



Shire of Lake Grace



Jehl Dejito Year 10 Work Experience Student from Lake Grace District High School contributed to this cover design



BUDGET 2009/2010

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
2009/2010 Asset Acquisitions	100
Indicative Plant Replacement Schedule 2009-2019	102
2009/2010 Road Construction and Maintenance Program	104



Budget Information 2009/10



Royalties for Regions

A number of significant projects to be undertaken by Council in the 2009/10 Budget will be funded wholly or in part by the newly introduced State Government Royalties for Regions funding.

These include but are not limited to:

- **Newdegate Medical Centre** \$250,000
Planning for the construction of this building is well underway with preliminary building plans nearing completion.
- **Lake Grace Childcare Centre** \$200,000
The need to develop this facility has been recognized in Council's Strategic Planning Workshops and planning is underway.

- **Staff Housing** \$100,000
In recognition of Council's commitment to Asset Management Planning, construction of one residence at 65 Bennett St, Lake Grace will commence this year.
- **Newdegate Landfill Site** \$100,341
With the pending closure of the Newdegate Landfill Site, the need to progress the development of a new site as a priority is recognized.
- **Varley Hall Refurbishment** \$100,000
The need for repairs and refurbishment of the Varley Hall is well documented and the 09/10 Budget makes provision for items such as roof and ceiling replacement, and plumbing renewal.

Road Works

Council has allocated \$3.5 million to road maintenance and construction. Of this amount \$1.2 million will be derived from rates, to be used in the main for various road maintenance projects.

National and State Blackspot funding of \$150,000 will be allocated to realignment of curves and upgrading intersections on the Newdegate/Pingrup and Old Ravensthorpe Roads.

\$583,000 of Roads to Recovery grants puts the Shire of Lake Grace in the top 10% of regional councils to receive funding.

This money will be used for gravel resheeting / seal widening / culvert repairs and various bitumen sealing works on the following roads:

- ◇ Magenta Road
- ◇ Holt Rock South Road
- ◇ Lake Biddy Road
- ◇ Aylemore Road
- ◇ Biddy-Buniche Road
- ◇ Shalders Road
- ◇ Biddy-Camm Road
- ◇ Haig Road
- ◇ Bairstow Road

A portion of Federal Assistance Roads Grant funding of \$1.1 million will be allocated to the following roads for gravel resheeting: Tuck Rd, Fourteen Mile Rd, Carstairs Rd, South Burngup Rd, Pickernell Rd, Hogan Rd, Old Ravensthorpe Rd, Broombush Flat Rd, Newdegate North Rd, Mount Vernon Rd, White Dam Rd, Lake King-Norseman Rd, Old Newdegate Rd and West Kuender Rd.

Did you know...

The Shire of Lake Grace is an authorized licensing agent for the Department of Transport.

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

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

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

Shire of Lake Grace
PO Box 50
Lake Grace WA 6353

PH: 08 9890 2500
FAX: 08 9890 2599
shire@lakegrace.wa.gov.au

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.

Make cheques payable
to Shire of Lake Grace
or fill in the Credit Card
slip on the back of the
notice.

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.

Specified Area Rates

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.

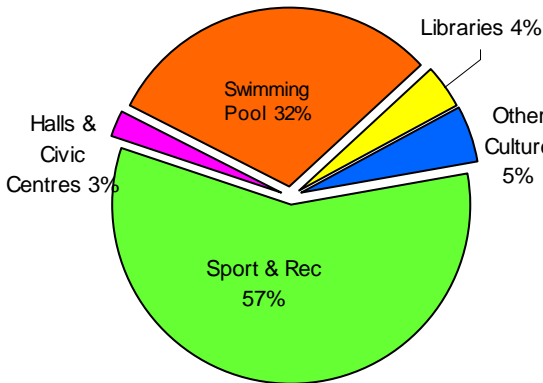
Specified Area Rates are levied in respect of costs associated with sport and recreation, swimming pools, sports ovals, tennis courts and bowling greens, facilities including Telecentres, Libraries and Town Halls.

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

Lake Grace - \$481,768 to be raised for Recreation / Halls / Libraries SAR.

Of that \$83,963 is allocated to the Lake Grace Bowling Green resurfacing.

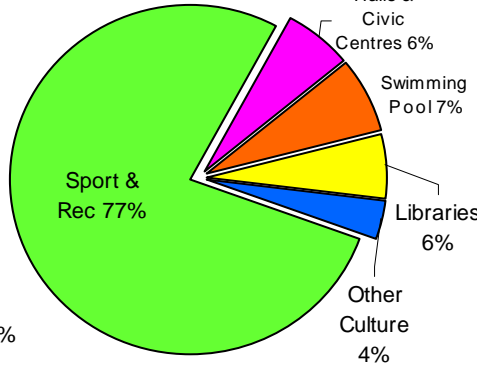
Lake Grace SAR



Newdegate - \$178,268 to be raised for Recreation / Halls / Libraries SAR.

\$9,650 will be spent on playground equipment and fencing both in town and at the Indoor Recreation Centre. The Shire will continue to employ a caretaker for the Newdegate Pool for 16 hours per week during the pool season.

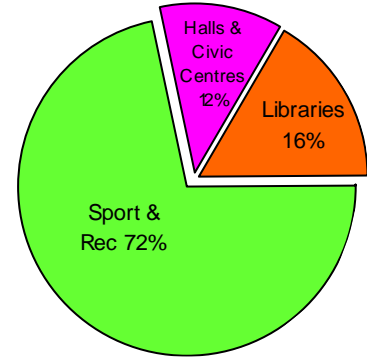
Newdegate SAR



Lake King - \$88,428 to be raised for Recreation / Halls / Libraries SAR.

\$10,000 will be used to purchase new playground equipment throughout the town site and \$9,686 on repairs to the roof of the Lake King Hall.

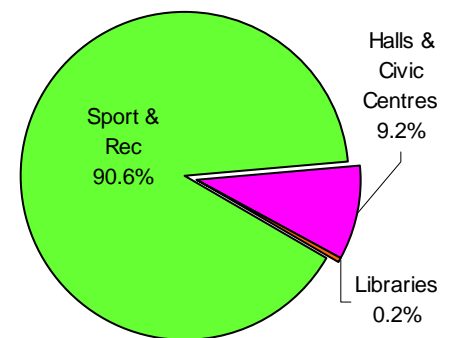
Lake King SAR



Varley - \$51,237 to be raised for Recreation / Halls / Libraries SAR.

\$5,000 will be spent on the purchase and installation of playground equipment.

