,639 and Unimproved Values of \$153,557,495 excluding exempt properties valued at \$40,100, as advised by the Valuer General applicable as from 1 July 2008 be adopted by Council for the purpose of levying rates and charges.

2. Minimum Rates

That the minimum rate for Gross Rental Value Assessments be \$295.00 and for Unimproved Value Assessments be \$190.00 for the 2008/09 rateable year.

3. Rate in the Dollar Gross Rental Value and Unimproved Value

That the rate in the dollar for the 2008/09 rateable year be set at 7.2677 cents in the dollar for Gross Rental Value properties and 1.0490 cents in the dollar for Unimproved Value properties.

4. Discount

That no discount be offered to the 2008/09 rating year in respect to rates paid within the 35 days after the date of issue of the rates notice.

5. Penalty On Rates

a) Rates by Instalment:

Rate instalments not paid by the due date of the instalment be subject to a simple interest penalty calculation of 10% per annum calculated daily.

b) All Other Rates and Charges

All rates and charges outstanding (with the exception of rates being paid by instalments) to incur a 10% penalty after the expiration of 70 days from the date of issue of the rate notice.

Instalment Dates

That Council offer the options of one (1) payment due in full by 5 September 2008 or 35 days after the date of service appearing on the rate notice, whichever is the later, or two (2) or four (4) equal or nearly equal instalments.

That the following instalments dates be set:

For two (2) instalments:

1st Instalment 5 September 2008

2nd Instalment 9 January 2009

For four (4) instalments

1st Instalment 5 September 2008

2nd Instalment 7 November 2008

3rd Instalment 9 January 2009

4th Instalment 13 March 2009

The administration charge imposed where payment is made by instalments be set at \$10.00 per instalment.

The interest rate imposed where payment is made by instalments be set at 5.5%pa, calculated from the date the instalment is due.

6. Specified Area Rates – Resource Centre Loans 168 (Lake Grace) and 169 (Newdegate)

That in accordance with section 6.37 of the Local Government Act 1995 the specified area rate to service Loans 168 and 169 for the Lake Grace and Newdegate Resource Centres for the 2008/09 rating year be raised on those properties identified as being within the specified area as follows:

Resource Centre Loans

Lake Grace – GRV	0.1617
Lake Grace – UV	0.0162
Newdegate – GRV	0.2271
Newdegate – UV	0.0119

7. Specified Area Rates – Newdegate Indoor Recreation Centre Loan 170

That in accordance with section 6.37 of the Local Government Act 1995 the specified area rate to service Loan 170 for the Newdegate Indoor Recreation Centre for the 2008/09 rating year be raised on those properties identified as being within the specified area, as follows:

Newdegate Indoor Recreation Centre Loan

Gross Rental Value	0.5263
Unimproved Value	0.0459

8. Specified Area Rates – Recreation & Culture Operating Costs

That in accordance with section 6.37 of the Local Government Act 1995 the specified area rates to recoup costs of recreation and culture operating expenses for the Lake Grace, Newdegate, Lake King and Varley area being \$452,191, \$245,583, \$66,800, and \$63,272 respectively for the 2008/09 rating year be raised on those properties identified as being within the specified area as follows:

Recreation & Culture Operating Costs

	2008/09 Rate – cents/dollar
Lake Grace – GRV	5.9130
Lake Grace – UV	0.6188
Newdegate – GRV	5.2487
Newdegate – UV	0.3668
Lake King – GRV	1.9066
Lake King – UV	0.2260
Varley – GRV	4.0642
Varley – UV	0.3256

9. Television Service Charges

That in accordance with section 6.32 and 6.38 of the Local Government Act 1995, Council levy a television service charge for the 2008/09 rating year of:

Locality	Service Charge \$
Lake Grace	35.00
Newdegate	45.00
Lake King	115.00

10. Lake Grace Sewerage Scheme

That the rates for the Lake Grace Sewerage Scheme for 2008/09 rating year be based on the schedule of rates approved by Cabinet in respect to subsidies sewerage schemes, being:

	2008/09 Rate – cents/dollar	Minimum Rate \$	Maximum Rate \$
Residential	2.00	275.90	687.50
Commercial	2.00	607.90	687.50
Vacant Land	2.00	181.60	687.50

Non Rateable properties connected to the sewer

Class 1 – Institutional, Recreational, Cultural, Education, religious or Public Amenities, for each property:

First Major Fixture \$163.30 per annum
Each additional Fixture \$ 71.80 per annum

Class 2 – CBH, State and Local Government properties of a commercial nature:

Each connection \$907.80 per annum

11. Waste and Recycling Collection Charges

Waste and Recycling collection charges (imposed through Council's schedule of Fees and Charges) for the 2008/09 rating year in each town are as follows:

Waste Collection		
Locality	First Service \$	Additional Services \$
Lake Grace	77.00	77.00 + GST
Newdegate, Lake King & Varley	148.00	148.00 + GST

Recycling Collection	
Locality	First Service \$
Lake Grace & Newdegate	98.50

SHIRE OF LAKE GRACE

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	2,836,284	2,619,813	2,604,962
Grants and Subsidies		2,334,542	1,981,644	2,301,585
Contributions Reimbursements and Donations		280,404	306,385	425,626
Service Charges	10	13,639	9,324	92,282
Fees and Charges	11	296,052	350,150	172,663
Interest Earnings	2(a)	174,625	132,009	120,708
Other Revenue		43,000	23,452	70,595
		<u>5,978,546</u>	<u>5,422,777</u>	<u>5,788,421</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		-1,594,515	-2,390,809	-2,360,376
Materials and Contracts		-1,954,363	-791,186	-869,709
Utilities		-211,701	-213,397	-190,587
Depreciation	2(a)	-2,174,313	-2,144,426	-2,147,001
Interest Expenses	2(a)	-93,344	-83,343	-91,733
Insurance		-185,012	-190,572	-182,905
Other Expenditure		-79,775	-71,530	0
		<u>-6,293,023</u>	<u>-5,885,263</u>	<u>-5,842,311</u>
		-314,477	-462,486	-53,890
Grants and Subsidies - non-operating		1,282,975	977,215	1,846,467
Contributions Reimbursements and Donations - non-operating				
Profit on Asset Disposals	4	134,262	195,652	36,076
Loss on Asset Disposals	4	-5,100	-8,203	-27,048
NET RESULT		<u>1,097,660</u>	<u>702,178</u>	<u>1,801,605</u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF LAKE GRACE

INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		32,210	9,625	33,349
General Purpose Funding		3,661,447	3,437,502	3,404,314
Law, Order, Public Safety		47,735	43,654	52,415
Health		11,436	6,727	7,457
Housing		127,300	113,605	106,200
Community Amenities		237,888	195,048	215,428
Recreation and Culture		1,347,345	973,948	1,450,189
Transport		271,761	420,618	443,191
Economic Services		128,305	59,239	19,315
Other Property and Services		<u>113,119</u>	<u>162,812</u>	<u>56,564</u>
		5,978,546	5,422,778	5,788,422
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		-492,521	-432,761	-419,666
General Purpose Funding		-282,736	-271,533	-239,535
Law, Order, Public Safety		-175,227	-164,870	-190,363
Health		-139,631	-130,195	-133,420
Housing		-112,427	-126,579	-161,532
Community Amenities		-504,168	-345,397	-410,475
Recreation & Culture		-1,081,918	-970,687	-1,004,163
Transport		-3,071,820	-3,052,069	-2,987,186
Economic Services		-222,373	-168,559	-159,126
Other Property and Services		<u>-117,858</u>	<u>-140,082</u>	<u>-45,113</u>
		-6,200,679	-5,802,732	-5,750,579
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Governance		-29,103	-30,011	-30,167
Health		-3,474	-5,661	-5,661
Housing		-19,769	-6,706	-15,968
Community Amenities		-4,185	-1,901	-1,774
Recreation & Culture		<u>-35,813</u>	<u>-38,253</u>	<u>-38,163</u>
		-92,344	-82,532	-91,733
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Housing		75,000	0	75,000
Community Amenities		182,417	0	112,019
Recreation & Culture		220,879	50,000	285,000
Transport		774,134	922,215	1,110,435
Economic Services		<u>30,545</u>	<u>5,000</u>	<u>264,013</u>
		1,282,975	977,215	1,846,467
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		8,774	-2,416	-1,620
Health		-232		
Transport		125,488	170,361	1,837
Economic Services		<u>-4,868</u>	<u>19,504</u>	<u>8,811</u>
		129,162	187,449	9,028
NET RESULT		<u><u>1,097,660</u></u>	<u><u>702,178</u></u>	<u><u>1,801,605</u></u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF LAKE GRACE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,878,286	2,625,145	2,631,097
Grants and Subsidies - operating		2,539,526	2,410,386	2,711,585
Contributions, Reimbursements & Donations		280,404	306,385	425,626
Service Charges		13,639	9,324	92,282
Fees and Charges		296,052	350,153	172,663
Interest Earnings		174,625	132,009	120,708
Goods and Services Tax		0	0	0
Other		43,000	23,452	64,595
		<u>6,225,532</u>	<u>5,856,854</u>	<u>6,218,556</u>
Payments				
Employee Costs		-1,594,515	-2,390,809	-2,349,500
Materials and Contracts		-1,871,171	-1,042,140	-834,067
Utilities (gas, electricity, water, etc)		-211,701	-213,397	-190,587
Insurance		-185,012	-190,572	-182,905
Interest		-93,344	-83,344	-95,203
Goods and Services Tax		0	0	0
Other		-79,775	-71,530	0
		<u>-4,035,518</u>	<u>-3,991,792</u>	<u>-3,652,262</u>
Net Cash Provided By Operating Activities	15(b)	<u>2,190,014</u>	<u>1,865,062</u>	<u>2,566,294</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	-1,212,724	-1,321,516	-1,874,762
Payments for Construction of Infrastructure	3	-2,425,507	-1,818,443	-3,206,772
Advances to Community Groups		0	0	0
Grants/Contributions for the Development of Assets		1,282,975	977,215	1,848,713
Proceeds from Sale of Plant & Equipment	4	455,000	372,545	257,301
Proceeds from Advances				
Net Cash Used in Investing Activities		<u>-1,900,256</u>	<u>-1,790,199</u>	<u>-2,975,520</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	-157,243	-133,922	-133,924
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		5,155	4,837	0
Proceeds from New Debentures	5	0	260,000	260,000
Net Cash Provided By (Used In) Financing Activities		<u>-152,088</u>	<u>130,915</u>	<u>126,076</u>
Net Increase (Decrease) in Cash Held		137,670	205,778	-283,150
Cash at Beginning of Year		1,624,913	1,419,135	1,409,315
Cash and Cash Equivalents at the End of the Year	15(a)	<u>1,762,583</u>	<u>1,624,913</u>	<u>1,126,165</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF LAKE GRACE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES	1,2			
Governance		40,984	9,625	41,656
General Purpose Funding		1,783,073	1,650,097	1,621,852
Law, Order, Public Safety		47,735	43,654	52,415
Health		11,436	6,727	9,294
Housing		202,300	113,605	181,200
Community Amenities		325,567	104,799	327,447
Recreation and Culture		705,052	281,789	996,701
Transport		1,171,383	1,518,981	1,467,059
Economic Services		158,850	83,743	283,328
Other Property and Services		113,119	162,812	56,564
		<u>4,559,499</u>	<u>3,975,832</u>	<u>5,037,516</u>
EXPENSES	1,2			
Governance		-521,624	-465,188	-459,760
General Purpose Funding		-282,736	-271,533	-239,535
Law, Order, Public Safety		-175,227	-164,870	-190,364
Health		-143,337	-135,856	-139,081
Housing		-132,196	-133,285	-177,500
Community Amenities		-508,353	-347,298	-412,249
Recreation & Culture		-1,117,731	-1,008,940	-1,042,326
Transport		-3,071,820	-3,057,856	-3,004,308
Economic Services		-227,241	-168,559	-159,126
Other Property and Services		-117,858	-140,082	-45,113
		<u>-6,298,123</u>	<u>-5,893,467</u>	<u>-5,869,362</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	-129,162	-187,449	-9,028
Depreciation on Assets	2(a)	2,174,313	2,144,426	2,147,001
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3			0
Purchase Land and Buildings	3	-499,450	-787,491	-1,495,262
Purchase Infrastructure Assets - Roads	3	-2,002,306	-1,314,883	-2,088,287
Purchase Infrastructure Assets - Parks	3	-423,201	-503,560	-1,118,485
Purchase Plant and Equipment	3	-701,799	-498,290	-328,000
Purchase Furniture and Equipment	3	-11,475	-35,735	-51,500
Proceeds from Disposal of Assets	4	455,000	372,545	257,301
Repayment of Debentures	5	-157,243	-133,922	-133,924
Proceeds from New Debentures	5	0	260,000	260,000
Self-Supporting Loan Principal Income		5,155	4,837	0
Transfers to Reserves (Restricted Assets)	6	-583,190	-261,016	-247,030
Transfers from Reserves (Restricted Assets)	6	241,483	265,893	700,345
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	534,215	506,681	333,753
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	534,215	0
Amount Required to be Raised from Rates	8	<u>-2,836,284</u>	<u>-2,619,814</u>	<u>-2,604,962</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2007/08 Actual Balances

Balances shown in this budget as 2007/08 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land Under Roads

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(l) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Investments and Other Financial Assets (Continued)
Classification (Continued)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Superannuation

The Shire of Lake Grace contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	84,845	78,721	65,763
Law, Order, Public Safety	70,813	70,813	70,612
Health	29,295	29,814	29,437
Housing	20,731	14,268	18,028
Community Amenities	38,225	35,214	30,952
Recreation and Culture	223,298	216,648	231,174
Transport	1,372,421	1,357,193	1,367,760
Economic Services	12,718	11,083	8,230
Other Property and Services	321,967	330,672	325,045
	<u>2,174,313</u>	<u>2,144,426</u>	<u>2,147,001</u>
<u>By Class</u>			
Land and Buildings	200,858	198,097	199,150
Furniture and Equipment	40,873	40,311	32,783
Plant and Equipment	473,321	466,815	461,977
Roads	1,322,906	1,304,722	1,306,888
Infrastructure	136,355	134,481	146,203
	<u>2,174,313</u>	<u>2,144,426</u>	<u>2,147,001</u>
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	92,344	82,532	91,733
- Interest on Overdraft Facilities	1,000	811	
	<u>93,344</u>	<u>83,343</u>	<u>91,733</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	104,625	61,354	47,121
- Other Funds	55,000	55,266	60,000
Other Interest Revenue (<i>refer note 13</i>)	15,000	15,389	13,587
	<u>174,625</u>	<u>132,009</u>	<u>120,708</u>

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.
Activities: Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.
Activities: Rating, General Purpose Government Grants and the earning of interest.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide bushfire prevention services and animal (dog) control services.
Activities: Supervision, enforcement of Bushfire Act and Dog Act.

HEALTH

Objective: To provide for an operational framework for good community health in conjunction with the Health Department of WA.
Activities: Health Inspection Services regarding food quality, pest control etc. and the provision of Doctor and Dental Surgery facilities and Child Health Clinics.

HOUSING

Objective: To help to ensure that adequate housing is available to staff and the community.
Activities: Provision and maintenance of Aged Persons units and Community accommodation (Joint Venture and LOGCHOP) units.

COMMUNITY AMENITIES

Objective: To provide community amenities and other infrastructure as required by the community.
Activities: Rubbish collection and disposal, maintenance of rubbish tips and chemical drum recycling. Administration of Town Planning Schemes for the four townsites within the Shire and the whole of the Shire including the provision of residential, commercial and industrial land, townscaping facilities and the maintenance of cemeteries for each town.

RECREATION AND CULTURE

Objective: To establish and manage efficiently sport and recreation infrastructure and resources which will help the social wellbeing and the health of the various communities of the Shire.
Activities: The provision and maintenance, in conjunction with the various communities, of public halls, recreation grounds, sports pavilions etc, the Lake Grace Swimming Pool and the operation of public libraries in conjunction with the Education Department.

TRANSPORT

Objective: To provide efficient and effective transport infrastructure to the community.
Activities: Construction and maintenance of streets, roads, bridges; the cleaning and lighting of streets and the maintenance of Council depots and aerodromes.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion activities, building control, noxious weeds and the provision of water standpipes.

OTHER PROPERTY & SERVICES

Objective: To provide other services etc. not elsewhere included.

Activities: Private works operations, council plant repairs and operation costs.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

3. ACQUISITION OF ASSETS	2008/09 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	154,975
Law, Order, Public Safety	10,000
Health	41,423
Housing	130,952
Community Amenities	283,554
Recreation and Culture	438,979
Transport	2,414,466
Economic Services	124,805
Other Property and Services	39,077
	3,638,231
<u>By Class</u>	
Land Held for Resale	
Land and Buildings	499,450
Infrastructure Assets - Roads	2,002,306
Infrastructure Assets - Other	423,201
Plant and Equipment	701,799
Furniture and Equipment	11,475
	3,638,231

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

4. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Governance			
Ford Fairlane LG001	26,388	30,000	3,612
Ford Falcon LG139	17,951	18,000	49
Ford Falcon LG1767	21,887	27,000	5,113
Health			
Ford Falcon LG1825	18,232	18,000	-232
Community Amenities			
Community Bus	48,000	48,000	0
Transport			
Ford Ranger LG002	24,177	25,000	823
Ford Ranger LG2852	19,844	25,000	5,156
Sterling Prime Mover LG255	0	60,000	60,000
John Deere Backhoe LG106	55,026	65,000	9,974
Hino Water Truck	27,799	28,000	201
Wilson Tree Lopper	0	35,000	35,000
Low Loader 1THC923	0	9,000	9,000
Toro Ride on Mower LG1336	11,666	17,000	5,334
Economic Services			
Lot 101 Blackbutt Way	54,868	50,000	-4,868
	325,838	455,000	129,162

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Land and Buildings	54,868	50,000	-4,868
Plant and Equipment	270,970	405,000	134,030
	325,838	455,000	129,162

Summary

	2008/09 BUDGET
	\$
Profit on Asset Disposals	134,262
Loss on Asset Disposals	-5,100
	<u>129,162</u>

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-08	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$
Governance								
L175 CEO's Residence	106,084		6,957	6,542	99,127	106,084	6,342	6,768
L181 Office Renovations	394,318		8,537	8,064	385,781	394,318	22,761	23,243
Health								
L172 LG Medical Centre	65,042		31,371	29,229	33,671	65,042	3,474	5,661
Housing								
L164 Newdegate J/Venture	0			3,283				
L165 Lake King J/Venture	0			3,283				
L167 Varley J/Venture	2,579		2,579	4,945	0	2,579	57	455
L176 Lake Grace J/Venture	20,098		2,869	2,702	17,229	20,098	1,106	1,277
L177 Lake King J/Venture	20,098		2,869	2,702	17,229	20,098	1,106	1,277
L178 Newdegate J/Venture	45,617		5,401	5,086	40,216	45,617	2,672	2,991
L184 Housing	100,000		7,018	0	92,982	100,000	7,414	353
L185 Housing	100,000		7,018	0	92,982	100,000	7,414	353
Community Amenities								
L180 Toilets Newdegate	29,484		3,000	2,836	26,484	29,484	1,607	1,774
L186 Toilets Lake King	35,000		5,985	0	29,015	35,000	2,578	127
Recreation & Culture								
L166 Lake King Hall	65,893		10,463	9,870	55,430	65,893	3,679	4,276
L168 Lake Grace Library	11,616		11,616	10,940	0	11,616	329	1,017
L169 Newdegate Library	8,389		8,389	7,901	0	8,389	237	734
L170 Newdegate Rec Centre	22,314		14,630	13,700	7,684	22,314	780	1,741
L173 Lake Grace Pool	168,872		7,354	6,949	161,518	168,872	9,467	9,878
L179 Lake Grace Dam	34,213		4,051	3,814	30,162	34,213	2,004	2,244
L182 LG Sporting Precinct	271,738		7,706	7,240	264,032	271,738	17,095	17,570
L183 (*) LG Sportsman's Club	7,859		5,155	4,836	2,703	7,859	381	703
L187 Varley Bowling Green	25,000		4,275	0	20,725	25,000	1,841	90
	1,534,214	0	157,243	133,922	1,376,970	1,534,214	92,344	82,532

(*) Self Supporting Loan financed by payments from the Lake Grace Sportsman's Club.

All debenture repayments are to be financed by general purpose revenue, with the exception of Loans 168, 169, 170, 173, 179, 182 and 187 which are funded by way of Specified Area Rate.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2008/09

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
								0

(c) Unspent Debentures

Council had unspent debenture funds totalling \$25,000 for Loan 187 (Varley Bowling Green) as at 30th June 2008.
It is anticipated that \$25,000 of these unspent funds will be used during 2008/09.
It is expected to have no unspent debenture funds as at 30th June 2009.