Varley SAR



Council's Loan Liability

LOAN NO	PARTICULARS	PRINCIPAL OUTSTANDING AT 30/06/2009	LOAN NO	PARTICULARS	PRINCIPAL OUTSTANDING AT 30/06/2009
HOUSING			RECREATION & CULTURE		
176	Lake Grace J/Venture	17,229	166	Lake King Hall	55,430
177	Lake King J/Venture	17,229	170	Newdegate Recreation Centre	7,684
178	Newdegate J/Venture	40,216	173	Lake Grace Swimming Pool	161,518
184	Housing Lake Grace	92,982	179	Lake Grace Sports Oval Dam	30,162
185	Housing Newdegate	92,982	182	Lake Grace Sporting Precinct	264,032
	TOTAL	\$260,638	183	Lake Grace Sportsman's Club	2,703
COMMUNITY AMENITIES			187	Varley Bowling Green	20,725
182	Newdegate Toilet	26,484		TOTAL	\$ 542,254
186	Lake King Toilet	29,015	GOVERNANCE		
	TOTAL	\$ 55,499	175	CEO Residence	99,127
HEALTH			181	Office Renovations	385,780
172	Lake Grace Medical Centre	33,671		TOTAL	\$ 484,907
	TOTAL	\$ 33,671		TOTAL LOAN LIABILITY	\$ 1,376,969

BUDGET REPORT

Introduction

The 2009/2010 Annual 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). 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 2009/10 is \$7,043,690 with expenses estimated at \$6,194,021.

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 2009/10, the net total revenue to be raised through rates, after allowing for penalty and write-off of rates, is \$2,904,179.

BUDGET ADOPTION

Council, at its 22 July 2009 Ordinary Meeting resolved to adopt the 2009/10 Budget as follows:

1. Adoption of Rates

That the Gross Rental Values of \$3,403,445 excluding exempt properties valued at \$180,302 and Unimproved Values of \$257,203,354 excluding exempt properties valued at \$220,600, as advised by the Valuer General applicable as from 1 July 2009 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 \$315.00 and for Unimproved Value Assessments be \$200.00 for the 2009/10 rateable year.

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

That the rate in the dollar for the 2009/10 rateable year be set at 7.7320 cents in the dollar for Gross Rental Value properties and 0.6670 cents in the dollar for Unimproved Value properties.

4. Discount

That no discount be offered to the 2009/10 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.

6. Instalment Dates

That Council offer the options of one (1) payment due in full by 4 September 2009 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 4 September 2009

2nd Instalment 8 January 2010

For four (4) instalments

1st Instalment 4 September 2009

2nd Instalment 6 November 2009

3rd Instalment 8 January 2010

4th Instalment 12 March 2010

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.

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 2009/10 rating year be raised on those properties identified as being within the specified area, as follows:

Newdegate Indoor Recreation Centre Loan

Gross Rental Value	0.2707
Unimproved Value	0.0142

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 \$481,768, \$178,268, \$88,428, and \$51,237 respectively for the 2009/10 rating year be raised on those properties identified as being within the specified area as follows:

Recreation & Culture Operating Costs

	2009/10 Rate – cents/dollar
Lake Grace – GRV	6.3053
Lake Grace – UV	0.3928
Newdegate – GRV	3.8391
Newdegate – UV	0.1601
Lake King – GRV	2.5226
Lake King – UV	0.1748
Varley – GRV	3.2915
Varley – UV	0.1589

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 2009/10 rating year of:

Locality	Service Charge \$
Lake Grace	53.50
Newdegate	62.50
Lake King	215.00

10. Lake Grace Sewerage Scheme

That the rates for the Lake Grace Sewerage Scheme for 2009/10 rating year be based on the schedule of rates approved by Cabinet in respect to subsidies sewerage schemes, being:

	2009/10 Rate – cents/dollar	Minimum Rate \$	Maximum Rate \$
Residential	2.00	287.50	716.40
Commercial	2.00	633.40	716.40
Vacant Land	2.00	189.20	716.40

Non Rateable properties connected to the sewer

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

First Major Fixture	\$170.20	per annum
Each additional Fixture	\$ 74.80	per annum

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

Each connection	\$945.90	per annum
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11. Waste and Recycling Collection Charges

Waste and Recycling collection charges (imposed through Council's schedule of Fees and Charges) for the 2009/10 rating year in each town are as follows:

Waste Collection		
Locality	First Service \$	Additional Services \$
Lake Grace	80.00	80.00 + GST
Newdegate, Lake King & Varley	165.00	165.00 + GST

Recycling Collection	
Locality	First Service \$
Lake Grace & Newdegate	102.00

SHIRE OF LAKE GRACE

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	2,904,179	2,832,712	2,836,284
Operating Grants, Subsidies and Contributions		1,907,704	2,844,973	2,542,405
Fees and Charges	11	321,623	434,923	296,052
Service Charges	10	24,123	15,565	13,639
Interest Earnings	2(a)	117,000	135,618	174,625
Other Revenue		79,142	181,330	115,541
		<u>5,353,771</u>	<u>6,445,121</u>	<u>5,978,546</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		-1,646,841	-1,832,543	-1,594,515
Materials and Contracts		-1,743,642	-1,904,413	-1,954,363
Utility Charges		-234,211	-163,869	-211,701
Depreciation	2(a)	-2,200,869	-2,156,245	-2,174,313
Interest Expenses	2(a)	-85,722	-92,233	-93,344
Insurance Expenses		-200,025	-179,487	-185,012
Other Expenditure		-74,840	-51,779	-79,775
		<u>-6,186,150</u>	<u>-6,380,569</u>	<u>-6,293,023</u>
		-832,379	64,552	-314,477
 Non-Operating Grants, Subsidies and Contributions		1,621,959	1,918,298	1,282,975
Profit on Asset Disposals	4	67,960	83,743	134,262
Loss on Asset Disposals	4	-7,871	-28,620	-5,100
		<u>849,669</u>	<u>2,037,973</u>	<u>1,097,660</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 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		32,210	873	32,210
General Purpose Funding		3,339,133	4,051,833	3,661,447
Law, Order, Public Safety		43,000	50,923	47,735
Health		7,878	7,480	11,436
Housing		144,300	114,003	127,300
Community Amenities		222,237	256,192	237,888
Recreation and Culture		913,853	1,375,127	1,347,345
Transport		458,806	226,363	271,761
Economic Services		129,305	5,183	128,305
Other Property and Services		63,049	357,144	113,119
		<u>5,353,771</u>	<u>6,445,121</u>	<u>5,978,546</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		-527,591	-444,756	-492,521
General Purpose Funding		-286,149	-263,464	-282,736
Law, Order, Public Safety		-146,958	-168,151	-175,227
Health		-145,776	-139,466	-139,631
Housing		-128,091	-107,447	-112,427
Community Amenities		-492,233	-478,693	-504,168
Recreation & Culture		-1,090,760	-1,004,598	-1,081,918
Transport		-3,010,404	-3,251,297	-3,071,820
Economic Services		-202,178	-164,205	-222,373
Other Property and Services		-70,788	-266,365	-117,858
		<u>-6,100,928</u>	<u>-6,288,442</u>	<u>-6,200,679</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Governance		-28,165	-28,914	-29,103
Health		-1,124	-3,477	-3,474
Housing		-17,977	-19,689	-19,769
Community Amenities		-3,546	-4,159	-4,185
Recreation & Culture		-34,410	-35,888	-35,813
		<u>-85,222</u>	<u>-92,127</u>	<u>-92,344</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		0	750,341	0
Health		125,000	0	0
Housing		50,000	25,000	75,000
Community Amenities		116,709	83,917	182,417
Recreation & Culture		30,000	197,066	220,879
Transport		1,164,155	761,974	774,134
Economic Services		136,095	100,000	30,545
		<u>1,621,959</u>	<u>1,918,298</u>	<u>1,282,975</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		1,574	-4,648	8,774
Health		-4,849	-1,790	-232
Recreation & Culture		0	2,440	0
Transport		63,364	64,625	125,488
Economic Services		0	-4,868	-4,868
Other Property and Services		0	-636	0
		<u>60,089</u>	<u>55,123</u>	<u>129,162</u>
NET RESULT		<u><u>849,669</u></u>	<u><u>2,037,973</u></u>	<u><u>1,097,660</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 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,929,179	2,799,587	2,878,286
Operating Grants, Subsidies and Contributions		2,226,412	2,537,807	2,819,930
Fees and Charges		321,623	434,923	296,052
Service Charges		24,123	15,565	13,639
Interest Earnings		117,000	135,618	174,625
Goods and Services Tax		550,000	534,037	0
Other		79,142	181,330	43,000
		<u>6,247,479</u>	<u>6,638,867</u>	<u>6,225,532</u>
Payments				
Employee Costs		-1,667,559	-1,852,464	-1,594,515
Materials and Contracts		-1,865,905	-1,475,271	-1,871,171
Utility Charges		-234,211	-163,869	-211,701
Insurance Expenses		-200,025	-179,487	-185,012
Interest Expenses		-85,722	-95,103	-93,344
Goods and Services Tax		-550,000	-534,037	0
Other		-74,840	-52,038	-79,775
		<u>-4,678,262</u>	<u>-4,352,269</u>	<u>-4,035,518</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,569,217</u>	<u>2,286,598</u>	<u>2,190,014</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	-2,052,092	-1,299,633	-1,212,724
Payments for Construction of Infrastructure	3	-3,102,353	-2,017,187	-2,425,507
Advances to Community Groups		-83,963	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,621,959	1,918,298	1,282,975
Proceeds from Sale of Plant & Equipment	4	265,636	344,916	455,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>-3,350,813</u>	<u>-1,053,606</u>	<u>-1,900,256</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	-136,248	-157,244	-157,243
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		5,903	5,155	5,155
Proceeds from New Debentures	5	667,926	0	0
Net Cash Provided By (Used In) Financing Activities		<u>537,581</u>	<u>-152,089</u>	<u>-152,088</u>
Net Increase (Decrease) in Cash Held		-1,244,015	1,080,903	137,670
Cash at Beginning of Year		2,705,817	1,624,914	1,624,913
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,461,802</u></u>	<u><u>2,705,817</u></u>	<u><u>1,762,583</u></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 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
REVENUES	1,2			
Governance		35,436	873	40,984
General Purpose Funding		1,339,836	2,926,078	1,783,073
Law, Order, Public Safety		43,000	50,923	47,735
Health		132,878	7,480	11,436
Housing		194,300	139,003	202,300
Community Amenities		241,460	246,672	325,567
Recreation and Culture		136,457	711,454	705,052
Transport		1,687,695	1,069,640	1,171,383
Economic Services		265,400	105,183	158,850
Other Property and Services		63,049	357,144	113,119
		<u>4,139,511</u>	<u>5,614,450</u>	<u>4,559,499</u>
EXPENSES	1,2			
Governance		-557,408	-478,318	-521,624
General Purpose Funding		-286,149	-263,464	-282,736
Law, Order, Public Safety		-146,958	-168,151	-175,227
Health		-151,749	-144,733	-143,337
Housing		-146,068	-127,136	-132,196
Community Amenities		-495,779	-482,852	-508,353
Recreation & Culture		-1,125,170	-1,040,486	-1,117,731
Transport		-3,011,774	-3,267,975	-3,071,820
Economic Services		-202,178	-169,073	-227,241
Other Property and Services		-70,788	-267,001	-117,858
		<u>-6,194,021</u>	<u>-6,409,189</u>	<u>-6,298,123</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	-60,089	-55,123	-129,162
Depreciation on Assets	2(a)	2,200,869	2,156,245	2,174,313
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	-1,380,462	-570,230	-499,450
Purchase Infrastructure Assets - Roads	3	-2,074,889	-1,693,118	-2,002,306
Purchase Infrastructure Assets - Other	3	-1,027,464	-324,069	-423,201
Purchase Plant and Equipment	3	-612,000	-720,787	-701,799
Purchase Furniture and Equipment	3	-59,630	-8,616	-11,475
Proceeds from Disposal of Assets	4	265,636	344,916	455,000
Repayment of Debentures	5	-136,248	-157,244	-157,243
Proceeds from New Debentures	5	667,926	0	0
Self-Supporting Loan Payout		-83,963	0	0
Self-Supporting Loan Principal Income		5,903	5,155	5,155
Transfers to Reserves (Restricted Assets)	6	-126,252	-471,766	-583,190
Transfers from Reserves (Restricted Assets)	6	336,493	221,201	241,483
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,234,501	469,964	534,215
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,234,501	0
Amount Required to be Raised from Rates	8	<u>-2,904,179</u>	<u>-2,832,712</u>	<u>-2,836,284</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 2010

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) 2008/09 Actual Balances

Balances shown in this budget as 2008/09 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 2010

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 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

(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

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

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 and losses arising from changes in the fair value of the financial assets at fair value 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 the 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 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 income statement.