(d) Overdraft

Council has an overdraft facility of \$100,000 with Westpac Bank which was utilised during the 2007/08 financial year,
however all amounts were repaid in full and no principal amount is to be carried forward.
Interest Expenses associated with Council's overdraft facility during 2007/08 total \$811.00.
It is not anticipated that this facility will be required to be utilised during 2008/09.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Emergency Services Reserve			
Opening Balance	28,187	26,715	26,716
Amount Set Aside / Transfer to Reserve	2,255	1,472	1,167
Amount Used / Transfer from Reserve	(10,000)	0	-10,000
	<u>20,442</u>	<u>28,187</u>	<u>17,883</u>
(b) Housing Reserve			
Opening Balance	104,717	199,250	199,251
Amount Set Aside / Transfer to Reserve	8,380	5,467	8,575
Amount Used / Transfer from Reserve	(20,000)	(100,000)	(100,000)
	<u>93,097</u>	<u>104,717</u>	<u>107,826</u>
(c) Swimming Pool Reserve			
Opening Balance	7,595	7,198	7,198
Amount Set Aside / Transfer to Reserve	600	397	303
Amount Used / Transfer from Reserve	(7,595)	0	0
	<u>600</u>	<u>7,595</u>	<u>7,501</u>
(d) Land Development Reserve			
Opening Balance	240,502	172,832	172,832
Amount Set Aside / Transfer to Reserve	69,240	67,670	7,285
Amount Used / Transfer from Reserve	(25,000)	0	(124,452)
	<u>284,742</u>	<u>240,502</u>	<u>55,665</u>
(e) Leave Reserve			
Opening Balance	67,591	64,062	64,062
Amount Set Aside / Transfer to Reserve	5,410	3,529	2,803
Amount Used / Transfer from Reserve	0	0	0
	<u>73,001</u>	<u>67,591</u>	<u>66,865</u>
(f) Plant Replacement Reserve			
Opening Balance	91,133	117,370	117,370
Amount Set Aside / Transfer to Reserve	265,476	23,763	70,493
Amount Used / Transfer from Reserve	0	(50,000)	(50,000)
	<u>356,609</u>	<u>91,133</u>	<u>137,863</u>
(g) Recreation Reserve			
Opening Balance	564	535	535
Amount Set Aside / Transfer to Reserve	45	29	0
Amount Used / Transfer from Reserve	0	0	0
	<u>609</u>	<u>564</u>	<u>535</u>
(h) Works and Services Reserve			
Opening Balance	149,337	181,540	181,540
Amount Set Aside / Transfer to Reserve	11,945	7,797	5,948
Amount Used / Transfer from Reserve	(97,042)	(40,000)	(40,000)
	<u>64,240</u>	<u>149,337</u>	<u>147,488</u>

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
(i) Newdegate Hall Reserve			
Opening Balance	215,106	184,870	184,870
Amount Set Aside / Transfer to Reserve	57,210	50,236	40,000
Amount Used / Transfer from Reserve	(45,000)	(20,000)	(170,000)
	<u>227,316</u>	<u>215,106</u>	<u>54,870</u>
(j) Lake Grace TV Reserve			
Opening Balance	2,180	2,066	2,066
Amount Set Aside / Transfer to Reserve	2,595	114	94
Amount Used / Transfer from Reserve	0	0	0
	<u>4,775</u>	<u>2,180</u>	<u>2,160</u>
(k) Newdegate TV Reserve			
Opening Balance	0	285	285
Amount Set Aside / Transfer to Reserve	910	0	0
Amount Used / Transfer from Reserve	0	-285	(285)
	<u>910</u>	<u>0</u>	<u>0</u>
(l) Lake King TV Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	250	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>250</u>	<u>0</u>	<u>0</u>
(m) Varley Sullage Reserve			
Opening Balance	1,271	1,205	1,205
Amount Set Aside / Transfer to Reserve	100	66	0
Amount Used / Transfer from Reserve	0	0	0
	<u>1,371</u>	<u>1,271</u>	<u>1,205</u>
(n) Lake Grace Sewerage Scheme Reserve			
Opening Balance	355,034	296,110	296,110
Amount Set Aside / Transfer to Reserve	78,041	58,924	69,016
Amount Used / Transfer from Reserve	0	0	(150,000)
	<u>433,075</u>	<u>355,034</u>	<u>215,126</u>
(o) Lake Grace Recreation & Culture Specified Area Rate Reserve			
Opening Balance	137	130	130
Amount Set Aside / Transfer to Reserve	10	7	0
Amount Used / Transfer from Reserve	0	0	0
	<u>147</u>	<u>137</u>	<u>130</u>
(p) Lake Grace Resource Centre Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(q) Newdegate Recreation & Culture Specified Area Rate Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
(r) Newdegate Indoor Rec Centre Reserve			
Opening Balance	0	609	609
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	(609)	-609
	<u>0</u>	<u>0</u>	<u>0</u>
(s) Newdegate Resource Centre Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(t) Lake King Recreation & Culture Specified Area Rate Reserve			
Opening Balance	0	1,358	1,358
Amount Set Aside / Transfer to Reserve	14,158	14,160	14,160
Amount Used / Transfer from Reserve	(14,158)	(15,518)	(15,518)
	<u>0</u>	<u>0</u>	<u>0</u>
(u) Varley Recreation & Culture Specified Area Rate Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(v) Computer Upgrade Reserve			
Opening Balance	6,245	15,860	15,860
Amount Set Aside / Transfer to Reserve	10,500	10,385	11,178
Amount Used / Transfer from Reserve	0	(20,000)	(20,000)
	<u>16,745</u>	<u>6,245</u>	<u>7,038</u>
(w) Office Redevelopment Reserve			
Opening Balance	0	18,699	18,699
Amount Set Aside / Transfer to Reserve	33,000	782	782
Amount Used / Transfer from Reserve	0	(19,481)	(19,481)
	<u>33,000</u>	<u>0</u>	<u>0</u>
(x) Photocopier Upgrade Reserve			
Opening Balance	10,677	5,369	5,369
Amount Set Aside / Transfer to Reserve	5,850	5,308	5,226
Amount Used / Transfer from Reserve	0	0	0
	<u>16,527</u>	<u>10,677</u>	<u>10,595</u>
(y) Newdegate Sports Dam Reserve			
Opening Balance	22,688	16,778	16,778
Amount Set Aside / Transfer to Reserve	6,815	5,910	5,000
Amount Used / Transfer from Reserve	(22,688)	0	0
	<u>6,815</u>	<u>22,688</u>	<u>21,778</u>
(z) Newdegate Stadium Floor Reserve			
Opening Balance	5,000	0	0
Amount Set Aside / Transfer to Reserve	5,400	5,000	5,000
Amount Used / Transfer from Reserve	0	0	0
	<u>10,400</u>	<u>5,000</u>	<u>5,000</u>

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09	2007/08	2007/08
	Budget	Actual	Budget
	\$	\$	\$
(aa) Community Water Supply Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
 Total Cash Backed Reserves	 <u>1,649,671</u>	 <u>1,307,964</u>	 <u>859,528</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

6. RESERVES (Continued)	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Emergency Services Reserve	2,255	1,472	1,167
Housing Reserve	8,380	5,467	8,575
Swimming Pool Reserve	600	397	303
Land Development Reserve	69,240	67,670	7,285
Leave Reserve	5,410	3,529	2,803
Plant Replacement Reserve	265,476	23,763	70,493
Recreation Reserve	45	29	0
Works and Services Reserve	11,945	7,797	5,948
Newdegate Hall Reserve	57,210	50,236	40,000
Lake Grace TV Reserve	2,595	114	94
Newdegate TV Reserve	910	0	0
Lake King TV Reserve	250	0	0
Varley Sullage Reserve	100	66	0
Lake Grace Sewerage Reserve	78,041	58,924	69,016
Lake Grace Recreation & Culture SAR	10	7	0
Lake King Recreation & Culture SAR	14,158	14,160	14,160
Computer Upgrade Reserve	10,500	10,385	11,178
Office Redevelopment Reserve	33,000	782	782
Photocopier Upgrade Reserve	5,850	5,308	5,226
Newdegate Sports Dam Reserve	6,815	5,910	5,000
Newdegate Stadium Floor Reserve	5,400	5,000	5,000
Community Water Supply Reserve	5,000	0	0
	<u>583,190</u>	<u>261,016</u>	<u>247,030</u>
Transfers from Reserves			
Emergency Services Reserve	-10,000	0	-10,000
Housing Reserve	-20,000	-100,000	-100,000
Swimming Pool Reserve	-7,595	0	0
Land Development Reserve	-25,000	0	-124,452
Plant Replacement Reserve	0	-50,000	-50,000
Works and Services Reserve	-97,042	-40,000	-40,000
Newdegate Hall Reserve	-45,000	-20,000	-170,000
Lake Grace Sewerage Reserve	0	0	-150,000
Newdegate Indoor Rec Centre Reserve	0	-609	-609
Lake King Recreation & Culture SAR	-14,158	-15,518	-15,518
Newdegate TV Reserve	0	-285	-285
Computer Upgrade Reserve	0	-20,000	-20,000
Office Redevelopment Reserve	0	-19,481	-19,481
Newdegate Sports Dam Reserve	-22,688	0	0
	<u>-241,483</u>	<u>-265,893</u>	<u>-700,345</u>
Total Transfer to/(from) Reserves	<u>341,707</u>	<u>-4,877</u>	<u>-453,315</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Emergency Services Reserve

- to be used to fund volunteer bush fire brigades and other emergency services.

Housing Reserve

- to be used for additions and/or renovations of existing Council staff houses and the acquisition of new houses.

Swimming Pool (Lake Grace) Reserve

- to be used for the repair and improvement of the swimming pool and associated plant.

Land Development Reserve

- to be used for the development of new residential, commercial and industrial land.

Leave Reserve

- to be used to fund accrued leave entitlements of employees.

Plant Replacement Reserve

- to be used to be used for replacement of major items or road making plant.

Recreation Reserve

- to be used for the development of sport and recreation facilities.

Works and Services Reserve

- to be used for the expenditure associated with road and street works, including drainage.

Newdegate Hall Reserve

- to be used for the repair, renovation, addition to and improvements of the Newdegate Town Hall.

Lake Grace TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Lake Grace townsite.

Newdegate TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Newdegate townsite.

Lake King TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Lake King townsite.

Varley Sullage Reserve

- to be used for the expenditure associated with the servicing of loan and operations of the Varley Sullage Scheme.

Lake Grace Sewerage Scheme

- to be used for the renovation, addition and improvements of the Lake Grace Sewerage system.

Lake Grace (Specified Area Rate) Sport and Recreation Reserve

- to be used to meet expenditures associated with sport and recreation costs in the Lake Grace Specified Area.

Lake Grace (Specified Area Rate) Resource Centre Reserve

- to be used to meet loan servicing costs of borrowings raised for the Resource Centre.

Newdegate (Specified Area Rate) Sport and Recreation Reserve

- to be used to meet expenditures associated with sport and recreation costs in the Newdegate Specified Area.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

6. RESERVES (Continued)

Newdegate (Specified Area Rate) Resource Centre Reserve

- to be used to meet loan servicing costs of borrowings raised for the Resource Centre.

Newdegate (Specified Area Rate) Indoor Recreation Centre Reserve

- to be used to meet loan servicing costs of borrowings raised for the Indoor Recreation Centre.

Lake King (Specified Area Rate) Sport and Recreation Reserve

- to be used to meet expenditures associated with sport and recreation costs in the Lake King Specified Area.

Varley (Specified Area Rate) Sport and Recreation Reserve

- to be used to meet expenditures associated with sport and recreation costs in the Varley Specified Area.

Computer System Upgrade Reserve

- to be used to upgrade Council's existing IT Vision Management Software.

Administration Centre Upgrade Reserve

- to be used to upgrade Council Chambers and Administration Centre in Lake Grace.

Photocopier Replacement

- to be used to fund the replacement of Council's photocopier.

Newdegate Sports Dam Upgrade

- a contribution of \$5,000 per year (to be capped at \$50,000) for upgrade works to the Newdegate Sports Dam.

Newdegate Stadium Floor Reserve

- a contribution of \$5,000 per year (to be capped at \$50,000) for upgrade works to the Newdegate Stadium Floor.

Community Water Supply Reserve

- to be used to meet future commitments with the construction and maintenance of community water supplies.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
 CURRENT ASSETS		
Cash - Unrestricted	0	204,036
Cash - Restricted	1,762,583	1,420,877
Receivables	235,745	528,065
Inventories	<u>30,000</u>	<u>30,000</u>
	<u>2,028,328</u>	<u>2,182,978</u>
 LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>-265,745</u>	<u>-227,886</u>
NET CURRENT ASSET POSITION	1,762,583	1,955,092
Less: Cash - Restricted	<u>-1,762,583</u>	<u>-1,420,877</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>534,215</u></u>

The estimated surplus/(deficiency) c/fwd in the 2007/08 actual column represents the surplus (deficit) brought forward as at 1 July 2008.

The estimated surplus/(deficiency) c/fwd in the 2008/09 budget column represents the surplus (deficit) carried forward as at 30 June 2009.

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

8. RATING INFORMATION - 2008/09 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Budgeted Rate Revenue \$	2008/09 Budgeted Interim Rates \$	2008/09 Budgeted Back Rates \$	2008/09 Budgeted Total Revenue \$	2007/08 Actual \$
General Rate								
Gross Rental Value	7.2677	371	3,353,134	243,696	0	0	243,696	235,226
Unimproved Value	1.0490	588	153,250,484	1,607,598	0	0	1,607,598	1,526,279
Sub-Totals		959	156,603,618	1,851,294	0	0	1,851,294	1,761,505
Minimum Rates	Minimum \$							
Gross Rental Value	295.00	48	56,810	14,160	0	0	14,160	14,560
Unimproved Value	190.00	68	307,011	12,920	0	0	12,920	11,340
Sub-Totals		116	363,821	27,080	0	0	27,080	25,900
Specified Area Rates (Note 9)							1,878,374	1,787,405
							957,910	832,408
Discounts							2,836,284	2,619,813
Totals							0	0
							2,836,284	2,619,813

All land except exempt land in the Shire of Lake Grace is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2008/09 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

9. SPECIFIED AREA RATE - 2008/09 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2008/09 Budgeted Revenue \$	Budget Applied to Costs \$	2007/08 Actual \$
Lake Grace Sewerage	2.0000	GRV				
Residential - minimum	275.90			61,330	61,330	90249
Commercial - minimum	607.90			22,060	22,060	
Vacant Land - minimum	181.60			2,891	2,891	
Standard Connection		907.80				
1st Major Fixture		163.30		5,226	5,226	
Additional Fixtures		71.80		3,231	3,231	
Resource Centre						
Lake Grace	0.1617	GRV	2,370,672	3,833	3,833	3881
	0.0162	UV	50,424,100	8,146	8,146	8258
Newdegate	0.2271	GRV	701,827	1,594	1,594	1715
	0.0119	UV	56,913,400	6,796	6,796	7217
Sport & Recreation						
Varley	4.0642	GRV	108,977	4,429	4,429	2319
	0.3256	UV	18,072,800	58,843	58,843	30058
Lake King	1.9066	GRV	210,212	4,008	4,008	3531
	0.2260	UV	27,785,100	62,792	62,792	54270
Newdegate	5.2487	GRV	701,827	36,837	36,837	31135
	0.3668	UV	56,913,400	208,745	208,745	180103
Lake Grace	5.9130	GRV	2,370,672	140,179	140,179	125423
	0.6188	UV	50,424,100	312,012	312,012	278966
Ngt Indoor Rec Centre						
	0.5263	GRV	483,157	2,543	2,543	2548
	0.0459	UV	27,045,500	12,415	12,415	12,735
				957,910	957,910	832,408

The Specified Area Rates for Sewerage are levied to cover sewerage charges in Lake Grace. The Shire of Lake Grace is responsible for the operation and maintenance of the sewerage scheme. The proceeds of the rate are applied in full to the maintenance of the scheme, with the balance transferred into the Lake Grace Sewerage Scheme Reserve. The rates levied will enable Council to transfer approximately \$49,641 to Reserve.

The Specified Area Rates for Sport & Recreation are levied so that each locality is responsible for the net expenses associated with Sport & Recreation within that locality. The proceeds of the rate are applied in full to the Sport & Recreation expenses in the locality for which they are raised, therefore no transfer to or from reserve accounts will occur.

The Specified Area Rates for the Lake Grace and Newdegate Resource Centres, and the Newdegate Indoor Rec Centre, are levied to finance the borrowings obtained for the construction of these facilities. The proceeds of the rate are applied in full to financing the borrowing costs for which they are raised, therefore no transfer to or from reserve accounts will occur.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

10. SERVICE CHARGES - 2008/09 FINANCIAL YEAR

	Amount of Charge \$	2008/09 Budgeted Revenue \$	Budget Applied to Costs \$	2007/08 Actual \$
TV & Radio Charges				
Lake Grace	35.00	7,175	7,175	3,509
Newdegate	45.00	3,604	3,604	3,140
Lake King	115.00	2,860	2,860	2,675
		<u>13,639</u>	<u>13,639</u>	<u>9,324</u>

The service charges are for the provision of television and radio rebroadcasting services. The charges are applicable to all owners and occupiers within the applicable townsite.

The proceeds of the service charges are applied in full to the costs of maintenance and operation of the facility.

As such, no transfer to or from reserve accounts will occur.

An interest rate of 10% will be charged on all service charge payments which are late.

11. FEES & CHARGES REVENUE

	2008/09 Budget \$	2007/08 Actual \$
Governance	200	8,148
General Purpose Funding	12,650	13,369
Law, Order, Public Safety	3,100	2,158
Health	9,700	5,800
Housing	127,300	113,605
Community Amenities	97,325	89,638
Recreation & Culture	18,277	38,095
Transport	1,000	32,170
Economic Services	4,050	29,239
Other Property & Services	<u>22,450</u>	<u>17,928</u>
	<u><u>296,052</u></u>	<u><u>350,150</u></u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2008/09 FINANCIAL YEAR**

No discounts, incentives or write-offs are budgeted in 2008/09 in respect to rates

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

13. INTEREST CHARGES AND INSTALMENTS - 2008/09 FINANCIAL YEAR

An interest rate of 10% will be charged on all rate payments which are late. It is estimated this will generate income of \$6,000.

Three separate option plans will be available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full payment of rates and charges including arrears to be paid on or before 5 September 2008 or 35 days after the date of service appearing on the rate notice, whichever is the later. See note 12 for incentive provisions.

Option 2 (2 Instalments)

First instalment to be received on or before 5 September 2008 or 35 days after the date of service appearing in the rate notice, whichever is the later, including all arrears and half of the current rates and charges. The second and final payment is due 9 January 2009. The cost of instalment will comprise of simple interest of 5.5%pa calculated from the date the instalment is due, together with an administration fee of \$10.00 for the instalment notice.

Option 3 (4 Instalments)

First instalment to be received on or before 5 September 2008 or 35 days after the date of service appearing on the rate notice, whichever is the later, including all arrears and one quarter of the current rates and service charges. The second instalment is due on 7 November 2008, third instalment due 9 January 2009 and the final instalment is due on 13 March 2009. The cost of the instalment will comprise of simple interest of 5.5%pa calculated from the date the instalment is due, together with an administration fee of \$10.00 for each instalment notice.

The total revenue from the imposition of the interest and administration charges under these options is estimated at \$14,650.

	2008/09 Budget \$
Non Payment Penalty	6,000
Interest on Instalments	9,000
Administration Charges	5,650
	<u>20,650</u>

14. COUNCILLORS' REMUNERATION

The following fees, expenses and allowances are to be paid to council members and/or the president.

	2008/09 Budget \$	2007/08 Actual \$
Meeting Fees	20,720	17,984
President's Allowance	10,500	10,000
Deputy President's Allowance	2,625	2,587
Travelling Expenses	19,500	19,735
	<u>53,345</u>	<u>50,306</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash - Unrestricted	0	204,036	190,274
Cash - Restricted	<u>1,762,583</u>	<u>1,420,877</u>	<u>935,891</u>
	<u>1,762,583</u>	<u>1,624,913</u>	<u>1,126,165</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Restricted Cash

LOGCHOP Housing	60,920	60,920	50,921
Joint Venture Housing	12,811	12,811	5,811
Lakes Village Housing	25,658	25,658	20,658
Lakes LCDC	4,973	4,973	4,973
Unspent Grant - Rural Towns Program	8,550	8,550	0

Reserve Accounts

Emergency Services Reserve	20,442	28,187	17,883
Housing Reserve	93,097	104,717	107,826
Swimming Pool Reserve	600	7,595	7,501
Land Development Reserve	284,742	240,503	55,665
Long Service Leave Reserve	73,001	67,591	66,865
Plant Replacement Reserve	356,609	91,133	137,863
Recreation Reserve	609	564	535
Works and Services Reserve	64,240	149,337	147,488
Newdegate Hall Reserve	227,316	215,106	54,870
Lake Grace TV Reserve	4,775	2,180	2,160
Newdegate TV Reserve	910	0	0
Lake King TV Reserve	250	0	0
Varley Sullage Reserve	1,371	1,271	1,205
Lake Grace Sewerage Scheme Reserve	433,075	355,034	209,126
Lake Grace Recreation & Culture SAR	147	137	130
Lake Grace Resource Centre Reserve	0	0	0
Lake King Recreation & Culture SAR	0	0	0
Varley Recreation & Culture SAR	0	0	0
Computer System Upgrade Reserve	16,745	6,243	7,038
Office Redevelopment Reserve	33,000	0	0
Photocopier Upgrade Reserve	16,527	10,678	10,595
Newdegate Sports Dam Upgrade	6,815	22,689	21,778
Newdegate Stadium Floor Upgrade	10,400	5,000	5,000
Community Water Supply Reserve	5,000		
	<u>1,762,583</u>	<u>1,420,877</u>	<u>935,891</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

15. NOTES TO THE CASH FLOW STATEMENT

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	1,097,660	702,178	1,801,605
Amortisation			
Depreciation	2,174,313	2,144,426	2,147,001
(Profit)/Loss on Sale of Asset	-129,162	-187,449	-9,028
(Increase)/Decrease in Receivables	246,986	434,077	430,135
(Increase)/Decrease in Inventories			0
Increase/(Decrease) in Payables	83,192	-250,955	32,172
Increase/(Decrease) in Employee Provisions			10,876
Grants/Contributions for the Development of Assets	-1,282,975	-977,215	-1,846,467
Net Cash from Operating Activities	<u><u>2,190,014</u></u>	<u><u>1,865,062</u></u>	<u><u>2,566,294</u></u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5000
Credit Card Balance at Balance Date			
Total Amount of Credit Unused	<u><u>105,000</u></u>	<u><u>105,000</u></u>	<u><u>105,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Unused Loan Facilities at Balance Date	<u><u>105000</u></u>	<u><u>105000</u></u>	<u><u>105000</u></u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

16. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 01-Jul-08	Amounts Received	Amounts Paid	Balance 30-Jun-09
	\$	\$	(\$)	\$
Hall Bond Deposits	4,670	1,000	-2,000	3,670
Housing Bond Deposits	3,038	1,500	-1,000	3,538
Builders Registration Board	31	500	-531	0
BCITF	211	500	-711	0
Miscellaneous Deposits	155			155
	<u>8,105</u>			<u>7,363</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2008/09

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2008/09.

**SHIRE OF LAKE GRACE
SCHEDULE OF FEES AND CHARGES – 2008/09**

GENERAL PURPOSE FUNDING

Rating Enquiries

(Account I030205)

Property Settlement Enquiry Fee	\$25.00 (GST Free)
Complete Property Search Fee	\$50.00 (GST Free)

GOVERNANCE

Maps

(Account I042442)

Black & White Maps	\$6.60 (Inc GST)
Coloured Maps	\$9.90 (Inc GST)
Black & White Maps (laminated)	\$16.50 (Inc GST)
Coloured Maps (laminated)	\$19.80 (Inc GST)

Other

(Account I042540)

Electoral Rolls	\$5.50 (Inc GST)
History Book	\$35.00 (Inc GST)
Copy of Council Minutes (per annum)	\$108.90 (Inc GST)
Freedom of Information (FOI) application fee	\$30.00 (GST Free)
FOI – search fee per hour	\$45.00 (GST Free)

LAW, ORDER & PUBLIC SAFETY

Dog Pound Fees

(Account I052410)

Shire Impounding Fee	\$49.50 (Inc GST)
Shire Pound Sustenance Fee (per day)	\$13.20 (Inc GST)

Dog Registrations Fees

(Account I05420)

One Year – Female/Male	
• Sterilised	\$10.00 (GST Free)
• Unsterilised	\$30.00 (GST Free)
One Year – Female/Male – Droving Dog	
• Sterilised	\$2.50 (GST Free)
• Unsterilised	\$10.00 (GST Free)
Three Years – Female/Male	
• Sterilised	\$18.00 (GST Free)
• Unsterilised	\$75.00 (GST Free)
Three Years – Female/Male – Droving Dog	
• Sterilised	\$5.00 (GST Free)
• Unsterilised	\$20.00 (GST Free)
Eligible Pensioner – 50% discount	

HEALTH

Stallholders Fees

(Account I074420)

Annual	\$77.00 (Inc GST)
Quarterly	\$19.25 (Inc GST)
Monthly	\$6.60 (Inc GST)
Daily	\$6.60 (Inc GST)

Caravan Parks – Privately Owned

(Account I074422)

Caravan Park Licence	\$220.00 (GST Free)
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Building Rentals

(Account I077395)

Dental Surgery Lease Rental (per quarter) \$1,430.00 (Inc GST)

Hire of Council Buildings

(Account I077450)

Old Doctors Surgery \$20.00 per day (Inc GST)

HOUSING**Council Housing Rentals (Staff)**

(where otherwise not agreed to in employment contracts)

(Account I143050)

6 Banksia Place, Lake Grace (per week) \$188.00 (GST Free)

10A Gumtree Drive, Lake Grace (per week) \$142.00 (GST Free)

10B Gumtree Drive, Lake Grace (per week) \$142.00 (GST Free)

33 Absolon Street, Lake Grace (per week) \$114.00 (GST Free)

74 Stubbs Street, Lake Grace (per week) \$106.00 (GST Free)

3 Clarke Avenue, Lake Grace (per week) \$126.00 (GST Free)

54A Bennett Street, Lake Grace (per week) \$146.00 (GST Free)

54B Bennett Street, Lake Grace (per week) \$146.00 (GST Free)

(Account I042100)

6 Blackbutt Way, Lake Grace (per week) \$255.00 (GST Free)

5 Banksia Place, Lake Grace (per week) \$192.00 (GST Free)

23 Absolon Street, Lake Grace (per week) \$106.00 (GST Free)

8 Wattle Drive, Lake Grace (per week) \$230.00 (GST Free)

LOGCHOP Housing

(unless reduced by low-income rent assistance as specified by Department of Housing and Works)

(Account I093410)

69A Bennett Street, Lake Grace (per week) \$92.00 (GST Free)

69B Bennett Street, Lake Grace (per week) \$132.00 (GST Free)

9A Collier Street, Newdegate (per week) \$92.00 (GST Free)

9B Collier Street, Newdegate (per week) \$92.00 (GST Free)

11A Collier Street, Newdegate (per week) \$92.00 (GST Free)

11B Collier Street, Newdegate (per week) \$92.00 (GST Free)

Joint Venture Housing

(unless reduced by low-income rent assistance as specified by Department of Housing and Works)

(Account I094430)

40A Maley Street, Newdegate (per week) \$100.00 (GST Free)

40B Maley Street, Newdegate (per week) \$100.00 (GST Free)

41A Maley Street, Newdegate (per week) \$100.00 (GST Free)

41B Maley Street, Newdegate (per week) \$100.00 (GST Free)

169A Pickernell Way, Lake King (per week) \$100.00 (GST Free)

169B Pickernell Way, Lake King (per week) \$90.00 (GST Free)

170A Pickernell Way, Lake King (per week) \$100.00 (GST Free)

170B Pickernell Way, Lake King (per week) \$100.00 (GST Free)

67A Bennett Street, Lake Grace (per week) \$114.00 (GST Free)

67B Bennett Street, Lake Grace (per week) \$114.00 (GST Free)

13 Arthur Street, Varley (per week) \$120.00 (GST Free)

48A Tamar Terrace, Varley (per week) \$90.00 (GST Free)

48B Tamar Terrace, Varley (per week) \$90.00 (GST Free)

Lakes Village Housing

(Account I095420)

Lakes Village Unit – Single (per week) \$50.00 (GST Free)

Lakes Village Units – Double (per week) \$70.00 (GST Free)

COMMUNITY AMENITIES

Refuse Removal Charges

(Account I101410)

Lake Grace Weekly Kerbside Collection (per year)	\$77.00 (GST Free)
Newdegate Weekly Kerbside Collection (per year)	\$148.00 (GST Free)
Lake King Weekly Kerbside Collection (per year)	\$148.00 (GST Free)
Varley Weekly Kerbside Collection (per year)	\$148.00 (GST Free)
Pensioners Discount	50%
(As determined by the Pensioners (Rates, Rebates and Deferments) Act 1995)	
Trade and Other Refuse (per m3)	\$55.00 (Inc GST)
Commercial (per m3)	\$7.70 (Inc GST)

(Account I101415)

Additional Lake Grace Weekly Kerbside Collection (per year)	\$84.70 (Inc GST)
Additional Newdegate Weekly Kerbside Collection (per year)	\$162.80 (Inc GST)
Additional Lake King Weekly Kerbside Collection (per year)	\$162.80 (Inc GST)
Additional Varley Weekly Kerbside Collection (per year)	\$162.80 (Inc GST)

Recycling Collection

(Account I101412)

Lake Grace Fortnightly Kerbside Collection (per year)	\$98.50 (GST Free)
Newdegate Fortnightly Kerbside Collection (per year)	\$98.50 (GST Free)

Septic Tank Fees

(Account I103441)

Application Fee	\$104.00 (GST Free)
Inspection Fee	\$104.00 (GST Free)

Asbestos Waste Disposal

Disposal at Council nominated Refuse Site	\$100.00 plus \$50 per tonne (Inc GST)
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Town Planning Fees

(Account I106110)

Determination of development application (other than for an extractive industry) where the estimated cost of the development is:

- | | |
|---|---|
| a) Not more than \$50,000 | \$123.00 (GST Free) |
| b) More than \$50,000 but not more than \$500,000 | 0.23% est cost (GST Free) |
| c) More than \$500,000 but not more than \$2,500,000 | \$1,415.00 + .18%
for every dollar in excess of \$500,000 |
| d) More than \$2,500,000 but not more than \$5,000,000 | \$5,846.00 + 0.15% (GST Free)
for every dollar in excess of \$2.5million |
| e) More than \$5,000,000 but not more than \$21,500,000 | \$10,462.00 + 0.1% (GST Free)
for every dollar in excess of \$5million |
| f) More than \$21,500,000 | \$30,769.00 (GST Free) |

and, if the development has been commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e), or (f)

Determination of development application for extractive industry	\$615.00 (GST Free)
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and, if the development has commenced or been carried out, an additional amount of \$1,230 by way of penalty

Provision of sub-division clearance	
• Not more than 5 lots (per lot)	\$62.00 (GST Free)
• More than 5 lots but not more than 195 lots (per lot)	\$62.00 per lot for the first 5 lots then \$31 per lot (GST Free)
• More than 195 lots	\$6,154.00 (GST Free)
Application for approval of home occupation	
• Initial Fee	\$185.00 (GST Free)
	<i>and, if the home occupation has commenced, an additional amount of \$370 by way of penalty</i>
• Renewal Fee	\$62.00 (GST Free)
	<i>and, if the approval to be renewed has expired, an additional amount of \$124 by way of penalty</i>
Application for change of use or for change or continuation of a non-conforming use where development is not occurring	\$246.00 (GST Free)
	<i>and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, and additional amount of \$492 by way of penalty</i>
Issue of zoning certificate	\$62.00 (GST Free)
Reply to a property settlement questionnaire	\$68.20 (Inc GST)
Issue of written planning advice	\$68.20 (Inc GST)
Scheme Amendments	
• upon lodgement of the Scheme Amendment request with the Local Government	\$1000.00 (GST Free)
• following initiation of Scheme Amendment by the Local Government and prior to referral to the EPA for environmental clearance	\$1000.00 (GST Free)
Structure Plans	
• upon lodgement of the Structure Plan with the Local Government	\$1000.00 (GST Free)
• following adoption of the Structure Plan by the Local Government and prior to public advertising	\$1000.00 (GST Free)
Cemetery Fees (Account I107410)	
Interment – Adult Burial	\$540.00 (Inc GST)
Interment – Child Burial (under 7 years)	\$400.00 (Inc GST)
Re-Opening Fee – Adult	\$540.00 (Inc GST)
Re-Opening Fee – Child	\$400.00 (Inc GST)
Grant of Right of Burial (25 years)	
Land for grave 2.4m x 1.2m	\$50.00 (Inc GST)
Land for grave 2.4m x 2.4m	\$80.00 (Inc GST)
Land for grave 2.4m x 3.6m	\$100.00 (Inc GST)
Additional Burial Services	
Interment without due notice	\$60.00 (Inc GST)
Grave Digging beyond 1.8m	\$50.00 (Inc GST)
Vault Permit	\$15.00 (Inc GST)
Interment (Weekends and Public Holidays)	\$132.00 (Inc GST)
Exhumation	\$540.00 (Inc GST)
Re-interment after exhumation	\$540.00 (Inc GST)

Monumental Permit Fees	
Permit – Headstone Erection	\$60.00 (Inc GST)
Permit – Monument	\$150.00 (Inc GST)
Permit to enclose with kerbing, repair or renovate any existing monumental work	\$60.00 (Inc GST)
Placement of Ashes	
Interment of ashes in a family grave	\$60.00 (Inc GST)
Niche Wall	
Single	\$30.00 (Inc GST)
Double	\$60.00 (Inc GST)
Interment of Ashes in Niche Wall	
Normal working day	\$90.00 (Inc GST)
Non workday	\$165.00 (Inc GST)

RECREATION AND CULTURE

Hall Hire Fees (for all halls within the Shire)

No fee for local “not for profit” organisations, and/or individuals residents within the Shire, or non-resident ratepayers

(Account I111410)

Travelling Shows

Hall including supper room and kitchen

- Evening (6.00pm – 2.00am) \$88.00 (Inc GST)
- Before Noon (Morning session) \$33.00 (Inc GST)
- After Noon (Afternoon session) \$33.00 (Inc GST)

Supper Room and Kitchen only

- Day Session (10.00am to 6.00pm) \$27.50 (Inc GST)
- Evening (6.00pm to 2.00am) \$55.00 (Inc GST)

Community Hire (Short Term Hire)

Hall including supper room and kitchen

- Prior to 6.00pm (per hour) \$5.50 (Inc GST)
- Prior to 6.00pm (day) \$33.00 (Inc GST)
- After 6.00pm (per hour) \$16.50 (Inc GST)
- After 6.00pm (night) \$88.00 (Inc GST)

Community Hire (Multiple Hall Hirer 2 – 5 times/week)

Hall including supper room and kitchen

- Prior to 6.00pm (per hour) \$2.75 (Inc GST)
- Prior to 6.00pm (day) \$16.50 (Inc GST)
- After 6.00pm (per hour) \$6.60 (Inc GST)
- After 6.00pm (night) \$38.50 (Inc GST)

Community Hire (Multiple Hall Hirer excess of 5 per week)

Hall including supper room and kitchen

- Prior to 6.00pm (per hour) \$2.20 (Inc GST)
- Prior to 6.00pm (day) \$11.00 (Inc GST)
- After 6.00pm (per hour) \$4.40 (Inc GST)
- After 6.00pm (night) \$22.00 (Inc GST)

Community Hire (Short Term Hire)

Supper room and kitchen only

- Prior to 6.00pm (per hour) \$4.40 (Inc GST)
- Prior to 6.00pm (day) \$27.50 (Inc GST)
- After 6.00pm (per hour) \$7.70 (Inc GST)
- After 6.00pm (night) \$55.00 (Inc GST)

Community Hire (Multiple Hall Hirer 2 – 5 times/week)

Supper room and kitchen only

- Prior to 6.00pm (per hour) \$2.20 (Inc GST)
- Prior to 6.00pm (day) \$13.20 (Inc GST)
- After 6.00pm (per hour) \$4.40 (Inc GST)
- After 6.00pm (night) \$27.50 (Inc GST)

Community Hire (Multiple Hall Hirer excess of 5 per week)

Supper room and kitchen only

- Prior to 6.00pm (per hour) \$1.65 (Inc GST)
- Prior to 6.00pm (day) \$7.70 (Inc GST)
- After 6.00pm (per hour) \$3.30 (Inc GST)
- After 6.00pm (night) \$16.50 (Inc GST)

Hall Hire Bonds

- Hire without the serving of liquor \$100.00 (GST Free)
- Hire when liquor is to be served \$200.00 (GST Free)
- Trestle and Chair Deposit \$100.00 (GST Free)

Trestle and Chair Hire

- Trestles \$1.65 (Inc GST)
- Chairs \$5.50 per 10
or part thereof (Inc GST)

Liquor Permit Fees

- Per Permit (per day) \$5.50 (Inc GST)

Lakes Village Hall

- Hour \$13.20 (Inc GST)
- Day \$38.50 (Inc GST)

Swimming Pool Fees

(Account I112410)

- Adults (excluding Seniors/Pensioners/Spectators) \$3.00 (Inc GST)
- Child or Student (over 5 years) \$2.00 (Inc GST)
- Toddlers (under 5 years) Free
- Spectator (Non Swimmer) Free
- Seniors/Pensioners \$1.00 (Inc GST)
- Swimming Classes (Vacation & Interim) \$1.00 (Inc GST)

Season Tickets

- Adult (16 years and over) \$60.00 (Inc GST)
- Child, Student, Senior, Pensioners \$50.00 (Inc GST)
- Family + 2 dependent children \$130.00 (Inc GST)
- Family + 3 or more dependent children \$145.00 (Inc GST)

Discount on season tickets

- 15 kilometres and over from pool 10%
- ½ season (from 20 January) 50%

- Swimming Coaching (when available) \$3.00 per class (Inc GST)
- One-on-One Swimming Tutor (when available) \$30.00 per hour (Inc GST)

Australia Day Lions Celebration

Free Entry until 12 noon

Sale of Fitness Equipment

(Account I112420)

Cost plus 5% mark-up (Inc GST)

Aquatic and Recreation Classes

(Account I112416 - Lake Grace)

Individual Class Participant Fee	\$3.00 (Inc GST)
Three Month Membership	\$30.00 (Inc GST)
Annual Membership	\$100.00 (Inc GST)
Annual Membership (including Pool Season Ticket)	\$150.00 (Inc GST)
ARC Swim School	\$60.00 (Inc GST)

Newdegate Recreation Centre

(Account I113450)

Meeting	\$55.00 (Inc GST)
Private Event	\$165.00 (Inc GST)
Bond for Private Event	\$200.00 (Inc GST)

TRANSPORT

Sales of Stock and Materials

(Account I122364)

Gravel ex pits – per m ³	\$2.75 (Inc GST)
Gravel ex Town Stock – per m ³	\$13.20 (Inc GST)
Sand ex Town Stock – per m ³	\$27.50 (Inc GST)
Materials ex Stock	Cost + 12.5% (Inc GST)
5ml, 7mlo, 10ml & 14m Aggregate ex Stock – per m ³	\$66.00 (Inc GST)

ECONOMIC SERVICES

Building Control

(Account I133410)

Building Application Fees	
Class 1 or 10 Building (or 0.318% of estimated value)	\$85.00 minimum (GST Free)
Other Buildings (\$85.00 min or 0.186% of estimated value)	\$85.00 minimum (GST Free)
Demolition Licence Fee	\$50.00 (GST Free)
Swimming Pool Inspection Fee	\$55.00 (Inc GST)
Building Registration Board Fee (BRB)	\$39.00 (GST Free)
BCITF (where estimated value exceeds \$20,000)	0.2% of Est. Value (GST Free)

OTHER PROPERTY AND SERVICES

Hire of Plant (includes operator)

(Account I141460)

Grader – per hour	\$143.00 (Inc GST)
Loader (Large) – per hour	\$143.00 (Inc GST)
Loader (Small) – per hour	\$121.00 (Inc GST)
Truck (Semi-side Tipper) – per hour	\$132.00 (Inc GST)
Truck (8-wheeler) – per hour	\$110.00 (Inc GST)
Truck (Single Axle) – per hour	\$88.00 (Inc GST)
Backhoe – per hour	\$113.40 (Inc GST)
Multi Wheel Roller (16 tonne) – per hour	\$93.50 (Inc GST)
Vibrating Roller (60 inch) – per hour	\$95.70 (Inc GST)
Tractor – per hour	\$77.00 (Inc GST)
Tractor (with road broom attached) – per hour	\$82.50 (Inc GST)
Tractor (with slasher) – per hour	\$82.50 (Inc GST)
J/Deere Tractor Mower – per hour	\$71.50 (Inc GST)
Light Vehicle Hire (when required) – cents/km	\$0.85 (Inc GST)
Sundry Plant (Compactor) – per day	\$48.40 (Inc GST)

Private Works

(Account I141460)

Private Works based on cost plus	
Cost plus administration fee of 12.5%	
Plus profit margin of 12.5%	
(Non-profit organisations exempt from 12.5% profit margin)	