(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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(s) Superannuation

The Council 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 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 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	89,073	87,449	84,845
Law, Order, Public Safety	53,771	61,767	70,813
Health	31,009	30,613	29,295
Housing	25,096	21,245	20,731
Community Amenities	49,172	42,901	38,225
Recreation and Culture	241,052	224,828	223,298
Transport	1,358,575	1,379,565	1,372,421
Economic Services	13,648	12,795	12,718
Other Property and Services	339,473	295,082	321,967
	<u>2,200,869</u>	<u>2,156,245</u>	<u>2,174,313</u>
<u>By Class</u>			
Land and Buildings	223,712	213,435	200,858
Furniture and Equipment	43,904	43,026	40,873
Plant and Equipment	440,338	436,687	473,321
Infrastructure - Roads	1,336,807	1,320,087	1,322,906
Infrastructure - Other	156,108	143,010	136,355
	<u>2,200,869</u>	<u>2,156,245</u>	<u>2,174,313</u>
Borrowing Costs (Interest)			
- Interest on Overdraft Facilities	500	106	1,000
- Debentures (<i>refer note 5(a)</i>)	85,222	92,127	92,344
	<u>85,722</u>	<u>92,233</u>	<u>93,344</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	60,000	70,778	104,625
- Other Funds	40,000	44,203	55,000
Other Interest Revenue (<i>refer note 13</i>)	17,000	20,637	15,000
	<u>117,000</u>	<u>135,618</u>	<u>174,625</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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.

SHIRE MISSION STATEMENT

"To remain and grow as a sustainable, economically viable community.

We will do this through:

- Being dynamic, effective, credible and visionary leaders
- Providing a driving force through the Council of the Shire of Lake Grace to become a regional 'Centre of Excellence'
- Delivering targeted community services through a funding model that maintains a community's identity"

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.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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.

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 2010

3. ACQUISITION OF ASSETS	2009/10 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	233,792
Health	768,000
Housing	284,400
Community Amenities	197,028
Recreation and Culture	289,327
Transport	2,703,099
Economic Services	654,299
Other Property and Services	24,500
	<u><u>5,154,445</u></u>
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	1,380,462
Infrastructure Assets - Roads	2,074,889
Infrastructure Assets - Other	1,027,464
Plant and Equipment	612,000
Furniture and Equipment	59,630
	<u><u>5,154,445</u></u>

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 2010

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)
	2009/10 BUDGET	2009/10 BUDGET	2009/10 BUDGET
	\$	\$	\$
Governance			
Ford Fairlane LG001	18,658	18,000	-658
Ford Falcon LG139	29,774	33,000	3,226
Ford Falcon LG1767	24,630	23,636	-994
Health			
Ford Territory LG1825	31,849	27,000	-4,849
Transport			
Ford Ranger LG002	24,370	23,000	-1,370
Volvo 8-Wheeler LG200	31,304	80,000	48,696
Massey Ferguson Tractor LG1448	0	1,000	1,000
Hino 300 Series Dump Truck LG028	14,429	18,000	3,571
Ford Ranger LG2890	10,025	18,000	7,975
Ford Ranger LG003	20,508	24,000	3,492
	205,547	265,636	60,089

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2009/10 BUDGET	2009/10 BUDGET	2009/10 BUDGET
	\$	\$	\$
Plant and Equipment	205,547	265,636	60,089
	205,547	265,636	60,089

Summary

	2009/10 BUDGET \$
Profit on Asset Disposals	67,960
Loss on Asset Disposals	-7,871
	<u>60,089</u>

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-09	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$
Governance								
L175 CEO's Residence	99,127		7,399	6,957	91,728	99,127	5,889	6,339
L181 Office Renovations	385,781		9,038	8,537	376,743	385,781	22,276	22,575
Health								
L172 LG Medical Centre	33,671		33,671	31,371	0	33,671	1,124	3,477
Housing								
L167 Varley J/Venture	0		0	2,579	0	0	0	57
L176 Lake Grace J/Venture	17,229		3,046	2,869	14,183	17,229	925	1,106
L177 Lake King J/Venture	17,229		3,046	2,869	14,183	17,229	925	1,106
L178 Newdegate J/Venture	40,216		5,736	5,401	34,480	40,216	2,333	2,669
L184 Housing	92,982		7,555	7,018	85,427	92,982	6,897	7,376
L185 Housing	92,982		7,555	7,018	85,427	92,982	6,897	7,376
Community Amenities								
L180 Toilets Newdegate	26,484		3,174	3,000	23,310	26,484	1,432	1,594
L186 Toilets Lake King	29,015		6,454	5,985	22,561	29,015	2,114	2,565
Recreation & Culture								
L166 Lake King Hall	55,430		11,092	10,464	44,338	55,430	3,046	3,677
L168 Lake Grace Library	0		0	11,616	0	0	0	328
L169 Newdegate Library	0		0	8,389	0	0	0	237
L170 Newdegate Rec Centre	7,684		7,684	14,630	0	7,684	10	780
L173 Lake Grace Pool	161,518		7,782	7,354	153,736	161,518	9,031	9,477
L179 Lake Grace Dam	30,162		4,302	4,051	25,860	30,162	1,749	2,004
L182 LG Sporting Precinct	264,032		8,201	7,706	255,831	264,032	16,602	17,171
L183 (*) LG Sportsman's Club	2,703		2,703	5,155	0	2,703	62	381
L187 Varley Bowling Green	20,725		4,610	4,275	16,115	20,725	1,510	1,832
L188 (*) LG Sportsman's Club	0	83,963	3,200	0	80,763	0	2,400	0
	1,376,970	83,963	136,248	157,244	1,324,685	1,376,970	85,222	92,127

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

All other 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 Rates.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2009/10