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	GENERAL PURPOSE FUNDING RATES			
	<u><i>Operating Expenditure</i></u>			
E030010	Salary & Wages	19,710	17,152	16,733
E030100	Administration Allocated	73,636	80,623	91,134
E030140	Rates Consultancy	350	115	420
E030220	Valuation Expenses	15,560	27,051	10,370
E030230	Rates Collection Fees	1,500	4,962	4,000
E030240	Title Searches	400	188	300
E030250	Rates Written Off	-	163	-
	Sub Total	111,156	130,255	122,957
	<u><i>Operating Income</i></u>			
I030101	GRV Valuations	(230,283)	(231,718)	(243,696)
I030102	UV Valuations	(1,526,279)	(1,526,279)	(1,607,598)
I030131	GRV Minimum Rates	(14,560)	(14,560)	(14,160)
I030132	UV Minimum Rates	(11,340)	(11,340)	(12,920)
I030135	Interim Rates	-	(3,869)	-
I030140	Rates Collection Fee Recoup	(1,500)	(5,233)	(4,000)
I030141	Ex-Gratia Contribution - CBH	(26,500)	(27,343)	(29,451)
I030201	Rates Non Payment Penalty	(5,400)	(8,104)	(6,000)
I030203	Write Offs	-	349	-
I030205	Rates Account Enquiry Fees	(1,495)	(2,882)	(3,000)
I030206	Rates Instalment Interest	(7,800)	(9,188)	(9,000)
I030210	Rounding Account	-	8	-
I030250	Admin Fee - Rate Instalments	(5,400)	(5,620)	(5,650)
I030401	Pensioner Deferred Rates - Interest	(387)	(455)	(528)
	Sub Total	(1,830,944)	(1,846,234)	(1,936,003)
	TOTAL RATES	(1,719,788)	(1,715,979)	(1,813,046)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	GENERAL PURPOSE GRANTS			
	<i><u>Operating Income</u></i>			
1030301	Grants Commission - General	(520,133)	(523,157)	(561,077)
1030302	Grants Commission - Road Funds	<u>(946,116)</u>	<u>(953,765)</u>	<u>(1,004,742)</u>
	Sub Total	(1,466,249)	(1,476,922)	(1,565,819)
	TOTAL GENERAL PURPOSE GRANTS	(1,466,249)	(1,476,922)	(1,565,819)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
GENERAL FINANCE				
<u>Operating Expenditure</u>				
E160100	Administration Allocated	128,229	140,467	158,779
E160107	Interest on Overdraft	150	811	1,000
	Sub Total	128,379	141,278	159,779
<u>Operating Income</u>				
I160210	Interest on Investment - General Fund	(60,000)	(55,266)	(55,000)
I160215	Interest on Investment - Reserve Account Deposits	(47,121)	(61,354)	(104,625)
	Sub Total	(107,121)	(116,620)	(159,625)
<u>Capital Expenditure</u>				
E150011	Emergency Services - Transfer to Reserve	1,167	1,472	2,255
E150012	Housing - Transfer to Reserve	8,575	5,467	8,380
E150013	Swimming Pool - Transfer to Reserve	303	397	600
E150014	Land Development - Transfer to Reserve	7,285	9,671	19,240
E150015	Leave - Transfer to Reserve	2,803	3,529	5,410
E150016	Plant Replacement - Transfer to Reserve	5,493	3,763	7,290
E150017	Recreation - Transfer to Reserve	-	29	45
E150018	Works & Services - Transfer to Reserve	5,948	7,797	11,945
E150019	Newdegate Hall - Transfer to Reserve	-	10,236	17,210
E150020	Lake Grace TV - Transfer to Reserve	94	114	175
E150023	Varley Sullage - Transfer to Reserve	-	66	100
E150024	Computer Upgrade - Transfer to Reserve	1,178	391	500
E150025	LG Sewerage Scheme - Transfer to Reserve	13,267	16,422	28,400
E150026	Ngt Sport & Rec SAR - Transfer to Reserve	-	-	-
E150032	LG Sport & Rec SAR - Transfer to Reserve	-	-	10
E150033	Office Redevelopment - Transfer to Reserve	782	782	-
E150034	Photocopier Upgrade - Transfer to Reserve	226	309	850
E150035	Ngt Sports Dam - Transfer to Reserve	-	911	1,815
E150036	Ngt Stadium Floor - Transfer to Reserve	-	-	400
	Sub Total	47,121	61,354	104,625
	TOTAL GENERAL FINANCING	68,379	86,012	104,779
	TOTAL GENERAL PURPOSE FUNDING	(3,117,658)	(3,106,889)	(3,274,086)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	GOVERNANCE			
	MEMBERS OF COUNCIL			
	<u>Operating Expenditure</u>			
E041020	Members Travelling	16,424	19,735	19,500
E041025	Councillor Training	2,850	810	2,430
E041030	Conference Expenses	18,000	17,876	22,000
E041040	Election Expenses	10,000	7,040	-
E041060	President's Allowance	10,000	10,000	10,500
E041065	Deputy President's Allowance	3,500	2,587	2,625
E041070	Councillor's Attendance Fees	19,320	17,984	20,720
E041110	Receptions, Functions, Refreshments	9,350	9,521	7,900
E041115	Community Services Functions	-	-	2,500
E041120	Council Annual Dinner Expenses	7,500	1,352	7,500
E041125	Christmas Party / Staff Functions	-	-	5,400
E041150	Councillor's Insurances	18,646	19,538	20,320
E041160	Subscriptions	13,000	13,993	13,920
E041170	Councillor's Other Expenses	4,800	7,261	5,300
E041175	Community Conference Contribution	3,200	2,293	-
E041190	Donations & Ex-gratia payments	5,300	1,784	4,600
E041195	Newdegate Field Day Sponsorship	6,659	6,140	9,884
E041196	Sustainability Development	20,000	3,782	5,000
E041200	Junior Council Expenses	2,000	-	-
E041300	Administration Allocated	223,448	244,769	276,680
E041990	Depreciation	2,267	2,267	2,267
	Sub Total	396,264	388,734	439,046
	<u>Operating Income</u>			
I041370	Reimbursements	-	(980)	-
	Sub Total	-	(980)	-
	TOTAL MEMBERS OF COUNCIL	396,264	387,754	439,046

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
GOVERNANCE GENERAL				
<u>Operating Expenditure</u>				
E042010	Salaries & Wages	362,309	432,010	481,098
E042020	Superannuation - Council Contribution	64,938	64,965	68,946
E042021	Workers Compensation Insurance	18,093	20,239	20,208
E042023	Fringe Benefits Tax	17,488	31,807	26,265
E042024	Staff Conference & Travel Expenses	8,000	5,408	8,500
E042025	Staff Training	8,000	7,756	8,000
E042026	Staff Uniform Allowances	3,000	4,226	3,700
E042027	Professional Services Contract	4,000	7,163	-
E042029	Consultancy Charges	5,000	31,923	14,350
E042030	Vehicle Expenses CEO LG001	6,066	6,809	6,365
E042031	Vehicle Expenses MCRS LG139	4,575	3,820	5,205
E042035	Vehicle Expenses MCMS LG1767	3,826	4,203	5,205
E042050	Shire Office Maintenance Expenses	33,405	35,300	40,730
E042070	Printing & Stationery	14,602	10,834	13,200
E042080	Telephone/Facsimile Expenses	15,508	20,880	18,174
E042090	Postage & Freight	4,000	1,012	1,200
E042100	Advertising	3,000	4,777	3,500
E042110	Office Equipment Maintenance	4,353	4,370	4,500
E042120	Bank Charges	2,196	2,791	5,830
E042125	EFTPOS Machine	4,638	3,035	-
E042140	Computer Operating Expenses	26,824	25,357	24,362
E042141	Community Website - LotteryWest	10,409	-	10,410
E042161	Staff Amenities	2,000	1,711	2,000
E042200	Audit Fees	12,000	4,200	10,750
E042230	Legal Expenses	3,500	1,029	2,000
E042245	Insurances	18,576	19,591	20,374
E042249	MCMS Residence	4,560	2,280	-
E042250	5 Banksia Place (MCRS)	1,153	2,013	12,691
E042251	23 Absolon Street	1,633	1,587	-
E042252	33 Absolon Street (MCMS)	-	-	2,646
E042253	6 Blackbutt Way (CEO)	7,651	5,597	8,313
E042254	Interest - Loan 175	6,768	6,768	6,342
E042255	Interest - Loan 181	23,399	23,243	22,761
E042270	Cultural Development & Planning	-	50	100
E042275	Community Concert	5,000	59	-
E042280	Strategic Development Plan	15,000	5,973	10,277
E042285	Lake Grace Centenary Celebrations	10,000	191	15,403
E042290	Review of Local Laws	-	-	15,000
E042291	WAAMI Asset Management Program	-	-	11,175
E042292	LotteryWest - Purchase Folding Machine	-	-	850
E042300	Administration Costs Allocated	(744,598)	(805,428)	(910,430)
E042500	Sundry Debtors Written Off	-	37	-
E042920	Loss on Sale of Assets	9,128	2,416	-
E042990	Depreciation	63,496	76,454	82,578
	Sub Total	63,496	76,454	82,578
<u>Operating Income</u>				
I042100	Admin Staff Housing Rent	(2,640)	(3,680)	-
I042102	Grant - Community Website - LotteryWest	(10,409)	-	(10,410)
I042103	Grant - Folding Machine - LotteryWest	-	-	(850)
I042105	Grant - Project Administration - LotteryWest	(10,000)	-	(10,000)
I042110	Lake Grace Centenary - Sponsor/Grant	(10,000)	-	(10,000)
I042370	Reimbursements	-	(50)	-
I042397	Rebates & Commissions	-	(447)	(750)
I042442	Other Sundry Income	-	(4,271)	-
I042450	Sale of Electoral Rolls/Maps	(300)	(197)	(200)
I042910	Proceeds from sale of vehicles	(75,000)	(15,455)	(75,000)
I042920	Realisation of Assets	75,000	15,455	75,000
I042990	Profit on Sale of Assets	(8,307)	-	(8,774)
	Sub Total	(41,656)	(8,645)	(40,984)
<u>Capital Expenditure</u>				
E042175	Loan 175 Redemption	6,542	6,542	6,957
E042181	Loan 181 Redemption	8,064	8,064	8,537
E042540	Furniture & Office Equipment	-	-	7,975
E042543	Computer/Server Upgrade	26,500	26,582	-
E042547	Administration Office Landscaping	25,000	9,153	-
E042549	Council Office Building Upgrade - Retention	24,725	28,465	-

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
E042550	Purchase Admin Vehicles	96,000	28,552	117,000
E042557	Replace front & back veranda - 23 Absolon St	5,000	1,539	10,000
E042558	Renovate 5 Banksia Place, Lake Grace	8,000	10,454	-
E042560	Computer upgrade - Tsfr to Res	10,000	10,000	10,000
E042563	Refurbish - 33 Absolon Street	-	-	20,000
E042570	Office Redevelopment - Transfer to Reserve	-	-	33,000
E042580	Photo.Upgrade Tsf to Reserve	5,000	5,000	5,000
E042590	SAR LK Hall - Tsf to Reserve	14,160	14,160	14,158
E042595	SAR Ngt Hall - Tsf to Reserve	20,000	20,000	20,000
	Sub Total	<u>248,991</u>	<u>168,511</u>	<u>252,627</u>
	<u>Capital Income</u>			
I042620	Computer Upgrade-Tsf from Res	(20,000)	(20,000)	-
I042630	Office Redev-Tsf from Res	(19,481)	(19,481)	-
I042650	Housing - Transfer from Reserve	-	-	(20,000)
	Sub Total	<u>(39,481)</u>	<u>(39,481)</u>	<u>(20,000)</u>
	TOTAL GOVERNANCE GENERAL	231,350	196,839	274,221
	TOTAL GOVERNANCE	627,614	584,593	713,267

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	LAW, ORDER, PUBLIC SAFETY			
	FIRE PREVENTION			
	<u>Operating Expenditure</u>			
E051050	Bushfire Insurance	5,816	5,885	6,181
E051060	Maintain Bushfire Equipment	7,181	11,791	6,665
E051070	Purchase Bushfire Tools / Equipment	6,029	5,334	3,127
E051285	Protective Clothing	5,000	551	5,000
E051290	Bushfire Travel & Brigade Expenses	2,000	1,108	1,800
E051360	Lake King Fire Truck Expenses	1,973	2,256	2,002
E051365	Lake King Fire Station Expenses	1,219	1,265	1,436
E051370	Varley Fire Truck Expenses	2,145	2,864	3,076
E051375	Varley Fire Station Expenses	625	125	779
E051563	Newdegate Fire Truck Expenses	4,419	4,543	4,562
E051564	Newdegate Fire Station Expenses	993	1,547	1,712
E051570	Administration Allocated	15,157	11,115	12,564
E051580	Bushfire AGM Expenses	500	931	1,000
E051990	Depreciation	70,612	70,813	70,813
	Sub Total	<u>123,669</u>	<u>120,129</u>	<u>120,717</u>
	<u>Operating Income</u>			
I051040	Grant - FESA ESL Operating Grant	(33,200)	(33,200)	(36,340)
I051060	ESL Administration Fee	<u>(8,000)</u>	<u>295</u>	<u>(4,000)</u>
	Sub Total	<u>(41,200)</u>	<u>(32,905)</u>	<u>(40,340)</u>
	<u>Capital Expenditure</u>			
E051172	Fire Shed - Varley	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	Sub Total	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>Capital Income</u>			
I051750	Emergency Services - Transfer from Reserve	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
	Sub Total	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
	TOTAL FIRE PREVENTION	82,469	87,224	80,377

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
ANIMAL CONTROL				
<u>Operating Expenditure</u>				
E052260	Wild Dog Contribution	5,000	5,000	5,000
E052270	Ranger Services - Contract	5,000	8,429	15,000
E052280	Other Control Expenses	200	157	500
E052290	Dog Pound Expenses	100	7	100
E052295	Administration Allocated	7,618	8,376	9,468
	Sub Total	<u>17,918</u>	<u>21,969</u>	<u>30,068</u>
<u>Operating Income</u>				
I052400	Dog Infringements	(300)	34	(1,000)
I052410	Impounding Fees	-	-	(100)
I052420	Dog Registration Fees	(1,700)	(2,192)	(2,000)
	Sub Total	<u>(2,000)</u>	<u>(2,158)</u>	<u>(3,100)</u>
	TOTAL ANIMAL CONTROL	15,918	19,811	26,968

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
EMERGENCY SERVICES				
<u><i>Operating Expenditure</i></u>				
E053101	Local Emergency Management Committee (LEMC)	1,000	-	1,170
E053102	AWARE Program	7,950	2,062	-
E053103	Community Safety & Crime Prevention	20,000	3,276	21,724
E053104	Emergency Management Plan	18,556	16,065	-
E053170	Administration Allocated	1,270	1,369	1,548
	Sub Total	<u>48,776</u>	<u>22,772</u>	<u>24,442</u>
<u><i>Operating Income</i></u>				
I053102	AWARE Program - Grant	(4,295)	-	(4,295)
I053103	Grant - Community Safety & Crime Prevention	-	(6,200)	-
I053104	Emergency Management Plan - Grant	(4,920)	(2,391)	-
	Sub Total	<u>(9,215)</u>	<u>(8,591)</u>	<u>(4,295)</u>
	TOTAL EMERGENCY SERVICES	39,561	14,181	20,147
	TOTAL LAW ORDER PUBLIC SAFETY	137,948	121,216	127,492

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	HEALTH			
	MATERNAL AND INFANT HEALTH			
	<u>Operating Expenditure</u>			
E071001	Lake Grace Infant / Childcare Compliance	-	-	1,000
E071002	Newdegate Infant Health Centre	296	421	480
E071110	Administration Allocated	3,809	4,188	4,734
	Sub Total	<u>4,105</u>	<u>4,609</u>	<u>6,214</u>
	TOTAL MATERNAL AND INFANT HEALTH	4,105	4,609	6,214

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
ADMINISTRATION AND INSPECTION				
<u>Operating Expenditure</u>				
E074011	Contract Environmental Health Officer	39,243	33,752	36,000
E074285	Mosquito Control	3,000	-	4,000
E074290	Analytical Expenses	1,990	1,158	1,720
E074295	Administration Allocated	2,539	2,819	3,187
	Sub Total	<u>46,772</u>	<u>37,729</u>	<u>44,907</u>
<u>Operating Income</u>				
I074422	Caravan Park Licences	(600)	(600)	(660)
	Sub Total	<u>(600)</u>	<u>(600)</u>	<u>(660)</u>
<u>Capital Expenditure</u>				
E074500	Mosquito Fogger	-	-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL ADMINISTRATION AND INSPECTION	46,172	37,129	44,247

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	OTHER			
	<u>Operating Expenditure</u>			
E077011	LG Ambulance Centre - Expenses	100	17	50
E077012	Ngt Ambulance Centre - Expenses	150	-	50
E077014	LK Health Centre - Telephone	436	419	424
E077015	Varley Health Service	1,000	-	1,000
E077020	LG Medical Centre - Expenses	6,051	7,922	6,991
E077021	Medical Practice Subsidies	32,907	32,401	33,372
E077030	8 Wattle Drive (Doctors Res)	2,160	5,598	3,523
E077035	Vehicle Expenses Doctor LG1825	1,010	498	530
E077040	Administration Allocated	7,618	8,376	9,468
E077050	Ngt Medical Centre - Expenses	1,956	2,927	2,436
E077110	Interest - Loan 172	5,661	5,661	3,474
E077450	Old Doctor's Surgery Expenses	-	-	1,371
E077920	Loss on Sale of Assets	-	-	232
E077990	Depreciation	29,155	29,814	29,295
	Sub Total	88,204	93,635	92,216
	<u>Operating Income</u>			
I077390	Reimbursements	(1,656)	(927)	(1,736)
I077395	Rent - Dental Rooms	(5,200)	(5,200)	(5,200)
I077450	Rent - Old Doctor's Surgery Rooms	-	-	(3,840)
I077600	Proceeds from sale of vehicle	(25,000)	-	(18,000)
I077910	Profit on Sale of Assets	(1,838)	-	-
I077920	Realisation of Assets	25,000	-	18,000
	Sub Total	(8,694)	(6,127)	(10,776)
	<u>Capital Expenditure</u>			
E077172	Loan 172 Redemption	29,229	29,229	31,371
E077300	Doctor's Residence - Renew Furnishings	-	-	8,500
E077500	Purchase Doctors Vehicle	32,000	-	32,923
	Sub Total	61,229	29,229	72,794
	TOTAL OTHER HEALTH	140,739	116,736	154,234
	TOTAL HEALTH	191,016	158,475	204,695

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	HOUSING			
	STAFF HOUSING			
	<u>Operating Income</u>			
I091950	Grant - Country Housing Authority - Round 1	(25,000)	-	(25,000)
I091951	Grant - Country Housing Authority - Round 2	(50,000)	-	(50,000)
	Sub Total	<u>(75,000)</u>	<u>-</u>	<u>(75,000)</u>
	<u>Capital Expenditure</u>			
E091915	Construct Kit House - 36 Bennett Street, Lake Grace	200,000	179,960	20,040
E091916	Construct Kit House - 19 Maley Street, Newdegate	200,000	158,978	41,022
	Sub Total	<u>400,000</u>	<u>338,938</u>	<u>61,062</u>
	<u>Capital Income</u>			
I091940	Transfer from Reserve-Housing	(100,000)	(100,000)	-
	Sub Total	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
	TOTAL STAFF HOUSING	225,000	238,938	(13,938)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
OTHER HOUSING				
<u>Operating Expenditure</u>				
E092010	14 Blackbutt Way, Lake Grace	3,246	2,340	1,662
E092011	36 Bennett St, Lake Grace	-	-	2,184
E092012	19 Maley St, Newdegate	-	-	2,400
E092020	Interest - Loan 184	4,984	353	7,415
E092021	Interest - Loan 185	4,984	353	7,415
E092990	Depreciation of assets	4,000	560	6,810
	Sub Total	<u>17,214</u>	<u>3,607</u>	<u>27,886</u>
<u>Operating Income</u>				
I092410	Other Housing Rent	(20,800)	(20,800)	(31,300)
	Sub Total	<u>(20,800)</u>	<u>(20,800)</u>	<u>(31,300)</u>
<u>Capital Expenditure</u>				
E092184	Loan 184 Redemption	-	-	7,018
E092185	Loan 185 Redemption	-	-	7,018
	Sub Total	<u>-</u>	<u>-</u>	<u>14,036</u>
	TOTAL OTHER HOUSING	(3,586)	(17,193)	10,622

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
LOGCHOP HOUSING				
<i><u>Operating Expenditure</u></i>				
E093010	69A Bennett Street, Lake Grace	2,439	2,521	2,132
E093011	69B Bennett Street, Lake Grace	2,874	2,074	2,972
E093012	11B Collier Street, Newdegate	3,683	2,170	3,461
E093013	11A Collier Street, Newdegate	6,849	1,585	2,172
E093014	9A Collier Street, Newdegate	4,089	3,988	2,392
E093015	9B Collier Street, Newdegate	3,974	9,444	2,153
E093380	Administration Allocated	6,348	6,927	7,830
E093990	Depreciation - LOGCHOP Housing	3,373	3,383	3,528
	Sub Total	33,629	32,092	26,640
<i><u>Operating Income</u></i>				
I093410	Logchop Housing Rent	(24,000)	(24,190)	(25,000)
	Sub Total	(24,000)	(24,190)	(25,000)
<i><u>Capital Expenditure</u></i>				
E093161	Retaining Fence, 11A Collier St, Ngt	6,612	-	6,612
E093162	A/C - LOGCHOP Units	15,000	14,394	-
E093163	External Painting - Collier Street Units	-	-	16,000
E093164	Internal Painting - 9A Collier Street	-	-	6,000
	Sub Total	21,612	14,394	28,612
	TOTAL LOGCHOP HOUSING	31,241	22,296	30,252

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
JOINT VENTURE HOUSING				
<u>Operating Expenditure</u>				
E094016	40A Maley Street, Newdegate	1,958	1,768	1,983
E094017	40B Maley Street, Newdegate	1,361	1,721	1,708
E094018	169A Pickernell Way, Lake King	1,748	12,732	1,709
E094019	169B Pickernell Way, Lake King	1,918	1,201	1,709
E094020	48A Tamar Tce, Varley	1,427	1,999	1,545
E094021	48B Tamar Tce, Varley	2,844	3,067	1,545
E094022	13 Arthur Street, Varley	2,212	2,531	4,402
E094023	67A Bennett Street, Lake Grace	1,514	2,774	1,245
E094024	67B Bennett Street, Lake Grace	1,148	1,430	2,110
E094025	170A Pickernell Way, Lake King	1,526	2,319	2,357
E094026	170B Pickernell Way, Lake King	2,003	1,563	2,949
E094027	39A Maley St, Newdegate	940	3,614	1,684
E094028	39B Maley St, Newdegate	940	2,343	1,588
E094080	Administration Allocated	6,348	6,927	7,830
E094090	Interest - Loans 164,165,167	455	455	57
E094091	Interest Loan 176	1,277	1,277	1,106
E094092	Interest Loan 177	1,277	1,277	1,106
E094093	Interest Loan 178	2,991	2,991	2,672
E094990	Depreciation	8,118	7,812	7,881
	Sub Total	42,005	59,801	47,186
<u>Operating Income</u>				
I094430	Joint Venture Housing Rent	(43,200)	(50,415)	(53,500)
	Sub Total	(43,200)	(50,415)	(53,500)
<u>Capital Expenditure</u>				
E094164	Loan 164 Redemption	3,283	3,283	-
E094165	Loan 165 Redemption	3,283	3,283	-
E094167	Loan 167 Redemption	4,945	4,945	2,579
E094176	Loan 176 Redemption	2,702	2,702	2,869
E094177	Loan 177 Redemption	2,702	2,702	2,869
E094178	Loan 178 Redemption	5,086	5,086	5,401
E094179	Construct Patios - 40 Maley St & 13 Arthur St	-	-	9,951
E094181	Hot Water System - 40A & 40B Maley Street, Newdegate	4,000	3,768	-
E094182	Air Conditioning - Joint Venture Units	-	-	14,000
E094183	Repair Retaining Wall - 48B Tamar Tce	-	-	3,327
	Sub Total	26,001	25,770	40,996
	TOTAL JOINT VENTURE HOUSING	24,806	35,156	34,682