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
L188 LG Sportsman's Club	83,963	Treasury	Debenture	10	30,800	6.28%	83,963	0
L189 LG Residential Land	200,000	Treasury	Debenture	20	170,000	6.80%	200,000	0
L190 Ngt Medical Centre	125,000	Treasury	Debenture	10	45,800	6.28%	125,000	0
L191 Staff Housing	100,000	Treasury	Debenture	10	36,700	6.28%	100,000	0
L192 LG Bowling Green	83,963	Treasury	Debenture	10	30,800	6.28%	83,963	0
L193 Staff Housing Refurb	75,000	Treasury	Debenture	10	27,600	6.28%	75,000	0
	667,926						667,926	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2009 nor is it expected to have unspent debenture funds as at 30th June 2010.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with Westpac Bank does exist. It is not anticipated that this facility will be required to be utilised during 2009/10.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES			
(a) Emergency Services Reserve			
Opening Balance	29,760	28,187	28,187
Amount Set Aside / Transfer to Reserve	1,144	1,573	2,255
Amount Used / Transfer from Reserve	0	0	(10,000)
	<u>30,904</u>	<u>29,760</u>	<u>20,442</u>
(b) Housing Reserve			
Opening Balance	30,893	104,718	104,717
Amount Set Aside / Transfer to Reserve	1,210	5,113	8,380
Amount Used / Transfer from Reserve	0	(78,938)	(20,000)
	<u>32,103</u>	<u>30,893</u>	<u>93,097</u>
(c) Swimming Pool Reserve			
Opening Balance	353	7,595	7,595
Amount Set Aside / Transfer to Reserve	16	353	600
Amount Used / Transfer from Reserve	0	(7,595)	(7,595)
	<u>369</u>	<u>353</u>	<u>600</u>
(d) Land Development Reserve			
Opening Balance	304,389	240,502	240,502
Amount Set Aside / Transfer to Reserve	11,685	63,887	69,240
Amount Used / Transfer from Reserve	(216,705)	0	(25,000)
	<u>99,369</u>	<u>304,389</u>	<u>284,742</u>
(e) Leave Reserve			
Opening Balance	71,363	67,591	67,591
Amount Set Aside / Transfer to Reserve	2,743	3,772	5,410
Amount Used / Transfer from Reserve	0	0	0
	<u>74,106</u>	<u>71,363</u>	<u>73,001</u>
(f) Plant Replacement Reserve			
Opening Balance	291,195	91,133	91,133
Amount Set Aside / Transfer to Reserve	11,136	200,062	265,476
Amount Used / Transfer from Reserve	(67,000)	0	0
	<u>235,331</u>	<u>291,195</u>	<u>356,609</u>
(g) Recreation Reserve			
Opening Balance	596	564	564
Amount Set Aside / Transfer to Reserve	23	32	45
Amount Used / Transfer from Reserve	0	0	0
	<u>619</u>	<u>596</u>	<u>609</u>
(h) Works and Services Reserve			
Opening Balance	55,889	149,337	149,337
Amount Set Aside / Transfer to Reserve	2,324	3,594	11,945
Amount Used / Transfer from Reserve	0	(97,042)	(97,042)
	<u>58,213</u>	<u>55,889</u>	<u>64,240</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES (Continued)			
(i) Newdegate Hall Reserve			
Opening Balance	247,297	215,106	215,106
Amount Set Aside / Transfer to Reserve	9,499	52,191	57,210
Amount Used / Transfer from Reserve	(25,000)	(20,000)	(45,000)
	<u>231,796</u>	<u>247,297</u>	<u>227,316</u>
(j) Lake Grace TV Reserve			
Opening Balance	17,282	2,180	2,180
Amount Set Aside / Transfer to Reserve	3,090	15,102	2,595
Amount Used / Transfer from Reserve	0	0	0
	<u>20,372</u>	<u>17,282</u>	<u>4,775</u>
(k) Newdegate TV Reserve			
Opening Balance	918	0	0
Amount Set Aside / Transfer to Reserve	965	918	910
Amount Used / Transfer from Reserve	0	0	0
	<u>1,883</u>	<u>918</u>	<u>910</u>
(l) Lake King TV Reserve			
Opening Balance	252	0	0
Amount Set Aside / Transfer to Reserve	260	252	250
Amount Used / Transfer from Reserve	0	0	0
	<u>512</u>	<u>252</u>	<u>250</u>
(m) Varley Sullage Reserve			
Opening Balance	1,342	1,271	1,271
Amount Set Aside / Transfer to Reserve	52	71	100
Amount Used / Transfer from Reserve	0	0	0
	<u>1,394</u>	<u>1,342</u>	<u>1,371</u>
(n) Lake Grace Sewerage Scheme Reserve			
Opening Balance	424,950	355,034	355,034
Amount Set Aside / Transfer to Reserve	56,333	69,916	78,041
Amount Used / Transfer from Reserve	0	0	0
	<u>481,283</u>	<u>424,950</u>	<u>433,075</u>
(o) Lake Grace Recreation & Culture Specified Area Rate Reserve			
Opening Balance	145	137	137
Amount Set Aside / Transfer to Reserve	6	8	10
Amount Used / Transfer from Reserve	0	0	0
	<u>151</u>	<u>145</u>	<u>147</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 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES (Continued)			
(r) Newdegate Indoor Rec 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>
(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	0	0
Amount Set Aside / Transfer to Reserve	7,628	14,158	14,158
Amount Used / Transfer from Reserve	(7,628)	(14,158)	(14,158)
	<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	16,686	6,245	6,245
Amount Set Aside / Transfer to Reserve	638	10,441	10,500
Amount Used / Transfer from Reserve	0	0	0
	<u>17,324</u>	<u>16,686</u>	<u>16,745</u>
(w) Office Redevelopment Reserve			
Opening Balance	8,074	0	0
Amount Set Aside / Transfer to Reserve	308	8,074	33,000
Amount Used / Transfer from Reserve	(8,000)	0	0
	<u>382</u>	<u>8,074</u>	<u>33,000</u>
(x) Photocopier Upgrade Reserve			
Opening Balance	16,320	10,677	10,677
Amount Set Aside / Transfer to Reserve	626	5,643	5,850
Amount Used / Transfer from Reserve	(12,160)	0	0
	<u>4,786</u>	<u>16,320</u>	<u>16,527</u>
(y) Newdegate Sports Dam Reserve			
Opening Balance	25,501	22,688	22,688
Amount Set Aside / Transfer to Reserve	5,980	6,281	6,815
Amount Used / Transfer from Reserve	0	(3,468)	(22,688)
	<u>31,481</u>	<u>25,501</u>	<u>6,815</u>
(z) Newdegate Stadium Floor Reserve			
Opening Balance	10,325	5,000	5,000
Amount Set Aside / Transfer to Reserve	5,395	5,325	5,400
Amount Used / Transfer from Reserve	0	0	0
	<u>-27- 15,720</u>	<u>10,325</u>	<u>10,400</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES (Continued)			
(aa) Community Water Supply Reserve			
Opening Balance	5,000	0	0
Amount Set Aside / Transfer to Reserve	5,191	5,000	5,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,191</u>	<u>5,000</u>	<u>5,000</u>
 Total Cash Backed Reserves	 <u><u>1,348,289</u></u>	 <u><u>1,558,530</u></u>	 <u><u>1,649,671</u></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 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Emergency Services Reserve	1,144	1,573	2,255
Housing Reserve	1,210	5,113	8,380
Swimming Pool Reserve	16	353	600
Land Development Reserve	11,685	63,887	69,240
Leave Reserve	2,743	3,772	5,410
Plant Replacement Reserve	11,136	200,062	265,476
Recreation Reserve	23	32	45
Works and Services Reserve	2,324	3,594	11,945
Newdegate Hall Reserve	9,499	52,191	57,210
Lake Grace TV Reserve	3,090	15,102	2,595
Newdegate TV Reserve	965	918	910
Lake King TV Reserve	260	252	250
Varley Sullage Reserve	52	71	100
Lake Grace Sewerage Reserve	56,333	69,916	78,041
Lake Grace Recreation & Culture SAR	6	8	10
Lake King Recreation & Culture SAR	7,628	14,158	14,158
Computer Upgrade Reserve	638	10,441	10,500
Office Redevelopment Reserve	308	8,074	33,000
Photocopier Upgrade Reserve	626	5,643	5,850
Newdegate Sports Dam Reserve	5,980	6,281	6,815
Newdegate Stadium Floor Reserve	5,395	5,325	5,400
Community Water Supply Reserve	5,191	5,000	5,000
	<u>126,252</u>	<u>471,766</u>	<u>583,190</u>
Transfers from Reserves			
Emergency Services Reserve	0	0	(10,000)
Housing Reserve	0	(78,938)	(20,000)
Swimming Pool Reserve	0	(7,595)	(7,595)
Land Development Reserve	(216,705)	0	(25,000)
Plant Replacement Reserve	(67,000)	0	0
Works and Services Reserve	0	(97,042)	(97,042)
Newdegate Hall Reserve	(25,000)	(20,000)	(45,000)
Lake King Recreation & Culture SAR	(7,628)	(14,158)	(14,158)
Photocopier Upgrade Reserve	(12,160)	0	0
Office Redevelopment Reserve	(8,000)	0	0
Newdegate Sports Dam Reserve	0	(3,468)	(22,688)
	<u>(336,493)</u>	<u>(221,201)</u>	<u>(241,483)</u>
Total Transfer to/(from) Reserves	<u>(210,241)</u>	<u>250,565</u>	<u>341,707</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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:

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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

6. RESERVES (Continued)

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.

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 2010

	2009/10 Budget \$	2008/09 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	600	1,034,374
Cash - Restricted	1,461,202	1,671,443
Receivables	284,400	512,150
Inventories	15,000	10,718
	1,761,202	3,228,685
LESS: CURRENT LIABILITIES		
Payables and Provisions	-300,000	-322,741
NET CURRENT ASSET POSITION	1,461,202	2,905,944
Less: Cash - Restricted	-1,461,202	-1,671,443
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	0	1,234,501

The estimated surplus/(deficiency) c/fwd in the 2008/09 actual column represents the surplus (deficit) brought forward as at 1 July 2009.

The estimated surplus/(deficiency) c/fwd in the 2009/10 budget column represents the surplus (deficit) carried forward as at 30 June 2010.

**SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010**

8. RATING INFORMATION - 2009/10 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2009/10 Budgeted Rate Revenue \$	2009/10 Budgeted Interim Rates \$	2009/10 Budgeted Back Rates \$	2009/10 Budgeted Total Revenue \$	2008/09 Actual \$
General Rate								
Gross Rental Value	7.7320	373	3,344,712	258,614	0	0	258,614	242,069
Unimproved Value	0.6670	595	256,854,307	1,713,218	0	0	1,713,218	1,606,947
Sub-Totals		968	260,199,019	1,971,832	0	0	1,971,832	1,849,016
Minimum Rates	Minimum \$							
Gross Rental Value	315.00	51	58,733	16,065	0	0	16,065	14,160
Unimproved Value	200.00	57	349,047	11,400	0	0	11,400	12,920
Sub-Totals		108	407,780	27,465	0	0	27,465	27,080
Specified Area Rates (Note 9)								
Discounts								
Totals								
							1,999,297	1,876,096
							904,882	956,616
							2,904,179	2,832,712
							0	0
							2,904,179	2,832,712

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

The general rates detailed above for the 2009/10 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 2010

9. SPECIFIED AREA RATE - 2009/10 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2009/10 Budgeted Revenue \$	Budget Applied to Costs \$	2008/09 Actual \$
Lake Grace Sewerage	2.0000	GRV				93,437
Residential - minimum	287.50			62,438	62,438	
Commercial - minimum	633.40			22,968	22,968	
Vacant Land - minimum	189.20			3,268	3,268	
Standard Connection		945.90		0	0	
1st Major Fixture		170.20		5,446	5,446	
Additional Fixtures		74.80		3,366	3,366	
Resource Centres						
Lake Grace	0.0000	GRV	0	0	0	3,821
	0.0000	UV	0	0	0	8,183
Newdegate	0.0000	GRV	0	0	0	1,588
	0.0000	UV	0	0	0	6,773
Sport & Recreation						
Varley	3.2915	GRV	108,977	3,587	3,587	4,429
	0.1589	UV	29,995,500	47,650	47,650	58,845
Lake King	2.5226	GRV	210,337	5,306	5,306	4,014
	0.1748	UV	47,568,100	83,122	83,122	62,794
Newdegate	3.8391	GRV	696,523	26,740	26,740	36,699
	0.1601	UV	94,670,000	151,528	151,528	208,761
Lake Grace	6.3053	GRV	2,368,602	149,348	149,348	139,717
	0.3928	UV	84,632,800	332,420	332,420	312,598
Ngt Indoor Rec Centre						
	0.2707	GRV	483,157	1,308	1,308	2,543
	0.0142	UV	45,071,000	6,387	6,387	12,414
				904,882	904,882	956,616

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 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 \$40,014 to Reserve.

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.

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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

10. SERVICE CHARGES - 2009/10 FINANCIAL YEAR

	Amount of Charge \$	2009/10 Budgeted Revenue \$	Budget Applied to Costs \$	2008/09 Actual \$
TV & Radio Charges				
Lake Grace	53.50	12,987	12,987	8,505
Newdegate	62.50	5,814	5,814	4,185
Lake King	215.00	5,322	5,322	2,875
		<u>24,123</u>	<u>24,123</u>	<u>15,565</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 to the costs of maintenance and operation of these facilities, with the balance transferred to reserve for future upgrade expenditure.

The charges levied will enable Council to transfer approximately \$3,610 to reserve.

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

11. FEES & CHARGES REVENUE	2009/10 Budget \$	2008/09 Actual \$
Governance	200	85
General Purpose Funding	11,000	8,654
Law, Order, Public Safety	2,900	2,927
Health	6,820	7,007
Housing	144,300	114,003
Community Amenities	104,278	105,147
Recreation & Culture	20,500	32,311
Transport	1,000	6,031
Economic Services	5,050	5,188
Other Property & Services	<u>25,575</u>	<u>153,570</u>
	<u><u>321,623</u></u>	<u><u>434,923</u></u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2009/10 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 2010

13. INTEREST CHARGES AND INSTALMENTS - 2009/10 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 4 September 2009 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 4 September 2009 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 8 January 2010. The cost of instalment will comprise of simple interest of 5.5% p.a. 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 4 September 2009 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 6 November 2009, third instalment due 8 January 2010 and the final instalment is due on 12 March 2010. The cost of the instalment will comprise of simple interest of 5.5% p.a. 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 \$17,000.