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
LAKES VILLAGE HOUSING				
<u>Operating Expenditure</u>				
E095001	Lakes Village Unit 1	2,834	2,994	1,982
E095002	Lakes Village Unit 2	2,876	1,871	1,982
E095003	Lakes Village Unit 3	3,623	2,225	1,982
E095004	Lakes Village Unit 4	2,914	2,240	1,982
E095005	Lakes Village Unit 5	2,818	1,909	1,982
E095006	Lakes Village Unit 6	3,666	1,922	1,982
E095007	Lakes Village Unit 7	2,921	1,765	1,982
E095050	Village Grounds Maintenance	2,845	941	1,630
E095060	Demolish 5 Bennett St, Lake Grace	10,000	7,400	-
E095061	Self Funded Retirement Villages, Lake Grace	10,000	3,630	3,000
E095062	Independent Living Units - Newdegate	30,000	-	-
E095080	Administration Allocated	7,618	8,376	9,468
E095990	Depreciation - Lakes Village	2,537	2,512	2,512
	Sub Total	<u>84,652</u>	<u>37,785</u>	<u>30,484</u>
<u>Operating Income</u>				
I095420	Lakes Village Unit Rent	(18,200)	(18,200)	(17,500)
	Sub Total	<u>(18,200)</u>	<u>(18,200)</u>	<u>(17,500)</u>
<u>Capital Expenditure</u>				
E095160	Upgrade Gas Stoves - Lakes Village	-	-	14,000
E095161	Newdegate Townsite Project	150,000	-	-
	Sub Total	<u>150,000</u>	<u>-</u>	<u>14,000</u>
<u>Capital Income</u>				
I095940	Ngt Townsite Project - Transfer from Reserve	(150,000)	-	-
	Sub Total	<u>(150,000)</u>	<u>-</u>	<u>-</u>
	TOTAL LAKES VILLAGE HOUSING	66,452	19,585	26,984
	TOTAL HOUSING	343,913	298,782	88,602

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
COMMUNITY AMENITIES				
SANITATION - HOUSEHOLD REFUSE				
<u>Operating Expenditure</u>				
E101021	Lake Grace Rubbish Contract	26,432	22,991	30,640
E101022	Newdegate Rubbish Contract	14,047	14,700	17,543
E101023	Lake King Rubbish Contract	5,194	5,812	7,076
E101024	Varley Rubbish Contract	3,069	3,700	4,128
E101031	Lake Grace Street Bin Contract	666	3,253	760
E101032	Newdegate Street Bin Contract	531	413	558
E101033	Lake King Street Bin Contract	304	234	319
E101034	Varley Street Bin Contract	152	118	160
E101041	Lake Grace Recycling Contract	28,756	27,440	31,040
E101042	Newdegate Recycling Contract	9,464	9,031	10,216
E101100	Administration Allocated	7,618	8,376	9,468
E101201	Lake Grace Refuse Site	37,056	34,841	40,550
E101202	Newdegate Refuse Site	14,148	6,266	18,050
E101203	Lake King Refuse Site	8,610	1,239	5,000
E101204	Varley Refuse Site	5,108	-	5,000
E101205	Waste Management Initiatives	25,000	617	24,383
E101206	New Landfill Site - Newdegate	-	-	25,000
E101990	Depreciation	9,979	9,979	9,979
	Sub Total	<u>196,134</u>	<u>149,010</u>	<u>239,870</u>
<u>Operating Income</u>				
I101410	Refuse Removal Charges	(38,620)	(35,565)	(42,230)
I101411	Waste Management Reimbursement	-	(500)	-
I101412	Recycling Charge	(38,220)	(36,400)	(39,193)
I101415	Refuse Removal Charges - Additional Bins	(10,660)	(10,249)	(12,160)
I101416	Waste Management Grant	(25,000)	(5,000)	(25,000)
	Sub Total	<u>(112,500)</u>	<u>(87,714)</u>	<u>(118,583)</u>
<u>Capital Expenditure</u>				
E101260	Waste Management Upgrades	<u>60,000</u>	<u>-</u>	<u>-</u>
	Sub Total	<u>60,000</u>	<u>-</u>	<u>-</u>
	TOTAL SANITATION - HOUSEHOLD REFUSE	143,634	61,297	121,287

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
SANITATION - OTHER				
<u>Operating Expenditure</u>				
E102010	Drum-muster Expense Lake Grace	5,066	5,273	6,625
E102020	Drum-muster Expense Newdegate	2,000	3,395	4,000
E102030	Drum-muster Expense Lake King	1,500	1,721	2,500
E102040	Drum-muster Expense Varley	1,500	1,232	2,000
E102065	Annual rubbish Pick-up Expense	2,136	-	2,450
E102100	Administration Allocated	2,539	2,819	3,187
	Sub Total	<u>14,741</u>	<u>14,439</u>	<u>20,762</u>
<u>Operating Income</u>				
I102430	Drum-muster Reimbursements	(10,066)	(10,158)	(15,125)
	Sub Total	<u>(10,066)</u>	<u>(10,158)</u>	<u>(15,125)</u>
	TOTAL SANITATION - OTHER	4,675	4,281	5,637

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
SEWERAGE				
<u>Operating Expenditure</u>				
E103020	Sewerage Maintenance - Lake Grace	29,185	24,763	30,097
E103040	Sewerage Operational Audit & Review	-	-	10,000
E103100	Administration Allocated	5,078	5,557	6,282
E103990	Depreciation	12,212	16,207	17,799
	Sub Total	<u>46,475</u>	<u>46,527</u>	<u>64,178</u>
<u>Operating Income</u>				
I103441	Septic Tank Fees	(250)	(1,414)	(612)
I103450	Sewerage Rates	(90,012)	(90,249)	(94,738)
	Sub Total	<u>(90,262)</u>	<u>(91,663)</u>	<u>(95,350)</u>
<u>Capital Expenditure</u>				
E103163	Upgrade Lake Grace Sewerage	150,000	17,345	-
E103751	L/Grace Sewerage-Tsfr to Res	55,749	42,502	49,641
	Sub Total	<u>205,749</u>	<u>59,847</u>	<u>49,641</u>
<u>Capital Income</u>				
I103751	L/Grace Sewerage-Tsfr from Res	(150,000)	-	-
	Sub Total	<u>(150,000)</u>	<u>-</u>	<u>-</u>
	TOTAL SEWERAGE	11,962	14,711	18,469

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
TOWN PLANNING AND REGIONAL DEVELOPMENT				
<u><i>Operating Expenditure</i></u>				
E106030	Town Planner - Consultant Fees	29,926	32,994	35,000
E106035	Lake Grace Town Planning Expenses	15,000	15,000	-
E106050	Preparation of Heritage List	-	-	4,000
E106060	Pioneer Park - Sub-Division & Consolidation	-	-	5,000
E106100	Administration Allocated	24,583	23,680	26,767
E106410	Review Municipal Inventory	11,460	32	11,460
	Sub Total	<u>80,969</u>	<u>71,706</u>	<u>82,227</u>
<u><i>Operating Income</i></u>				
I106110	Town Planning Fees	<u>(600)</u>	<u>(2,836)</u>	<u>(630)</u>
	Sub Total	<u>(600)</u>	<u>(2,836)</u>	<u>(630)</u>
TOTAL TOWN PLANNING AND REGIONAL DEVELOPMENT		80,369	68,870	81,597

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
OTHER COMMUNITY AMENITIES				
<u>Operating Expenditure</u>				
E107010	Lake Grace Cemetery Maintenance	7,112	4,120	11,412
E107011	Lake Grace Cemetery Flood Repairs	-	-	-
E107020	Newdegate Cemetery Maintenance	700	1,857	2,817
E107030	Lake King Cemetery Maintenance	500	145	1,642
E107040	Varley Cemetery Maintenance	500	1,688	1,962
E107100	Administration Allocated	5,078	5,557	6,282
E107110	Lake Grace Public Toilet Expenses	3,225	4,030	4,568
E107120	Newdegate Public Toilet Expenses	13,534	20,610	21,480
E107125	Interest - Loan 180	1,774	1,774	1,607
E107126	Interest - Loan 186	-	127	2,577
E107130	Lake King Public Toilet Expenses	3,950	3,818	6,195
E107140	Varley Public Toilet Expenses	5,796	7,274	6,651
E107610	Lake Grace Town Landscaping	8,000	2,724	6,000
E107620	Newdegate Town Landscaping	6,000	864	6,000
E107630	Lake King Town Landscaping	6,000	-	6,000
E107640	Varley Town Landscaping	3,000	523	3,000
E107700	Lake Grace Community Bus Expenses	-	-	2,676
E107990	Depreciation	8,761	9,029	10,447
	Sub Total	73,930	64,138	101,316
<u>Operating Income</u>				
I107410	Cemetery Fees and Charges	(2,000)	(2,677)	(2,500)
I107411	Grant - LG Cemetery Repairs - LotteryWest	(112,019)	-	(112,020)
I107560	Grant - Public Bus Shelter Newdegate	-	-	(4,689)
I107561	Grant - Roadwise Speed Trailer	-	-	(15,708)
I107710	Proceeds from sale of Community Bus	-	-	(48,000)
I107720	Grant - Community Bus	-	-	(50,000)
I107725	Contribution to Community Bus	-	-	(5,700)
I107920	Realisation of Assets	-	-	48,000
	Sub Total	(114,019)	(2,677)	(190,617)
<u>Capital Expenditure</u>				
E107180	Loan 180 Redemption	2,836	2,836	3,000
E107186	Loan 186 Redemption	-	-	5,985
E107210	Construct Lake King Public Toilets	120,000	77,274	42,726
E107256	Lake Grace Cemetery Restoration Part 2 - LotteryWest	112,019	-	112,020
E107550	Public Bus Shelter - Newdegate	-	-	9,400
E107551	Purchase Roadwise Speed Trailer	-	-	15,708
E107710	Purchase Community Bus	-	-	103,700
	Sub Total	234,855	80,110	292,539
<u>Capital Income</u>				
I107750	Works & Services - Transfer from Reserve	-	-	-
	Sub Total	-	-	-
	TOTAL OTHER COMMUNITY AMENITIES	194,766	141,571	203,238
	TOTAL COMMUNITY AMENITIES	435,406	290,730	430,228

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
RECREATION AND CULTURE					
PUBLIC HALLS, CIVIC CENTRES					
<u>Operating Expenditure</u>					
E111001	Lake Grace Hall - Expenses	30,580	29,446	L	30,545
E111002	Newdegate Hall - Expenses	16,332	14,244	N	14,696
E111003	Lake King Hall - Expenses	15,218	9,992	K	11,456
E111004	Varley Hall - Expenses	3,822	6,364	V	4,805
E111005	Lakes Village Hall Expenses	2,719	2,242	L	2,954
E111006	Lake Bidy Hall - Expenses	17	17	N	18
E111100	Admin.Alloc.-Lake Grace Hall	986	1,369	L	1,548
E111101	Admin.Alloc.-Newdegate Hall	986	1,369	N	1,548
E111102	Admin.Alloc.-Lake King Hall	986	1,369	K	1,548
E111103	Admin.Alloc.-Varley Hall	986	1,369	V	1,548
E111112	Interest - Loan 166	4,276	4,276		3,679
E111200	Upgrade of Newdegate Hall	-	-		25,000
E111990	Depreciation	27,513	26,276		26,268
	Sub Total	104,421	98,334		125,613
<u>Operating Income</u>					
I111410	Hall and Equipment Hire Fees	(111)	(280)	L	(250)
I111411	Grant - Improve Acoustics LG Hall - LotteryWest	(15,000)	-	L	(15,000)
I111412	Insurance Claim - Varley Hall	-	(1,182)	V	-
	Sub Total	(15,111)	(1,462)		(15,250)
<u>Capital Expenditure</u>					
E111166	Loan 166 Redemption	9,870	9,870		10,463
E111400	Transfer to Reserve Ngt Hall	20,000	20,000		20,000
E111454	Improve Acoustics - LG Hall - LotteryWest	15,000	-	L	15,000
	Sub Total	44,870	29,870		45,463
<u>Capital Income</u>					
I111550	Transfer from Reserve-Ngt Hall	-	-		(25,000)
I111600	SAR LK Hall - Tsf from Reserve	(14,160)	(14,160)	K	(14,158)
I111650	SAR Ngt Hall - Tsf from Reserve	(20,000)	(20,000)	N	(20,000)
	Sub Total	(34,160)	(34,160)		(59,158)
TOTAL PUBLIC HALLS, CIVIC CENTRES		100,020	92,582		96,668

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
SWIMMING POOLS					
<u>Operating Expenditure</u>					
E112010	Salaries & Wages - LG Pool	70,245	80,079	L	77,835
E112016	Workers Compensation Insurance	4,676	5,170	L	2,745
E112017	Conference/Training Expenses	1,860	2,335	L	4,495
E112020	L/Grace Pool Operating Expense	45,619	55,951	L	50,556
E112021	Newdegate Pool Council Subsidy	8,000	8,000	N	12,000
E112022	Newdegate Pool - Consultant Study	5,000	-	N	5,000
E112030	Interest Loan 173	9,878	9,878	L	9,467
E112100	Administration Allocated	3,809	4,188	L	4,734
E112990	Depreciation	12,298	11,440		11,780
	Sub Total	161,385	177,042		178,612
<u>Operating Income</u>					
I112410	Pool Admission fees - LG	(11,000)	(14,580)	L	(14,000)
I112411	Swimming Pool Subsidy	(3,000)	(3,000)	L	(3,000)
I112412	Grant - Pool Activities - LG	-	-	L	-
I112415	Grant - Pool Activities - Ngt	-	-	N	-
I112416	Bronze Medallion & Swim School Fees	-	(1,072)	L	-
I112430	Reimbursements	-	(80)	L	-
	Sub Total	(14,000)	(18,732)		(17,000)
<u>Capital Expenditure</u>					
E112173	Loan 173 Redemption	6,950	6,949	L	7,354
E112516	Upgrade Chlorination System	6,000	10,514	L	-
E112517	LG Swimming Pool - Compliance Works	-	-	L	13,650
E112518	LG Swimming Pool - Refurbish Changerooms & Office	-	-	L	10,000
E112522	LG Swimming Pool - Replace Foot Valve & Suction Line	-	-	L	60,000
	Sub Total	12,950	17,463		91,004
<u>Capital Income</u>					
I112750	LG Swimming Pool - Transfer from Reserve	-	-	L	(7,595)
	Sub Total	-	-		(7,595)
	TOTAL SWIMMING POOLS	160,335	175,773		245,021

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
OTHER RECREATION AND SPORT					
<u>Operating Expenditure</u>					
E113010	Contrib to Roe Be Active Scheme - LG	2,130	884	L	4,185
E113011	Contrib to Roe Be Active Scheme - Ngf	2,130	884	N	4,185
E113012	Contrib to Roe Be Active Scheme - LK	2,130	884	K	4,185
E113013	Contrib to Roe Be Active Scheme - Vly	2,130	884	V	4,185
E113014	Lake Grace Aquatic & Rec Program	44,124	36,261	L	44,214
E113015	Newdegate - Aquatic & Rec Program	18,697	7,289	N	14,928
E113016	Lake King - Aquatic & Rec Program	10,052	4,146	K	11,805
E113017	Pingaring - Aquatic & Rec Program	2,500	-	L	-
E113035	Lake Grace Oval Electricity	5,335	4,934	L	4,800
E113041	Lake Grace Bowling Green Subsidy	4,000	4,000	L	4,000
E113100	Admin.Alloc.-Lake Grace	4,444	4,833	L	5,463
E113101	Admin.Alloc.-Newdegate	3,174	3,463	N	3,915
E113102	Admin.Alloc.-Lake King	3,174	3,463	K	3,915
E113103	Admin.Alloc.-Varley	3,174	3,463	V	3,915
E113130	Lake Grace Playground Maintenance	517	690	L	1,280
E113135	Lake Grace Rec Ground Expenses	25,384	28,432	L	51,342
E113150	Lake Grace Sports Pav Expenses	23,341	18,056	L	21,781
E113153	Lake Grace Pony Club Ablution Repairs	-	-	L	1,500
E113160	Lake Grace Tennis Pav Expenses	170	51	L	-
E113180	Lake Grace Parks & Gardens	36,974	48,857	L	64,371
E113177	Installation of On The Sheep's Back Sculptures	10,000	-	L	10,000
E113185	Lake Grace Golf Club - Flood Repairs	90,000	71,307	L	-
E113210	Interest Loan 170	1,741	1,741		780
E113212	Interest Loan 179	2,244	2,244	L	2,004
E113213	Interest Loan 182	17,570	17,570	L	17,095
E113214	Interest Loan 183	703	703		381
E113215	Interest Loan 187	-	90	V	1,841
E113225	Newdegate Oval/Rec Ground Expenses	16,386	23,510	N	26,967
E113230	Newdegate Playground Maintenance	527	27	N	1,290
E113262	Newdegate Tennis Pavilion Expenses	297	964	N	555
E113263	Newdegate Golf & Bowling Expenses	16,732	13,225	N	10,725
E113270	Newdegate Indoor Rec Centre Expenses	30,100	47,594	N	35,638
E113280	Newdegate Parks & Gardens	54,476	77,571	N	70,771
E113325	Lake King Oval Rec Ground Expenses	10,500	5,721	K	9,110
E113330	Lake King Playground Maintenance	250	11	K	290
E113350	Lake King Sports Pav Expenses	6,658	4,403	K	4,191
E113361	Lake King Golf Pavilion Expenses	4,131	1,860	K	5,820
E113380	Lake King Parks & Gardens	7,258	12,657	K	20,479
E113430	Varley Playground Maintenance	20	39	V	315
E113435	Varley Rec Ground Expenses	1,141	939	V	1,400
E113450	Varley Sports Pavilion Expenses	2,245	3,809	V	3,581
E113480	Varley Parks & Gardens	6,015	17,275	V	18,555
E113535	Pingaring Rec Ground Expenses	30	301	L	600
E113550	Pingaring Sports Pav Expenses	1,130	1,234	L	1,915
E113700	Dunn Rock Tennis Club	105	118	K	165
E113990	Depreciation of Assets	154,698	142,235		148,474
	Sub Total	628,537	618,618		646,911
<u>Operating Income</u>					
I113181	Lake Grace Rec Council Affiliation Fees	(5,053)	(5,053)	L	(5,254)
I113189	CSRFF & WANDRA Flood Funding	(320,000)	-	L	(299,878)
I113190	Grant - On the Sheep's Back Project - LotteryWest	(10,000)	-	L	(10,000)
I113200	Grant - Lake Grace ARC Program	(10,000)	(10,000)	L	(15,000)
I113201	Grant - Newdegate ARC Program	(5,000)	(5,205)	N	(3,000)
I113202	ARC Fees - Lake Grace	(3,000)	(3,323)	L	(3,000)
I113203	ARC Fees - Newdegate	(1,500)	(191)	N	-
I113420	Lake Grace Sport & Rec - GRV	(125,903)	(125,423)		(140,179)
I113421	Lake Grace Sport & Rec - UV	(280,236)	(278,967)		(312,012)
I113422	Newdegate Sport & Rec - GRV	(26,834)	(31,135)		(36,837)
I113423	Newdegate Sport & Rec - UV	(179,585)	(180,103)		(208,745)
I113424	Lake King Sport & Rec - GRV	(3,464)	(3,531)		(4,008)
I113425	Lake King Sport & Rec - UV	(54,266)	(54,270)		(62,792)
I113426	Varley Sport & Rec - GRV	(2,275)	(2,319)		(4,429)
I113427	Varley Sport & Rec - UV	(30,223)	(30,058)		(58,843)
I113430	Newdegate Indoor Rec Ctr - GRV	(2,076)	(2,548)		(2,543)
I113431	Newdegate Indoor Rec Ctr - UV	(12,756)	(12,735)		(12,415)
I113434	Newdegate Rec Council - Affiliation Fees	(13,342)	(13,124)	N	(14,289)
I113435	Reimbursements	-	(17)		-