	2009/10 Budget \$
Non Payment Penalty	6,000
Interest on Instalments	11,000
Administration Charges	6,000
	<u>23,000</u>

14. COUNCILLORS' REMUNERATION

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

	2009/10 Budget \$	2008/09 Actual \$
Meeting Fees	20,440	16,730
President's Allowance	11,000	10,500
Deputy President's Allowance	2,750	2,625
Travelling Expenses	15,500	10,628
	<u>49,690</u>	<u>40,483</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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:

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash - Unrestricted	600	1,034,374	0
Cash - Restricted	1,461,202	1,671,443	1,762,583
	1,461,802	2,705,817	1,762,583

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

Restricted Cash

LOGCHOP Housing	60,920	60,920	60,920
Joint Venture Housing	12,811	12,811	12,811
Lakes Village Housing	25,659	25,659	25,658
Lakes LCDC	4,973	4,973	4,973
Unspent Grant - Rural Towns Program	8,550	8,550	8,550

Reserve Accounts

Emergency Services Reserve	30,904	29,760	20,442
Housing Reserve	32,103	30,893	93,097
Swimming Pool Reserve	369	353	600
Land Development Reserve	99,369	304,389	284,742
Leave Reserve	74,106	71,363	73,001
Plant Replacement Reserve	235,331	291,195	356,609
Recreation Reserve	619	596	609
Works and Services Reserve	58,213	55,889	64,240
Newdegate Hall Reserve	231,796	247,297	227,316
Lake Grace TV Reserve	20,372	17,282	4,775
Newdegate TV Reserve	1,883	918	910
Lake King TV Reserve	512	252	250
Varley Sullage Reserve	1,394	1,342	1,371
Lake Grace Sewerage Scheme Reserve	481,283	424,950	433,075
Lake Grace Recreation & Culture SAR	151	145	147
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	17,324	16,686	16,745
Office Redevelopment Reserve	382	8,074	33,000
Photocopier Upgrade Reserve	4,786	16,320	16,527
Newdegate Sports Dam Upgrade	31,481	25,501	6,815
Newdegate Stadium Floor Upgrade	15,720	10,325	10,400
Community Water Supply Reserve	10,191	5,000	5,000
	1,461,202	1,671,443	1,762,583

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

15. NOTES TO THE CASH FLOW STATEMENT

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

Net Result	849,669	2,037,973	1,097,660
Amortisation	0	0	0
Depreciation	2,200,869	2,156,245	2,174,313
(Profit)/Loss on Sale of Asset	-60,089	-55,123	-129,162
(Increase)/Decrease in Receivables	343,708	-340,291	246,986
(Increase)/Decrease in Inventories	-4,282	12,257	0
Increase/(Decrease) in Payables	-117,981	393,835	83,192
Increase/(Decrease) in Employee Provisions	-20,718	0	0
Grants/Contributions for the Development of Assets	-1,621,959	-1,918,298	-1,282,975
Net Cash from Operating Activities	<u>1,569,217</u>	<u>2,286,598</u>	<u>2,190,014</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	5,000	5,000	5000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,324,685</u>	<u>1,376,970</u>	<u>1,376,970</u>
Unused Loan Facilities at Balance Date	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

16. TRUST FUNDS

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

Detail	Balance 01-Jul-09 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-10 \$
Hall Bond Deposits	4,870	1,000	-1,200	4,670
Housing Bond Deposits	11,210	1,500	-1,500	11,210
Builders Registration Board Levies	0	500	-500	0
BCITF Levies	0	2,000	-2,000	0
Miscellaneous Deposits	0	400	-400	0
	<u>16,080</u>			<u>15,880</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2009/10.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2009/10.

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**SHIRE OF LAKE GRACE
SCHEDULE OF FEES AND CHARGES – 2009/10**

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

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)
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Hire of Council Buildings

(Account I077450)

Old Doctors Surgery	\$20.00 per day (Inc GST)
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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)	\$400.00 (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)

Other Housing

(Account I092410)

14 Blackbutt Way, Lake Grace (per week)	\$400.00 (GST Free)
36 Bennett Street, Lake Grace (per week)	\$250.00 (GST Free)
19 Maley Street, Newdegate (per week)	\$250.00 (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)	\$80.00 (GST Free)
Newdegate Weekly Kerbside Collection (per year)	\$165.00 (GST Free)
Lake King Weekly Kerbside Collection (per year)	\$165.00 (GST Free)
Varley Weekly Kerbside Collection (per year)	\$165.00 (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)	\$88.00 (Inc GST)
Additional Newdegate Weekly Kerbside Collection (per year)	\$181.50 (Inc GST)
Additional Lake King Weekly Kerbside Collection (per year)	\$181.50 (Inc GST)
Additional Varley Weekly Kerbside Collection (per year)	\$181.50 (Inc GST)

Recycling Collection

(Account I101412)

Lake Grace Fortnightly Kerbside Collection (per year)	\$102.00 (GST Free)
Newdegate Fortnightly Kerbside Collection (per year)	\$102.00 (GST Free)

Septic Tank Fees

(Account I103441)

Application Fee	\$108.00 (GST Free)
Inspection Fee	\$108.00 (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	\$132.00 (GST Free)
b) More than \$50,000 but not more than \$500,000	0.30% est cost (GST Free)
c) More than \$500,000 but not more than \$2,500,000	\$1,500.00 + .24% for every dollar in excess of \$500,000
d) More than \$2,500,000 but not more than \$5,000,000	\$6,300.00 + 0.20% (GST Free) for every dollar in excess of \$2.5million
e) More than \$5,000,000 but not more than \$21,500,000	\$11,300.00 + 0.12% (GST Free) for every dollar in excess of \$5million
f) More than \$21,500,000	\$31,100.00 (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	\$662.00 (GST Free)
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and, if the development has commenced or been carried out, an additional amount of \$1,324 by way of penalty