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
I113440	Lake Grace Sports Pavilion Hire Fees	-	(273)	L	(300)
I113446	LG Sporting Precinct - CSRFF Funding	(245,000)	(50,000)	L	(157,879)
I113447	LG Sporting Precinct - Rec Council	(200,000)	(100,000)	L	-
I113448	LG Sporting Precinct - Other	(112,956)	-	L	-
I113450	Newdegate Rec Centre Hire Fees	-	(200)	N	(600)
I113451	Varley Golf Club - Tractor Reimbursement	-	(60,000)	V	-
I113452	Varley Bowling Green - Grants/Contributions	-	-	V	(95,000)
I113460	Lake King School - Contribution to Facilities	-	-	K	(5,000)
I113710	Interest Loan 183 Sportsmans Club Reimb.	-	(755)		(436)
	Sub Total	(1,643,469)	(969,227)		(1,452,439)
<u>Capital Expenditure</u>					
E113151	Replacement Tables - Lake Grace Sports Pavilion	-	-	L	2,500
E113152	Install 2 x Drinking Fountains - LG Sporting Precinct	-	-	L	4,000
E113170	Loan 170 Redemption Newdegate Indoor Rec Centre	13,700	13,700		14,630
E113176	Stoves - Ngt Rec Centre	-	-	N	7,000
E113179	Loan 179 Redemption	3,814	3,814	L	4,051
E113182	Loan 182 Redemption	17,240	7,240	L	7,706
E113183	Sports Oval Dam Upgrade	230,000	162,172	L	33,000
E113184	Purchase Playground Equip - Ngt Rec Precinct	8,072	6,711	N	6,361
E113189	Lake Grace Sporting Precinct Development	590,000	215,493	L	80,000
E113194	Loan 183 Redemption	4,837	4,837		5,155
E113195	Varley Bowling Green Upgrade	25,000	-	V	120,000
E113196	Varley Golf Club - Tractor	-	60,000	V	-
E113201	Purchase Playgound Equipment - Lake Grace	-	-	L	5,000
E113202	Purchase Playgound Equipment - Newdegate	-	-	N	16,000
E113203	Purchase Playgound Equipment - Lake King	-	-	K	5,000
E113204	Purchase Playgound Equipment - Varley	-	-	V	5,000
E113205	Purchase Playgound Equipment - Pingaring	-	-	L	5,000
E113206	Construct Catcher for Lake Grace Oval Mower	-	-	L	4,280
E113207	Childrens Safety Fence for LK Playgroup / Fitness Classes	-	-	K	2,500
E113208	Dunn Rock Tennis Club Building Repairs	-	-	K	6,000
E113209	Ngt Rec Dam - Water Treatment Equipment	-	-	N	22,688
E113753	Ndg Sport & Rec SAR-Tsf to Res (Ngt Sports Dam)	5,000	5,000	N	5,000
E113756	LK Sport & Rec SAR-Tsf to Res	-	-		-
E113758	Ndg Sport & Rec SAR - Tsf To Res - Stadium Floor	5,000	5,000	N	5,000
E113810	Loan 187 Redemption	-	-	V	4,275
	Sub Total	902,663	483,966		370,146
<u>Capital Income</u>					
I113188	Principal Loan 183 Sportsmans Club Reimb.	-	(4,837)		(5,155)
I113751	LG Spt & Rec SAR-Tsf from Res	-	-		-
I113754	Ndg Res Cen SAR-Tsf from Res	-	-		-
I113755	Ndg In Rec Cen SAR-Tsf from Re	(609)	(609)		-
I113756	LK Spt & Rec SAR-Tsf from Res	(1,358)	(1,358)		-
I113758	Ngt Sports Dam - Transfer from Reserve	-	-	N	(22,688)
	Sub Total	(1,967)	(6,804)		(27,843)
TOTAL RECREATION AND SPORT		(114,236)	126,554		(463,225)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
TV AND RADIO RE-BROADCASTING				
<u>Operating Expenditure</u>				
E114100	Admin Alloc - Lake Grace	711	805	910
E114101	Admin Alloc - Newdegate	711	805	910
E114102	Admin Alloc - Lake King	711	805	910
E114281	Expenditure Lake Grace - T V	2,235	5,080	4,005
E114282	Expenditure Newdegate - T V	1,823	1,947	1,944
E114283	Expenditure Lake King - T V	880	2,507	1,860
E114290	FM Radio Expenses - Varley	370	-	-
E114990	Depreciation of Assets	16,455	16,455	16,455
	Sub Total	<u>23,896</u>	<u>28,405</u>	<u>26,994</u>
<u>Operating Income</u>				
I114401	Charges - Lake Grace - T V	(4,182)	(3,509)	(7,175)
I114402	Charges - Newdegate - T V	(2,271)	(3,140)	(3,604)
I114403	Charges - Lake King - T V	(1,186)	(2,675)	(2,860)
	Sub Total	<u>(7,639)</u>	<u>(9,324)</u>	<u>(13,639)</u>
<u>Capital Expenditure</u>				
E114751	Lake Grace TV - Transfer to Reserve	-	-	2,420
E114752	Newdegate TV - Transfer to Reserve	-	-	910
E114753	Lake King TV - Transfer to Reserve	-	-	250
	Sub Total	<u>-</u>	<u>-</u>	<u>3,580</u>
<u>Capital Income</u>				
I114751	Lake Grace TV-Tsf From Reserve	-	-	-
I114752	Newdegate TV-Tsf From Reserve	(285)	(285)	-
	Sub Total	<u>(285)</u>	<u>(285)</u>	<u>-</u>
	TOTAL TV AND RADIO BROADCASTING	15,972	18,796	16,935

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
LIBRARIES					
<u>Operating Expenditure</u>					
E115010	Salaries & Wages - LakeGrace	10,500	4,234	L	10,815
E115011	Library Contribution Newdegate	6,823	5,036	N	8,000
E115012	Salaries & Wages - Lake King	8,824	8,024	K	9,687
E115021	Lake Grace Library Control Expenses	4,823	4,711	L	7,528
E115022	Newdegate Library Control Expenses	599	5,803	N	2,782
E115023	Lake King Library Operating Expenses	1,793	2,446	K	2,843
E115024	Pingaring Library Operating Expenses	525	408	L	1,060
E115025	Varley Library Operating Expenses	4	4	V	105
E115052	Newdegate Lib/Res Cent Op Exp	2,022	1,504	N	-
E115053	Contribution to A/C - Ngt Library	5,000	-	N	-
E115090	Interest Loan 168	1,017	1,017		328
E115091	Interest Loan 169	734	734		237
E115100	Administration Alloc. L/Grace	1,904	2,094	L	3,187
E115101	Administration Alloc. N'gate	1,904	2,094	N	3,187
E115102	Administration Alloc. L/King	1,904	2,094	K	3,095
E115103	Administration Alloc. Varley	1,904	2,094	V	-
E115990	Depreciation of Assets	17,462	17,494		17,573
	Sub Total	<u>67,742</u>	<u>59,791</u>		<u>70,427</u>
<u>Operating Income</u>					
I115320	Lake Grace Resource Cent - GRV	(3,896)	(3,881)		(3,833)
I115321	Lake Grace Resource Cent - UV	(8,279)	(8,259)		(8,146)
I115325	Newdegate Resource Cent - GRV	(1,478)	(1,715)		(1,594)
I115326	Newdegate Resource Cent - UV	<u>(7,217)</u>	<u>(7,217)</u>		<u>(6,796)</u>
	Sub Total	<u>(20,870)</u>	<u>(21,071)</u>		<u>(20,369)</u>
<u>Capital Expenditure</u>					
E115168	Loan 168 Redemption	10,940	10,940		11,616
E115169	Loan 169 Redemption	<u>7,901</u>	<u>7,901</u>		<u>8,389</u>
	Sub Total	<u>18,841</u>	<u>18,840</u>		<u>20,005</u>
	TOTAL LIBRARIES	65,713	57,560		70,063

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL		2008/09 BUDGET
OTHER CULTURE					
<u>Operating Expenditure</u>					
E116030	Newdegate Hainsworth Expenses	1,599	1,809	N	-
E116040	Lake Grace Railway Station - Expenses	1,366	1,202	L	1,176
E116041	Lake King Goods Shed - Expenses	370	-	K	-
E116042	AIM Hospital - Expenses	4,385	1,326	L	-
E116043	Pingaring School Operating Expenses	8,000	8,533	L	8,890
E116044	RSL Hall Expenses	1,822	1,136	L	4,236
E116045	Newdegate Railway Building Expenses	-	-	N	5,000
E116049	Varley Museum	296	214	V	-
E116050	Old Medical Centre Operating Expenses	1,731	1,370	L	-
E116051	Pingaring Community Centre - Major Maintenance	12,000	253	L	12,000
E116056	Admin.Alloc.-Lake Grace	2,539	2,819	L	3,187
E116057	Admin.Alloc.-Newdegate	2,539	2,819	N	3,187
E116061	Cultural Interpretation - StoryTrail Phase 1	16,950	4,200	L	12,750
E116062	Cultural Interpretation - StoryTrail Phase 2	-	-	L	16,000
E116990	Depreciation of Assets	2,748	2,748		2,748
	Sub Total	56,345	28,427		69,174
<u>Operating Income</u>					
I116101	Grant - Replace Roof RSL Building - LotteryWest	(15,000)	-	L	(15,000)
I116102	Grant - LotteryWest - StoryTrail Phase 1	(15,000)	-	L	(15,000)
I116103	Grant - StoryTrail Phase 2	-	-	L	(15,000)
I116370	Kulin Shire Contribution - Pingaring School	(4,000)	(4,000)	L	(4,400)
I116410	Sale of History Book	(100)	(132)		(127)
	Sub Total	(34,100)	(4,132)		(49,527)
<u>Capital Expenditure</u>					
E116100	RSL Honor Board	6,025	4,300	L	-
E116101	RSL Building - Replace Roof - LotteryWest	15,000	-	L	15,000
E116102	Newdegate Citizen's Honour Board	-	-	N	1,000
	Sub Total	21,025	4,300		16,000
	TOTAL OTHER CULTURE	43,270	28,595		35,647
	TOTAL RECREATION AND CULTURE	271,074	499,862		1,109

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	TRANSPORT			
	CONSTRUCTION ROADS AND BRIDGES			
	<u>Operating Expenditure</u>			
E121100	Administration Allocated	27,931	30,606	34,596
E121990	Depreciation	1,310,292	1,311,185	1,324,878
	Sub Total	<u>1,338,223</u>	<u>1,341,791</u>	<u>1,359,474</u>
	<u>Operating Income</u>			
I121766	Grant - RTR Projects	(520,178)	(565,609)	(491,441)
I121770	Grant - RRG - Lake Biddy Rd	(234,000)	(183,835)	(45,200)
I121771	Grant - RRG - Nth/LG Kalgarin	-	-	(225,333)
I121774	Grant - RRG - Newdegate North	(78,000)	(78,000)	-
I121700	Grant - AIM Pathway - LotteryWest	(12,157)	-	(12,160)
I121701	Grant - Street Furniture - LotteryWest	(113,600)	-	-
I121702	Grant - LG Town Entry Statements - LotteryWest	(40,000)	-	-
	Sub Total	<u>(997,935)</u>	<u>(827,444)</u>	<u>(774,134)</u>
	<u>Capital Expenditure</u>			
E121200	Roadworks - Capital Renewal	1,739,530	1,213,472	1,348,700
E121300	Roadworks - Capital Upgrade	348,757	101,411	556,564
E121400	Roadworks - Capital Expansion	-	-	97,042
E121700	Pathway Link - AIM to Mosaic Gardens	-	-	12,160
	Sub Total	<u>2,088,287</u>	<u>1,314,883</u>	<u>2,014,466</u>
	<u>Capital Income</u>			
I121800	Works & Services - Transfer from Reserve	(40,000)	(40,000)	(97,042)
	Sub Total	<u>(40,000)</u>	<u>(40,000)</u>	<u>(97,042)</u>
	TOTAL CONSTRUCTION ROADS AND BRIDGES	2,388,575	1,789,230	2,502,764

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
MAINTENANCE ROADS AND BRIDGES				
<u>Operating Expenditure</u>				
E122500	Rural Road Maintenance	1,082,469	1,211,680	1,169,077
E122600	Town Street Maintenance	307,596	239,979	186,882
E122700	General Maintenance	64,378	44,001	86,210
E122072	Natural Disaster Mitigation Program	-	-	22,238
E122076	Tree Planting / Revegetation - LotteryWest	-	-	45,000
E122100	Administration Allocated	34,688	37,533	42,426
E122990	Depreciation	4,659	4,524	5,121
	Sub Total	1,493,790	1,537,717	1,556,954
<u>Operating Income</u>				
I122071	Flood Reinstate Funding Jan 06	(131,156)	(131,156)	-
I122073	Grant - Federal Govt - Mitigation	(19,000)	-	(19,000)
I122074	Grant - State Govt - Mitigation	(38,000)	(60,455)	-
I122075	Grant - Main Roads - Mitigation	(6,000)	(6,000)	-
I122076	Grant - Tree Planting / Revegetation - LotteryWest	(45,000)	-	(45,000)
I122077	Grant - Flood Markers - LotteryWest	(5,000)	-	-
I122363	Contributions - Street Lighting	(3,726)	(3,726)	(3,726)
I122364	Proceeds - Sale of Materials	-	(4,590)	(1,000)
I122367	Reimbursements	(6,500)	(6,427)	-
I122450	Grant MRWA - Roads	(163,556)	(163,556)	(167,035)
	Sub Total	(417,938)	(375,909)	(235,761)
	TOTAL MAINTENANCE ROADS AND BRIDGES	1,075,852	1,161,807	1,321,193

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
ROAD PLANT PURCHASES				
<u>Operating Expenditure</u>				
E123100	Administration Allocated	9,887	9,746	11,016
E123920	Loss on Sale of Assets	17,921	5,787	-
E123990	Depreciation of Assets	44,368	32,849	32,487
	Sub Total	72,176	48,382	43,503
<u>Operating Income</u>				
I123115	Proceeds from sale of vehicles	(157,301)	(299,091)	(264,000)
I123910	Profit on sale of assets	(25,933)	(176,148)	(125,488)
I123920	Realisation of assets	157,301	299,091	264,000
	Sub Total	(25,933)	(176,148)	(125,488)
<u>Capital Expenditure</u>				
E123010	Replace - Utes/Light Vehicles	135,000	59,594	60,000
E123011	Replace - Roadworks Machinery	50,000	342,091	325,000
E123021	Replace Minor Roadmaking Plant	15,000	8,053	15,000
E123600	Plant - Tsfr To Reserve	65,000	20,000	258,186
	Sub Total	265,000	429,738	658,186
<u>Capital Income</u>				
I123100	Plant - Transfer from Reserves	(50,000)	(50,000)	-
	Sub Total	(50,000)	(50,000)	-
	TOTAL ROAD PLANT PURCHASES	261,243	251,973	576,201

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
TRAFFIC LICENSING AND CONTROL				
<u>Operating Expenditure</u>				
E125010	Salaries & Wages-Transport	22,861	28,380	28,242
E125050	Staff Training - Transport	500	-	700
E125060	Commissions Paid - Transport	1,000	1,042	1,000
E125100	Administration Allocated	43,531	46,554	52,623
E125210	Telephone Charges-Transport	9,742	6,630	2,400
	Sub Total	77,634	82,606	84,965
<u>Operating Income</u>				
I125300	Commission Transport	(25,253)	(34,709)	(36,000)
I125350	Reimbursements	-	-	-
	Sub Total	(25,253)	(34,709)	(36,000)
	TOTAL TRAFFIC LICENSING AND CONTROL	52,381	47,897	48,965

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
AERODROMES				
<u>Operating Expenditure</u>				
E126001	Lake Grace Airstrip Maintenance	4,040	7,065	4,989
E126002	Newdegate Airstrip Maintenance	1,956	2,473	2,452
E126003	Lake King Airstrip Maintenance	1,000	1,875	2,682
E126100	Administration Allocated	5,078	5,557	6,282
E126501	Lake Grace Airstrip Building Maintenance	1,971	166	584
E126990	Depreciation of assets	8,440	8,635	9,935
	Sub Total	<u>22,485</u>	<u>25,770</u>	<u>26,924</u>
<u>Operating Income</u>				
I126630	Grant - Airstrip Seal	(112,500)	(104,771)	-
	Sub Total	<u>(112,500)</u>	<u>(104,771)</u>	<u>-</u>
<u>Capital Expenditure</u>				
E126206	Lake Grace Airstrip Building Upgrade	6,356	8,694	-
E126207	Lake Grace Airstrip - Seal	150,000	132,180	-
	Sub Total	<u>156,356</u>	<u>140,873</u>	<u>-</u>
	TOTAL AERODROMES	178,841	166,643	26,924
	TOTAL TRANSPORT	3,956,892	3,417,551	4,476,047

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	ECONOMIC SERVICES			
	RURAL SERVICES			
	<u>Operating Expenditure</u>			
E131040	Noxious Weed / Pest Plant Expenses	5,810	6,816	8,500
E131041	Our Patch Revegetation Project	5,635	2,290	-
E131100	Administration Allocated	6,348	6,927	7,830
	Sub Total	<u>17,793</u>	<u>16,032</u>	<u>16,330</u>
	<u>Operating Income</u>			
I131041	Grant - Our Patch Revegetation Project	-	-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL RURAL SERVICES	17,793	16,032	16,330

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
TOURISM AND SERVICES PROMOTION				
<u>Operating Expenditure</u>				
E132019	Tourism Consultant	6,000	-	2,500
E132020	Area Promotion	5,875	3,151	9,750
E132021	Wheatbelt South Tourism Contribution	600	600	-
E132024	Tourism Signage	4,000	204	4,000
E132025	Administration Allocated	26,661	29,237	33,049
E132026	Holland Track Promotion	2,500	-	2,500
E132027	Shire Visitor Centre	3,025	2,413	3,006
E132028	Brochures - LotteryWest	19,252	-	19,255
E132031	Reprint Newdegate History Book	-	-	5,000
E132050	Newdegate Hainsworth Building Expenses	-	-	4,792
E132051	Lake King Goods Shed Expenses	-	-	350
E132052	Lake Grace AIM Hospital Expenses	-	-	4,140
E132053	Varley Museum Expenses	-	-	224
E132100	Men's Shed Development - LotteryWest	10,000	-	5,000
E132990	Depreciation of assets	2,160	2,159	2,159
	Sub Total	80,073	37,764	95,725
<u>Operating Income</u>				
I132410	Grant - Visitor Centre Upgrade/Brochures - LotteryWest	(42,796)	-	(49,800)
I132411	Grant - Ngt Railway Building Upgrade	(50,000)	-	-
I132412	Grant - Men's Shed Development - LotteryWest	(10,000)	-	(5,000)
I132413	Newdegate Billboards Rental	(1,050)	(1,050)	(1,050)
	Sub Total	(103,846)	(1,050)	(55,850)
<u>Capital Expenditure</u>				
E132500	L/Grace Visitor Centre Improvements/Upgrade	23,544	-	30,545
E132502	Ngt Railway Building Upgrade	50,000	-	-
	Sub Total	73,544	-	30,545
	TOTAL TOURISM AND SERVICES PROMOTION	49,771	36,714	70,420

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
BUILDING CONTROL				
<u>Operating Expenditure</u>				
E133050	Contract Building Surveyor	24,236	17,713	24,960
E133100	Administration Allocated	6,348	6,927	7,830
	Sub Total	30,584	24,639	32,790
<u>Operating Income</u>				
I133410	Building Permit fees	(2,300)	(16,048)	(3,000)
I133415	BRB & BCITF Commission	(200)	(10)	-
	Sub Total	(2,500)	(16,057)	(3,000)
	TOTAL BUILDING CONTROL	28,084	8,582	29,790

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
OTHER ECONOMIC SERVICES				
<u>Operating Expenditure</u>				
E136001	Mallee Hill Standpipe Exp.	875	2,267	2,000
E136002	Lake Grace Town (Dewar St) Standpipe Exp.	2,670	9,043	7,000
E136003	Lake Grace Town (Washdown) Standpipe Exp.	630	797	1,000
E136004	James Dam Standpipe Exp.	255	890	1,000
E136005	Kulin-Lg Road (Nth) Standpipe Exp	1,475	4,845	4,000
E136006	Gimbel/Kulin Rd (Mordetta) Standpipe Exp.	987	226	500
E136007	Mordetta/Pingaring Rd Standpipe Exp.	210	159	250
E136008	Biddy Camm/Nth Newdegate Standpipe Exp.	427	1,383	1,000
E136009	Burngup Sth Rd Standpipe Exp.	2,593	8,194	7,000
E136010	Gimbel Road Standpipe	730	1,153	1,000
E136011	Newman Rd Standpipe Exp.	215	1,509	1,000
E136012	Lake Biddy/Roger Rd Standpipe Exp.	500	3,249	3,000
E136013	Sth Jarring Rd Standpipe Exp.	650	249	250
E136014	Pitt St, Varley Standpipe Exp.	570	814	500
E136015	Biddy Camm/Mission Rd Standpipe Exp.	1,202	723	500
E136016	Groundwater Exploration - Mt Madden	-	33,478	-
E136100	Administration Allocated	2,539	2,819	3,187
E136500	Maintenance - Community Water Supply	3,000	-	-
E136990	Depreciation of assets	5,885	8,773	10,242
	Sub Total	25,413	80,571	43,429
<u>Operating Income</u>				
I136100	Sale of Standpipe Water	(5,765)	(12,131)	-
I136161	Grant - Ngt Town Dam (CBH)	(30,000)	-	-
I136162	Grant - Magenta Community Dam	(2,500)	(2,500)	-
I136163	Grant - SE Newdegate Community Dam	(2,500)	(2,500)	-
I136166	Grant - Varley Community Water Supply	(100,000)	-	(100,000)
I136167	Grant - Groundwater Exploration - Mt Madden	-	(30,000)	-
	Sub Total	(140,765)	(47,131)	(100,000)
<u>Capital Expenditure</u>				
E136110	Construct Water Tanks	25,000	6,776	-
E136115	Ngt Town Dam Project (CBH Catchment Dam)	10,652	19,612	-
E136116	Dunn Rock Community Dam Project	30,000	15,011	2,500
E136117	Magenta Community Dam	15,042	17,577	2,500
E136119	South East Newdegate Community Dam	16,419	16,725	2,500
E136120	Lake Grace Water Harvest Project	25,612	372	26,760
E136121	Varley Town Dam Project	100,000	100,004	-
E136550	Community Water Supply - Transfer to Reserve	-	-	5,000
	Sub Total	222,725	176,077	39,260
	TOTAL OTHER ECONOMIC SERVICES	107,373	209,517	(17,311)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
LAND DEVELOPMENT				
<u>Operating Expenditure</u>				
E137050	Land Sale Expenses	-	3,696	2,500
E137100	Administration Allocated	5,078	5,557	6,282
E137200	Newdegate Town Rejuvenation Project	-	-	25,000
E137920	Loss on Sale of Assets	-	-	4,868
E137990	Depreciation	185	150	317
	Sub Total	<u>5,263</u>	<u>9,404</u>	<u>38,967</u>
<u>Operating Income</u>				
I137100	Grant - DLGRD Headworks	(36,217)	-	-
I137900	Proceeds - Sale of Lot 1, LG	-	-	-
I137910	Proceeds - Sale of Residential Land, LG	-	(58,000)	(50,000)
I137915	Profit on Sale of Assets	-	(19,504)	-
I137920	Realisation of assets	-	58,000	50,000
	Sub Total	<u>(36,217)</u>	<u>(19,504)</u>	<u>-</u>
<u>Capital Expenditure</u>				
E137250	Lake King Residential Land	20,000	-	10,000
E137260	Lake Grace Residential Land	-	-	20,000
E137317	Newdegate Industrial Land	20,000	-	10,000
E137350	Lake Grace Industrial Land	20,000	-	20,000
E137500	Lot 1 Development Costs	100,669	9,075	-
E137600	Land Development - Transfer to Reserve	-	58,000	50,000
	Sub Total	<u>160,669</u>	<u>67,075</u>	<u>110,000</u>
<u>Capital Income</u>				
I137600	Land Development - Transfer from Reserve	(124,452)	-	(25,000)
	Sub Total	<u>(124,452)</u>	<u>-</u>	<u>(25,000)</u>
TOTAL LAND DEVELOPMENT		5,263	56,975	123,967
TOTAL ECONOMIC SERVICES		208,284	327,819	223,196

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
	OTHER PROPERTY AND SERVICES			
	PRIVATE WORKS			
	<u>Operating Expenditure</u>			
E141100	Administration Allocated	5,078	5,557	6,282
E141270	Private Works - Expenses	<u>23,018</u>	<u>8,991</u>	<u>5,000</u>
	Sub Total	<u>28,096</u>	<u>14,549</u>	<u>11,282</u>
	<u>Operating Income</u>			
I141460	Private Works - Income	(23,018)	(9,154)	(5,000)
I141461	Private Works - Profit	<u>(5,754)</u>	<u>(2,289)</u>	<u>(1,250)</u>
	Sub Total	<u>(28,772)</u>	<u>(11,443)</u>	<u>(6,250)</u>
	TOTAL PRIVATE WORKS	(676)	3,106	5,032

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
PUBLIC WORKS OVERHEADS				
<u>Operating Expenditure</u>				
E143010	Engineering salaries & wages	114,731	87,165	66,094
E143013	Long Service Leave - Works	-	29,715	-
E143014	RDO - WORKS	-	(1,446)	-
E143015	Supported Employment	-	-	35,699
E143016	Fringe Benefits Tax	8,952	11,091	13,290
E143018	Professional Indemnity / Liability Insurance	15,481	16,373	17,028
E143019	Engineering Conference Expense	2,500	-	-
E143020	Travelling/Accommodation Expenses	1,000	-	-
E143025	Ford Ranger XLT (Works Supervisor) LG002	6,780	10,577	10,760
E143030	Engineering office expenses	9,853	15,288	11,843
E143035	Inspection & Data Collection	9,620	3,026	6,498
E143045	Depot store/office expenses	7,595	6,930	6,725
E143050	Sick/holiday pay - Outside staff	95,065	133,047	92,638
E143055	Superannuation - Council Contribution	103,942	78,716	76,820
E143060	Workers compensation insurance	37,590	38,116	31,598
E143061	Allowances - outside staff	20,712	12,096	14,063
E143062	Staff Training - Outside Staff	12,000	12,745	12,000
E143080	Protective clothing	7,200	1,681	8,000
E143081	Health and Safety Expenses	4,500	5,417	5,000
E143100	O H & S training	6,000	2,006	5,000
E143105	Rates Subsidies	16,210	13,341	11,087
E143120	Relocation allowances	1,500	9,649	3,000
E143125	Staff Recruitment	5,000	5,806	5,000
E143130	6 Banksia Place	3,064	5,989	3,588
E143131	10B Gumtree Drive	2,281	1,249	1,989
E143132	23 Absolon Street	-	-	3,636
E143133	10A Gumtree Drive	2,492	1,858	2,272
E143134	33 Absolon Street	1,841	2,037	-
E143136	74 Stubbs Street	4,948	968	4,701
E143137	54A Bennett Street	6,532	4,676	3,159
E143139	3 Clark Avenue	5,106	5,389	13,158
E143200	Administration Allocated	6,348	6,766	7,644
E143290	Less allocated to Works & Serv	(599,946)	(568,871)	(545,907)
E143515	Apprentice Carpenter - Expenses	56,738	22,730	49,150
E143525	Tool Replacement	1,000	1,446	1,500
E143530	54B Bennett Street	4,125	3,404	2,967
E143540	Building Maintenance - Admin & Travel	19,240	21,022	20,000
E143990	Depreciation of assets	8,647	8,980	12,553
	Sub Total	8,647	8,980	12,553
<u>Operating Income</u>				
I143005	Reimbursements	-	(11,155)	-
I143050	Works Housing Rent	(15,552)	(16,334)	(16,200)
	Sub Total	(15,552)	(27,489)	(16,200)
<u>Capital Expenditure</u>				
E143310	Upgrade Works - 3 Clark Avenue	-	41,090	-
E143313	Depot Upgrades & Improvements	40,000	32,568	14,577
E143316	Fencing - 10A & 10B Gumtree Drive	-	-	15,000
E143317	Purchase Vehicle Hoist for Depot	-	-	5,500
E143318	Newdegate Depot Upgrades	-	-	4,000
	Sub Total	40,000	73,658	39,077
	TOTAL PUBLIC WORKS OVERHEADS	33,095	55,148	35,430

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
PLANT OPERATION				
<u>Operating Expenditure</u>				
E144010	Plant - Fuel and Oils	248,513	147,139	207,823
E144015	Plant - Tyres and Tubes	19,807	24,514	46,550
E144020	Plant - Parts and Repairs	125,893	106,231	63,366
E144030	Plant - Internal Repair Wages	104,280	128,961	124,611
E144032	Apprentice Mechanic Wages	36,748	9,874	-
E144050	Plant - Insurances & Licenses	25,138	3,471	22,731
E144290	Less allocated to Works & Services	(560,379)	(543,400)	(465,081)
E144300	Plant Depreciation Allocated	(308,311)	(175,178)	(305,010)
E144350	Insurance Claims	-	5,568	-
E144990	Depreciation - Sundry Equip	308,311	317,289	305,010
E145990	Depreciation	8,370	4,404	4,404
	Sub Total	<u>8,370</u>	<u>28,873</u>	<u>4,404</u>
 <u>Operating Income</u>				
I144210	Vehicle Reimbursements	(12,240)	(8,048)	(9,500)
I144220	Sale of Scrap Parts / Grader Blades	-	(1,014)	-
I144350	Insurance Recoups	-	(6,889)	-
	Sub Total	<u>(12,240)</u>	<u>(15,950)</u>	<u>(9,500)</u>
	TOTAL PLANT OPERATION	(3,870)	12,923	(5,096)

Shire of Lake Grace
2008/09 Budget

ACCOUNT	DESCRIPTION	2007/08 BUDGET	2007/08 ACTUAL	2008/09 BUDGET
SALARIES & WAGES				
<u>Operating Expenditure</u>				
E146010	Gross Salaries & Wages	1,526,226	1,530,423	1,546,177
E146200	Less Salaries & Wages Allocated	(1,526,226)	(1,530,423)	(1,546,177)
	Sub Total	-	(0)	-
<u>Operating Income</u>				
I146300	Reimb Workers Comp Insurance	-	(13,461)	-
	Sub Total	-	(13,461)	-
	TOTAL SALARIES & WAGES	-	(13,461)	-
UNCLASSIFIED				
<u>Operating Expenditure</u>				
E147290	Refunds & overpayments	-	25,782	-
	Sub Total	-	25,782	-
<u>Operating Income</u>				
I147490	Refunds & overpayments	-	(21,149)	-
	Sub Total	-	(21,149)	-
	TOTAL UNCLASSIFIED	-	4,633	-
ROE BE ACTIVE SCHEME				
<u>Operating Expenditure</u>				
E148100	Roe Be Active - Employee Costs	-	45,529	56,069
E148200	Roe Be Active - Materials	-	13,642	25,100
E148300	Roe Be Active - One Off Grants	-	24,147	8,450
	Sub Total	-	83,319	89,619
<u>Operating Income</u>				
I148100	Healthways Grant	-	(35,833)	(25,000)
I148101	Physical Activity Taskforce Grants	-	-	-
I148102	Be Active Fees - Swim to Rotto	-	-	-
I148103	Be Active Fees - School Activities	-	-	(1,000)
I148104	Be Active Fees - School Holiday Activities	-	(5,285)	(500)
I148105	Be Active Fees - Winter Warm Up / Step into Spring	-	-	(500)
I148106	Be Active Fees - Educational Seminars & Courses	-	-	(1,000)
I148300	Grant - ACE - Active Communities Everyday	-	(15,000)	-
I148301	Grant - Women/Youth on the Frontline	-	(8,000)	-
I148302	Grant - Royal Life Bronze Rescue Training	-	(5,000)	-
I148303	Grant - DPI Bike Week	-	(1,200)	-
I148304	Dept for Communities - School Holiday Program - Surfing	-	(2,000)	-
I148305	Dept for Communities - School Holiday Program - SCITECH	-	(1,000)	-
I148500	Roe Be Active Scheme Contributions	-	-	(53,169)
	Sub Total	-	(73,319)	(81,169)
	TOTAL ROE BE ACTIVE SCHEME	-	10,000	8,450
	TOTAL OTHER PROPERTY & SERVICES	28,549	72,349	43,816

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Lake Grace

	07/08 Budget	07/08 Actual	08/09 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111001	30,580	29,446	30,545
E111005	2,719	2,242	2,954
E111100	986	1,369	1,548
<u>Operating Income</u>			
I111410	(111)	(280)	(250)
I111411	(15,000)	-	(15,000)
<u>Capital Expenditure</u>			
E111454	15,000	0	15,000
TOTAL PUBLIC HALLS, CIVIC CENTRES	<u>34,174</u>	<u>32,777</u>	<u>34,797</u>
SWIMMING POOLS			
<u>Operating Expenditure</u>			
E112010	70,245	80,079	77,835
E112016	4,676	5,170	2,745
E112017	1,860	2,335	4,495
E112020	45,619	55,951	50,556
E112030	9,878	9,878	9,467
E112100	3,809	4,188	4,734
<u>Operating Income</u>			
I112410	(11,000)	(14,580)	(14,000)
I112411	(3,000)	(3,000)	(3,000)
I112412	-	-	-
I112416	-	(1,072)	-
I112430	-	(80)	-
<u>Capital Expenditure</u>			
E112173	6,950	6,949	7,354
E112514	0	0	0
E112515	0	0	0
E112516	6,000	10,514	0
E112517	0	0	13,650
E112518	0	0	10,000
E112519	0	0	0
E112521	0	0	0
E112522	0	0	60,000
<u>Capital Income</u>			
I112750	-	-	(7,595)
TOTAL SWIMMING POOLS	<u>135,037</u>	<u>156,333</u>	<u>216,241</u>
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113010	2,130	884	4,185
E113014	44,124	36,261	44,214
E113017	2,500	0	0
E113035	5,335	4,934	4,800
E113041	4,000	4,000	4,000
E113100	4,444	4,833	5,463
E113130	517	690	1,280
E113135	25,384	28,432	51,342
E113150	23,341	18,056	21,781
E113153	0	0	1,500
E113160	170	51	0
E113180	36,974	48,857	64,371
E113177	10,000	0	10,000
E113185	90,000	71,307	0
E113212	2,244	2,244	2,004
E113213	17,570	17,570	17,095
E113535	30	301	600
E113550	1,130	1,234	1,915
<u>Operating Income</u>			
I113181	(5,053)	(5,053)	(5,254)
I113200	(10,000)	(10,000)	(15,000)
I113202	(3,000)	(3,323)	(3,000)
I113440	-	(273)	(300)
I113189	(320,000)	-	(299,878)
I113190	(10,000)	-	(10,000)
I113446	(245,000)	(50,000)	(157,879)
I113447	(200,000)	(100,000)	-
I113448	(112,956)	-	-

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Lake Grace

<u>Capital Expenditure</u>				
E113151	Replacement Tables - LG Sports Pavillion	0	0	2,500
E113152	Install 2 x Drinking Fountains - LG Sporting Precinct	0	0	4,000
E113179	Loan 179 Redemption	3,814	3,814	4,051
E113182	Loan 182 Redemption	17,240	7,240	7,706
E113183	Sports Oval Dam Upgrade	230,000	162,172	33,000
E113189	Lake Grace Sporting Precinct Development	590,000	215,493	80,000
E113201	Purchase Playground Equip - Lake Grace	0	0	5,000
E113205	Purchase Playground Equip - Pingaring	0	0	5,000
E113206	Construct Catcher for Lake Grace Oval Mower	0	0	4,280
	TOTAL OTHER RECREATION & SPORT	<u>204,938</u>	<u>459,722</u>	<u>-111,224</u>

LIBRARIES

<u>Operating Expenditure</u>				
E115010	Salaries & Wages - LakeGrace	10,500	4,234	10,815
E115021	Lake Grace Library Control Expenses	4,823	4,711	7,528
E115024	Pingaring Library Operating Expenses	525	408	1,060
E115055	L.G. Telecentre Submissions	0	0	0
E115100	Administration Alloc. L/Grace	1,904	2,094	3,187
	TOTAL LIBRARIES	<u>17,752</u>	<u>11,447</u>	<u>22,590</u>

OTHER CULTURE

<u>Operating Expenditure</u>				
E116040	Lake Grace Railway Station - Expenses	1,366	1,202	1,176
E116042	AIM Hospital - Expenses	4,385	1,326	0
E116043	Pingaring School Operating Expenses	8,000	8,533	8,890
E116044	RSL Hall Expenses	1,822	1,136	4,236
E116050	Old Medical Centre Operating Expenses	1,731	1,370	0
E116051	Pingaring Community Centre - Major Maintenance	12,000	253	12,000
E116056	Admin.Alloc.-Lake Grace	2,539	2,819	3,187
E116061	Cultural Interpretation - StoryTrail Phase 1	16,950	4,200	12,750
E116062	StoryTrail Project - Phase 2	0	0	16,000
<u>Operating Income</u>				
I116101	Grant - Replace Roof RSL Building - LotteryWest	(15,000)	-	(15,000)
I116102	Grant - LotteryWest - StoryTrail Phase 1	(15,000)	-	(15,000)
I116103	Grant - Storytrail Phase 2	-	-	(15,000)
I116370	Kulin Shire Contribution - Pingaring School	(4,000)	(4,000)	(4,400)
<u>Capital Expenditure</u>				
E116100	RSL Honor Board	6,025	4,300	0
E116101	RSL Building - Replace Roof - LotteryWest	15,000	0	15,000
	TOTAL OTHER CULTURE	<u>35,818</u>	<u>21,138</u>	<u>23,839</u>
	Loan Proceeds			
	TOTAL LAKE GRACE SPORT & RECREATION	<u>427,719</u>	<u>681,417</u>	<u>186,243</u>

SPECIFIED AREA RATE TO BE RAISED 2008/09

TOTAL EXPENSES	427,719	681,417	186,243
Deficit/(Surplus) from Prev Year SAR Raised	(11,080)	(11,080)	265,948
Transfer in Balance of Recreation Reserve	(500)		
TO BE RAISED BY SAR	416,139	670,337	452,191

SPECIFIED AREA RATE RAISED

I113421	Lake Grace Sport & Rec - UV	(280,236)	(278,967)	(312,012)
I113420	Lake Grace Sport & Rec - GRV	(125,903)	(125,423)	(140,179)
	Total	(406,139)	(404,389)	(452,191)
	Deficit/(Surplus) on 2007/08 Specified Area Rate	10,000	265,948	0

LAKE GRACE RESOURCE CENTRE (LOAN 168)

E115168	Loan 168 Redemption	10,940	10,940	11,616
E115090	Interest Loan 168	1,017	1,017	328
	Net Total	11,957	11,956	11,944
	Deficit/(Surplus) from Prev Year SAR Raised	219	219	36
	Transfers To/(From) Reserves	-	-	-
	TO BE RAISED BY SAR	12,176	12,175	11,980

SPECIFIED AREA RATE RAISED

I115320	Lake Grace Resource Cent - GRV	(3,896)	(3,881)	(3,833)
I115321	Lake Grace Resource Cent - UV	(8,279)	(8,259)	(8,146)
	Total	(12,175)	(12,140)	(11,979)
	Deficit/(Surplus) on 2007/08 Specified Area Rate	1	36	1

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Newdegate

	07/08 Budget	07/08 Actual	08/09 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111002	16,332	14,244	14,696
E111101	986	1,369	1,548
E111006	17	17	18
<u>Capital Income</u>			
I111650	(20,000)	(20,000)	(20,000)
TOTAL PUBLIC HALLS, CIVIC CENTRES	<u>-2,665</u>	<u>-4,369</u>	<u>-3,738</u>
SWIMMING POOLS			
<u>Operating Expenditure</u>			
E112012	-	-	-
E112021	8,000	8,000	12,000
E112022	5,000	-	5,000
<u>Operating Income</u>			
I112415	-	-	-
TOTAL SWIMMING POOLS	<u>13,000</u>	<u>8,000</u>	<u>17,000</u>
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113011	2,130	884	4,185
E113015	18,697	7,289	14,928
E113101	3,174	3,463	3,915
E113225	16,386	23,510	26,967
E113230	527	27	1,290
E113262	297	964	555
E113263	16,732	13,225	10,725
E113270	30,100	47,594	35,638
E113280	54,476	77,571	70,771
<u>Operating Income</u>			
I113201	(5,000)	(5,205)	(3,000)
I113203	(1,500)	(191)	-
I113434	(13,342)	(13,124)	(14,289)
I113450	-	(200)	(600)
<u>Capital Expenditure</u>			
E113176	-	-	7,000
E113184	8,072	6,711	6,361
E113190	-	-	-
E113193	-	-	-
E113202	-	-	16,000
E113209	-	-	22,688
E113753	5,000	5,000	5,000
E113754	-	-	-
E113758	5,000	5,000	5,000
<u>Capital Income</u>			
I113758	-	-	(22,688)
TOTAL OTHER RECREATION & SPORT	<u>140,749</u>	<u>172,517</u>	<u>190,446</u>
LIBRARIES			
<u>Operating Expenditure</u>			
E115011	6,823	5,036	8,000
E115022	599	5,803	2,782
E115052	2,022	1,504	-
E115053	5,000	-	-
E115101	1,904	2,094	3,187
TOTAL LIBRARIES	<u>16,348</u>	<u>14,437</u>	<u>13,969</u>
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116030	1,599	1,809	-
E116045	-	-	5,000
E116057	2,539	2,819	3,187
<u>Capital Expenditure</u>			
E116102	-	-	1,000
TOTAL OTHER CULTURE	<u>4,138</u>	<u>4,628</u>	<u>9,187</u>
Loan Proceeds			
TOTAL NEWDEGATE SPORT & RECREATION	<u>171,570</u>	<u>195,213</u>	<u>226,864</u>

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Newdegate

<u>SPECIFIED AREA RATE TO BE RAISED 2008/09</u>			
TOTAL EXPENSES			
	171,570	195,213	226,864
Deficit/(Surplus) from Prev Year SAR Raised	34,744	34,744	18,719
Transfer in Balance of Recreation Reserve			
TO BE RAISED BY SAR	206,314	229,957	245,583
<u>SPECIFIED AREA RATE RAISED</u>			
I113423 Newdegate Sport & Rec - UV	(179,585)	(180,103)	(208,745)
I113422 Newdegate Sport & Rec - GRV	(26,834)	(31,135)	(36,837)
Total	(206,419)	(211,238)	(245,582)
Deficit/(Surplus) on 2007/08 Specified Area Rate	(105)	18,719	1
<u>NEWDEGATE RESOURCE CENTRE (LOAN 169)</u>			
E115169 Loan 169 Redemption	7,901	7,901	8,389
E115091 Interest Loan 169	734	734	237
Net Total	8,635	8,635	8,626
Deficit/(Surplus) from Prev Year SAR Raised	61	61	(236)
Transfers To/(From) Reserves	-	-	-
TO BE RAISED BY SAR	8,696	8,696	8,390
<u>SPECIFIED AREA RATE RAISED</u>			
I115326 Newdegate Resource Cent - UV	(7,217)	(7,217)	(6,796)
I115325 Newdegate Resource Cent - GRV	(1,478)	(1,715)	(1,594)
Total	(8,695)	(8,932)	(8,390)
Deficit/(Surplus) on 2007/08 Specified Area Rate	1	(236)	0
<u>NEWDEGATE INDOOR REC CENTRE (LOAN 170)</u>			
E113170 Loan 170 Redemption Newdegate Indoor Rec Centre	13,700	13,700	14,630
E113210 Interest Loan 170	1,741	1,741	780
Net Total	15,441	15,440	15,410
Deficit/(Surplus) from Prev Year SAR Raised	(609)	(609)	(452)
Transfers To/(From) Reserves	-	-	-
TO BE RAISED BY SAR	14,832	14,831	14,958
<u>SPECIFIED AREA RATE RAISED</u>			
I113430 Newdegate Indoor Rec Ctr - GRV	(2,076)	(2,548)	(2,543)
I113431 Newdegate Indoor Rec Ctr - UV	(12,756)	(12,735)	(12,415)
Total	(14,832)	(15,283)	(14,958)
Deficit/(Surplus) on 2007/08 Specified Area Rate	-	(452)	0

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Lake King

	07/08 Budget	07/08 Actual	08/09 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111003 Lake King Hall - Expenses	15,218	9,992	11,456
E111102 Admin.Alloc.-Lake King Hall	986	1,369	1,548
<u>Capital Income</u>			
I111600 SAR LK Hall - Tsf from Reserve	(14,160)	(14,160)	(14,158)
TOTAL PUBLIC HALLS, CIVIC CENTRES	<u>2,044</u>	<u>-2,799</u>	<u>-1,154</u>
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113012 Contrib to Roe Be Active Scheme - LK	2,130	884	4,185
E113016 Lake King - Aquatic & Rec Program	10,052	4,146	11,805
E113102 Admin.Alloc.-Lake King	3,174	3,463	3,915
E113325 Lake King Oval Rec Ground Expenses	10,500	5,721	9,110
E113330 Lake King Playground Maintenance	250	11	290
E113350 Lake King Sports Pav Expenses	6,658	4,403	4,191
E113361 Lake King Golf Pavilion Expenses	4,131	1,860	5,820
E113380 Lake King Parks & Gardens	7,258	12,657	20,479
E113700 Dunn Rock Tennis Club	105	118	165
<u>Operating Income</u>			
I113460 Lake King School - Contribution to Facilities	-	-	(5,000)
<u>Capital Expenditure</u>			
E113203 Purchase Playground Equip - Lake King	-	-	5,000
E113207 Childrens Safety Fence for LK Playgroup/Fitness Classes	-	-	2,500
E113208 Dunn Rock Tennis Club Building Repairs	-	-	6,000
TOTAL OTHER RECREATION & SPORT	<u>44,258</u>	<u>33,263</u>	<u>68,460</u>
LIBRARIES			
<u>Operating Expenditure</u>			
E115012 Salaries & Wages - Lake King	8,824	8,024	9,687
E115023 Lake King Library Operating Expenses	1,793	2,446	2,843
E115102 Administration Alloc. L/King	1,904	2,094	3,095
TOTAL LIBRARIES	<u>12,521</u>	<u>12,564</u>	<u>15,625</u>
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116041 Lake King Goods Shed - Expenses	370	-	-
TOTAL OTHER CULTURE	<u>370</u>	<u>0</u>	<u>0</u>
Loan Proceeds	-	-	-
TOTAL LAKE KING SPORT & RECREATION	<u>59,193</u>	<u>43,028</u>	<u>82,931</u>
<u>SPECIFIED AREA RATE TO BE RAISED 2008/09</u>			
TOTAL EXPENSES	59,193	43,028	82,931
Deficit/(Surplus) from Prev Year SAR Raised	(1,358)	(1,358)	(16,131)
Transfer in Balance of Recreation Reserve	-	-	-
TO BE RAISED BY SAR	57,835	41,670	66,800
<u>SPECIFIED AREA RATE RAISED</u>			
I113425 Lake King Sport & Rec - UV	(54,266)	(54,270)	(62,792)
I113424 Lake King Sport & Rec - GRV	(3,464)	(3,531)	(4,008)
Total	(57,730)	(57,801)	(66,800)
Deficit/(Surplus) on 2007/08 Specified Area Rate	105	(16,131)	0

Shire of Lake Grace
2008/09 Specified Area Rate Calculation
Varley

	07/08 Budget	07/08 Actual	08/09 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111004	3,822	6,364	4,805
E111103	986	1,369	1,548
<u>Operating Income</u>			
I111412	-	(1,182)	-
TOTAL PUBLIC HALLS, CIVIC CENTRES	4,808	6,551	6,353
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113013	2,130	884	4,185
E113103	3,174	3,463	3,915
E113215	-	90	1,841
E113430	20	39	315
E113435	1,141	939	1,400
E113450	2,245	3,809	3,581
E113480	6,015	17,275	18,555
<u>Operating Income</u>			
I113451	-	(60,000)	-
I113452	-	-	(95,000)
<u>Capital Expenditure</u>			
E113195	25,000	-	120,000
E113196	-	60,000	-
E113204	-	-	5,000
E113810	-	-	4,275
TOTAL OTHER RECREATION & SPORT	39,725	26,500	68,067
LIBRARIES			
<u>Operating Expenditure</u>			
E115025	4	4	105
E115103	1,904	2,094	-
	-	-	-
TOTAL LIBRARIES	1,908	2,098	105
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116049	296	214	-
TOTAL OTHER CULTURE	296	214	0
	(25,000)	(25,000)	-
TOTAL VARLEY SPORT & RECREATION	21,737	10,363	74,525
<u>SPECIFIED AREA RATE TO BE RAISED 2008/09</u>			
TOTAL EXPENSES	21,737	10,363	74,525
Deficit/(Surplus) from Prev Year SAR Raised	10,761	10,761	(11,253)
Transfer in Balance of Recreation Reserve			
TO BE RAISED BY SAR	32,498	21,124	63,272
<u>SPECIFIED AREA RATE RAISED</u>			
I113427	(30,223)	(30,058)	(58,843)
I113426	(2,275)	(2,319)	(4,429)
Total	(32,498)	(32,377)	(63,272)
Deficit/(Surplus) on 2007/08 Specified Area Rate	-	(11,253)	0

**SHIRE OF LAKE GRACE
2008/2009 ASSET ACQUISITIONS**

The following assets are budgeted to be acquired during the year:

Account	Furniture and Equipment	Budget
E042540	Furniture & Office Equipment	\$7,975
E113151	Replacement Tables - LG Sports Pavillion	\$2,500
E116102	Newdegate Citizen's Honour Board	\$1,000
	Total Furniture and Equipment	\$11,475

Account	Land and Buildings	Budget
E042557	Repair Back Veranda - 23 Absolon St	\$10,000
E042563	Refurbishment - 33 Absolon Street	\$20,000
E051172	Fire Shed - Varley	\$10,000
E077300	Doctor's Residence - Renew Furnishings	\$8,500
E091915	Construct Kit House - 36 Bennett Street, Lake Grace	\$20,040
E091916	Construct Kit House - 19 Maley Street, Newdegate	\$41,022
E093161	Retaining Fence, 11A Collier St, Ngt	\$6,612
E093163	External Painting - Collier Street Units	\$16,000
E093164	Internal Painting - 9A Collier Street	\$6,000
E094179	Construct Patios - 40 Maley St & 13 Arthur St	\$9,951
E094182	Air Conditioning - Joint Venture Units	\$14,000
E094183	Repair Retaining Wall - 48B Tamar Terrace	\$3,327
E095160	Upgrade Gas Stoves - Lakes Village	\$14,000
E107210	Construct Lake King Public Toilets	\$42,726
E111454	Improve Acoustics - Lg Hall - Lotterywest Package	\$15,000
E112517	LG Swimming Pool Compliance Works	\$13,650
E112518	LG Swimming Pool - Refurbish Change Rooms & Office	\$10,000
E112522	LG Swimming Pool - Replace Foot Valve & Suction Line	\$60,000
E113152	Install 2 x Drinking Fountains - LG Sporting Precinct	\$4,000
E113176	Stoves - Ngt Rec Centre	\$7,000
E113189	Lake Grace Sporting Precinct Development	\$80,000
E113207	Childrens Safety Fence for LK Playgroup/Fitness Classes	\$2,500
E113208	Dunn Rock Tennis Club Building Repairs	\$6,000
E116101	Rsl Building - Replace Roof - Lotterywest Package	\$15,000
E132500	L/Grace Visitor Centre Improvements/Upgrade	\$30,545
E143313	Depot Upgrades And Improvements	\$14,577
E143316	Fencing - 10A & 10B Gumtree Drive	\$15,000
E143318	Newdegate Depot Upgrades	\$4,000
	Total Land & Buildings	\$499,450

**SHIRE OF LAKE GRACE
2008/2009 ASSET ACQUISITIONS**

Account	Plant and Equipment	Budget
E042550	Purchase Admin Vehicles (CEO Vehicle LG001)	\$45,000
E042550	Purchase Admin Vehicles (MCRS Vehicle LG139)	\$40,000
E042550	Purchase Admin Vehicles (MCMS Vehicle LG1767)	\$32,000
E077500	Purchase Doctors Vehicle (LG1825)	\$32,923
E107551	Purchase Roadwise Speed Trailer	\$15,708
E107710	Purchase Community Bus	\$103,700
E113206	Construct Catcher for Lake Grace Oval Mower	\$4,280
E113209	Ngt Rec Dam - Water Treatment Equipment	\$22,688
E123010	Replace - Utes/Light Vehicles (MOW Vehicle LG002)	\$30,000
E123010	Replace - Utes/Light Vehicles (WS Vehicle LG2852)	\$30,000
E123011	Replace - Roadworks Machinery (Prime Mover)	\$250,000
E123011	Replace - Roadworks Machinery (Semi Water Tanker)	\$55,000
E123011	Replace - Roadworks Machinery (Dingo Mini Loader)	\$20,000
E123021	Replace Minor Roadmaking Plant	\$15,000
E143317	Purchase Vehicle Hoist for Depot	\$5,500
Total Plant and Equipment		\$701,799

Account	Infrastructure Assets - Roads	Budget
E121200	Roadworks - Capital Renewal	\$1,348,700
E121300	Roadworks - Capital Upgrade	\$556,564
E121400	Roadworks - Capital Expansion	\$97,042
Total Infrastructure Assets - Roads		\$2,002,306

Account	Infrastructure Assets - Other	Budget
E107256	Lake Grace Cemetery Restoration - Part 2 - Lotterywest Package	\$112,020
E107550	Public Bus Shelter - Newdegate	\$9,400
E113183	Sports Oval Dam Upgrade	\$33,000
E113184	Purchase Playground Equip - Ngt Rec Precinct	\$6,361
E113195	Varley Bowling Green Upgrade	\$120,000
E113201	Purchase Playground Equip - Lake Grace	\$5,000
E113202	Purchase Playground Equip - Newdegate	\$16,000
E113203	Purchase Playground Equip - Lake King	\$5,000
E113204	Purchase Playground Equip - Varley	\$5,000
E113205	Purchase Playground Equip - Pingaring	\$5,000
E121700	Pathway Link - AIM to Mosaic Gardens	\$12,160
E136116	Dunn Rock Community Dam Project	\$2,500
E136117	Magenta Community Dam	\$2,500
E136119	South East Newdegate Community Dam	\$2,500
E136120	Lake Grace Water Harvest Project	\$26,760
E137250	Lake King Residential Land	\$10,000
E137260	Lake Grace Residential Land	\$20,000
E137317	Newdegate Industrial Land	\$10,000
E137350	Lake Grace Industrial Land	\$20,000
Total Infrastructure Assets - Other		\$423,201

TOTAL ACQUISITION OF ASSETS \$3,638,231

Indicative Plant Replacement Schedule 2008 - 2014

Type	Plant No	Plant Description	HRS/KM	Purchase	Replacement	Trade In	Purchase	Net	To/From	Cost to
			HRS/KM	Date	Date	Price	Price	Price	Reserve	Gen Funds
2008/2009										
<i>Fleet Machinery</i>	PTCK09	Ford Sterling Prime Mover		Dec-99		60,000	250,000	190,000	0	190,000
		Semi Water Tanker					55,000	55,000	0	55,000
		Dingo Mini Loader					20,000	20,000	0	20,000
		John Deere Backhoe				65,000		-65,000	-65,000	0
	PTCK14	Hino Water Truck		Nov-04		28,000		-28,000		-28,000
		Wilson Loader Mounted Saw		Feb-04		35,000		-35,000	-35,000	0
		Dolly				9,000		-9,000	0	-9,000
		Toro Ride on Mower				17,000		-17,000	0	-17,000
						214,000	325,000	111,000	(100,000)	211,000
2009/2010										
<i>Fleet Machinery</i>	PTCK12	Volvo Eight Wheeler		Jun-02		120,000	250,000	130,000	0	130,000
	PROL02	Multipac Multi Tyred Roller		Oct-02		65,000	165,000	100,000	0	100,000
								0		0
								0		0
								0		0
						185,000	415,000	230,000	-	230,000
2010/2011										
<i>Fleet Machinery</i>	PROL06	Bomag Smooth Drum Roller		Oct-01		45,000	165,000	120,000	0	120,000
	PTCK02	Mercedes Prime Mover		Feb-06		100,000	290,000	190,000	0	190,000
								0	0	0
								0	0	0
								0	0	0
						145,000	455,000	310,000	-	310,000

Indicative Plant Replacement Schedule 2008 - 2014

Type	Plant No	Plant Description	HRS/KM	Purchase Date	Replacement Date	Trade In Price	Purchase Price	Net Price	To/From Reserve	Cost to Gen Funds
			HRS/KM							
2011/2012										
<i>Fleet Machinery</i>	PTCK01	Isuzu 8 ton Tipper		Dec-03		40,000	130,000	90,000	0	90,000
	PGRA05	John Deere Grader 11 670 CH		Oct-04		100,000	350,000	250,000	0	250,000
						140,000	480,000	340,000	-	340,000
2012/2013										
<i>Fleet Machinery</i>	PLOD05	Volvo L60E Loader				120,000	200,000	80,000	0	80,000
	PTOR03	John Deere 5510 Tractor				50,000	100,000	50,000	0	50,000
						170,000	300,000	130,000	-	130,000
2013/2014										
<i>Fleet Machinery</i>	PLOD01	Volvo L90F Loader				140,000	250,000	110,000	0	110,000
	PTCK11	Hino Fuel Truck		Jun-02		20,000	60,000	40,000	0	40,000
						160,000	310,000	150,000	-	150,000

2008/2009 ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Job number	GL Account	Road Name	Section From - To	Works Description	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total cost	Cost to Council
REGIONAL ROAD GROUP 2008/09									
09001	E121200	Nth Lake Grace Karlgarin Rd	Various sections	Widen culverts, correct seal and reseal	51,200	76,800	210,000	338,000	\$112,667
08007	E121200	Lake Biddy Rd	Various sections	Carried Forward - Widen and Seal	56,800	85,200	50,000	192,000	\$64,000
Total RRG					\$ 108,000	\$ 162,000	\$ 260,000	\$ 530,000	
ROADS TO RECOVERY 2008/09									
09002	E121200	Magenta Rd	V 3.86 to 21.20	Patch and repair surface and reseal	6,000	14,000	170,000	190,000	
09003	E121300	Holt Rock South Rd	4.00 and 7.80	Widening 2 crests SLK 3.70-4.30 & 7.50-8.10	10,000	20,000	45,000	75,000	
09004	E121300	Lake Biddy Rd	0.00 to 2.00	Widen culverts, shoulders and bitumen seal	25,600	37,995	90,000	153,595	
09005	E121300	Parsons Rd	T junction	Upgrade and seal junction at Ngt-Pingrup Rd	9,200	13,800	12,000	35,000	
08002	E121300	Aylemore Rd	0.00 to 4.60	Seal widening	3,000	2,000	50,000	55,000	
09006	E121300	Biddy-Buniche Rd	2.00 to 6.00	Formation widening ready for seal widening	2,000	-	28,000	30,000	
09007	E121300	Shalders Rd	Various sections	Reconstruct widen and upgrade	6,000	16,000	13,000	35,000	
Total Roads To Recovery					\$ 61,800	\$ 103,795	\$ 408,000	\$ 573,595	
MRWA DIRECT ROADS GRANTS 2008/09									
122501	E122500	Grading		Maintenance Grading - Lake Grace	74,707	92,328	-	167,035	
Total MRWA Direct					\$ 74,707	\$ 92,328	\$ -	\$ 167,035	
SHIRE (RATES) 2008/09									
122502	E122500	Contract Grading		Contract Maintenance Grading - Lake King	-	-	200,000	200,000	\$200,000
122512	E122500	Contract Grading		Contract Maintenance Grading - Newdegate	-	-	200,000	200,000	\$200,000
122504	E122500	Road Patching		Various	64,000	96,000	40,000	200,000	\$200,000
122505	E122500	Drainage		Drainage General	10,000	15,000	25,000	50,000	\$50,000
122506	E122500	School Bus Routes		School Bus Routes	3,600	8,400	3,000	15,000	\$15,000
122507	E122500	Edge Repairs		Edge repairs, general reform & reconstruction	7,500	17,500	5,000	30,000	\$30,000
122508	E122500	Signs		Rural roads signs, delineation and guideposts	12,500	12,500	25,000	50,000	\$50,000
122601	E122600	Maintenance		Town Street Maintenance	40,000	30,000	24,000	94,000	\$94,000
122602	E122600	Footpaths		Footpath Maintenance	4,000	1,000	5,000	10,000	\$10,000
122603	E122600	Drainage Maintenance		Lake Grace Drainage	6,000	6,000	6,800	18,800	\$18,800
122604	E122600	Street Cleaning		Street Cleaning	14,808	1,000	4,192	20,000	\$20,000
122605	E122600	Street Trees		Street Trees	2,000	-	2,000	4,000	\$4,000
122606	E122600	Signs		Town Street Signs	6,000	4,000	10,000	20,000	\$20,000
122607	E122600	Lake Grace Lighting		Street Lighting	-	-	13,495	13,495	\$13,495
122608	E122600	Newdegate Lighting		Street Lighting	-	-	4,639	4,639	\$4,639
122609	E122600	Lake King Lighting		Street Lighting	-	-	1,185	1,185	\$1,185
122610	E122600	Varley Lighting		Street Lighting	-	-	763	763	\$763
122701	E122700	Depot Tools		Depot Tools and Miscellaneous Items	-	-	10,000	10,000	\$10,000
122702	E122700	Road Closures		Road Closures / Gazettals	-	-	20,000	20,000	\$20,000
122703	E122700	Engineering Consultant		Engineering Consultant	-	-	34,960	34,960	\$34,960

122704	E122700	Depot		Lake Grace Depot - operating and repairs	8,000	1,000	10,000	19,000	\$19,000
122705	E122700	Depot		Lake King Depot - operating and repairs	200		100	300	\$300
122706	E122700	Roadwise		Roadwise			1,950	1,950	\$1,950
09008	E121300	Footpaths		Construct 2 x Footpath Pramways (Cnr McMahon & Bennett)			2,000	2,000	\$2,000
09009	E121300			Fisher Road Intersection Improvements			40,866	40,866	\$40,866
08031	E121300	Entry Statements		Newdegate Entry Statements			11,103	11,103	\$11,103
Total Council					\$ 178,608	\$ 192,400	\$ 701,053	1,072,061	
FEDERAL ASSISTANCE ROADS GRANTS 2008/09									
09010	E121300	Lake King - Norseman Rd	0.00 to 2.30	Widen Shoulders	4,000	9,500	6,500	20,000	
08014	E121200	Milstead Rd	3.00 to 4.00	Gravel Sheeting	7,000	9,000	6,000	22,000	
08017	E121200	Mallee Tree Rd	4.00 to 6.00	Gravel Sheeting	5,000	10,000	7,000	22,000	
09011	E121200	Town Streets		Various Reseals	7,500	7,500	85,000	100,000	
08024	E121300	Lake King Town		Traffic Improvements	-	-	44,000	44,000	
08026	E121300	Lake King Footpath		Footpath Construction	2,000	-	20,000	22,000	
08028	E121300	Newdegate Drainage		Storm Water Drainage	2,000	2,000	7,000	11,000	
09012	E121200	Lake Grace Footpath		Footpath Construction	3,000	4,000	38,000	45,000	
09013	E121200	Mallee Hill Rd	V 22.00 to 51.00	Gravel Sheeting	13,500	31,500	10,000	55,000	
09014	E121200	Taylor Rd	0.00 to 1.00	Culvert and Gravel Sheeting	11,000	23,000	35,000	69,000	
09015	E121200	Newdegate North Rd	V22.26 to 32.00	Gravel Sheeting	18,000	42,000	18,500	78,500	
09016	E121200	Mount Vernon Rd	Various sections	Reconstruct, Widen and Upgrade	10,500	24,500	25,000	60,000	
09017	E121200	Stennetts Lake Rd		Gravel Sheeting	500	1,000	30,000	31,500	
09018	E121200	Muncasters Rd		Gravel Sheeting	500	1,000	30,000	31,500	
09019	E121200	Biddy-Camm Rd	Various sections	Gravel Sheeting	2,000	3,000	55,000	60,000	
09020	E121200	Ace Rd		Gravel Sheeting	5,000	11,500	7,500	24,000	
09021	E121200	Hewsons Rd		Gravel Sheeting	9,200	10,000	11,000	30,200	
09022	E121300	Mason Street	0.00 to 0.23	Upgrade Drainage and Gravel Formation	6,800	10,200	5,000	22,000	
122503	E122500	Weeds		Backslopes and Weed spraying	85,000	45,000	20,000	150,000	
122509	E122500	Gravel Pits		Gravel Pit Rehabilitation	-	-	20,000	20,000	
122511	E122500	Gravel Stockpiling		Gravel Survey and Pushing Stockpile	-	-	87,042	87,042	
Total FAG					\$ 192,500	\$ 244,700	\$ 567,542	\$ 1,004,742	
RESERVE 2008/09									
09023	E121400	Wattle Drive	0.00 to 0.17	Construct Street, 2 Coat Bitumen, Kerb & Drainage	30,000	45,000	22,042	97,042	
Total Reserve					\$ 30,000	\$ 45,000	\$ 22,042	\$ 97,042	

GRAND TOTAL 2008/09	\$ 645,615	\$ 840,223	\$ 1,958,637	\$ 3,444,475	
			COST TO SHIRE (RATES)		\$1,248,728