Provision of sub-division clearance	
• Not more than 5 lots (per lot)	\$66.00 (GST Free)
• More than 5 lots but not more than 195 lots (per lot)	\$66.00 per lot for the first 5 lots then \$33 per lot (GST Free)
• More than 195 lots	\$6,617.00 (GST Free)
Application for approval of home occupation	
• Initial Fee	\$199.00 (GST Free)
	<i>and, if the home occupation has commenced, an additional amount of \$398 by way of penalty</i>
• Renewal Fee	\$66.00 (GST Free)
	<i>and, if the approval to be renewed has expired, an additional amount of \$132 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	\$265.00 (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 \$530 by way of penalty</i>
Issue of zoning certificate	\$66.00 (GST Free)
Reply to a property settlement questionnaire	\$72.60 (Inc GST)
Issue of written planning advice	\$72.60 (Inc GST)
Scheme Amendments	
• upon lodgement of the Scheme Amendment request with the Local Government	\$1,250.00 (GST Free)
• following initiation of Scheme Amendment by the Local Government and prior to referral to the EPA for environmental clearance	\$1,250.00 (GST Free)
Structure Plans	
• upon lodgement of the Structure Plan with the Local Government	\$1,250.00 (GST Free)
• following adoption of the Structure Plan by the Local Government and prior to public advertising	\$1,250.00 (GST Free)
Bond Payable for Development of Relocated Building	\$2,000.00 (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, upgrade or extend 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)
Pilates Class Participant Fee	\$6.00 (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)

Recreation Centres & Pavilions

(Account I113440/I113450/I113460)

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)
5mm, 7mm, 10mm & 14mm 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)	\$40.00 (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,
- Administration fee of 12.5%; plus,
- Profit margin of 12.5%

(Non-profit organisations exempt from 12.5% profit margin)

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Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	GENERAL PURPOSE FUNDING			
	RATES			
	<u>Operating Expenditure</u>			
E030010	Salary & Wages	16,733	17,152	9,949
E030100	Administration Allocated	91,134	85,546	95,478
E030140	Rates Consultancy	420	120	475
E030220	Valuation Expenses	10,370	9,915	11,100
E030230	Rates Collection Fees	4,000	30	2,000
E030240	Title Searches	300	134	300
E030250	Rates Written Off	-	1,417	-
	Sub Total	122,957	114,315	119,302
	<u>Operating Income</u>			
I030101	GRV Valuations	(243,696)	(243,696)	-
I030102	UV Valuations	(1,607,598)	(1,607,598)	(1,999,297)
I030131	GRV Minimum Rates	(14,160)	(14,160)	-
I030132	UV Minimum Rates	(12,920)	(12,920)	-
I030135	Interim Rates	-	2,278	-
I030140	Rates Collection Fee Recoup	(4,000)	(30)	(2,000)
I030141	Ex-Gratia Contribution - CBH	(29,451)	(30,478)	(36,648)
I030201	Rates Non Payment Penalty	(6,000)	(9,905)	(6,000)
I030203	Write Offs	-	-	-
I030205	Rates Account Enquiry Fees	(3,000)	(2,570)	(3,000)
I030206	Rates Instalment Interest	(9,000)	(10,732)	(11,000)
I030210	Rounding Account	-	(4)	-
I030250	Admin Fee - Rate Instalments	(5,650)	(6,050)	(6,000)
I030401	Pensioner Deferred Rates - Interest	(528)	(559)	(309)
	Sub Total	(1,936,003)	(1,936,424)	(2,064,254)
	TOTAL RATES	(1,813,046)	(1,822,109)	(1,944,952)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	GENERAL PURPOSE GRANTS			
	<u>Operating Income</u>			
I030301	Grants Commission - General	(561,077)	(710,927)	(435,384)
I030302	Grants Commission - Road Funds	(1,004,742)	(1,289,501)	(739,495)
I030305	Royalties for Regions - Country Local Government Fund	-	(750,341)	-
	Sub Total	(1,565,819)	(2,750,769)	(1,174,879)
	TOTAL GENERAL PURPOSE GRANTS	(1,565,819)	(2,750,769)	(1,174,879)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
GENERAL FINANCE				
<u>Operating Expenditure</u>				
E160100	Administration Allocated	158,779	149,044	166,347
E160107	Interest on Overdraft	1,000	106	500
	Sub Total	159,779	149,149	166,847
<u>Operating Income</u>				
I160210	Interest on Investment - General Fund	(55,000)	(44,203)	(40,000)
I160215	Interest on Investment - Reserve Account Deposits	(104,625)	(70,778)	(60,000)
	Sub Total	(159,625)	(114,981)	(100,000)
<u>Capital Expenditure</u>				
E150011	Emergency Services - Transfer to Reserve	2,255	1,573	1,144
E150012	Housing - Transfer to Reserve	8,380	5,113	1,210
E150013	Swimming Pool - Transfer to Reserve	600	354	16
E150014	Land Development - Transfer to Reserve	19,240	13,886	11,685
E150015	Leave - Transfer to Reserve	5,410	3,772	2,743
E150016	Plant Replacement - Transfer to Reserve	7,290	6,876	11,136
E150017	Recreation - Transfer to Reserve	45	32	23
E150018	Works & Services - Transfer to Reserve	11,945	3,594	2,324
E150019	Newdegate Hall - Transfer to Reserve	17,210	12,191	9,499
E150020	Lake Grace TV - Transfer to Reserve	175	259	660
E150021	Newdegate TV - Transfer to Reserve	-	8	35
E150022	Lake King TV - Transfer to Reserve	-	2	10
E150023	Varley Sullage - Transfer to Reserve	100	71	52
E150024	Computer Upgrade - Transfer to Reserve	500	441	638
E150025	LG Sewerage Scheme - Transfer to Reserve	28,400	20,275	16,319
E150026	Ngt Sport & Rec SAR - Transfer to Reserve	-	-	-
E150032	LG Sport & Rec SAR - Transfer to Reserve	10	8	6
E150033	Office Redevelopment - Transfer to Reserve	-	74	308
E150034	Photocopier Upgrade - Transfer to Reserve	850	642	626
E150035	Ngt Sports Dam - Transfer to Reserve	1,815	1,280	980
E150036	Ngt Stadium Floor - Transfer to Reserve	400	325	395
E150037	Community Water Supply - Transfer to Reserve	-	-	191
	Sub Total	104,625	70,778	60,000
TOTAL GENERAL FINANCING		104,779	104,946	126,847
TOTAL GENERAL PURPOSE FUNDING		(3,274,086)	(4,467,932)	(2,992,984)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	GOVERNANCE			
	MEMBERS OF COUNCIL			
	<u>Operating Expenditure</u>			
E041020	Members Travelling	19,500	10,428	15,500
E041025	Councillor Training	2,430	600	3,000
E041030	Conference Expenses	22,000	17,738	19,000
E041040	Election Expenses	-	-	9,000
E041060	President's Allowance	10,500	5,250	11,000
E041065	Deputy President's Allowance	2,625	1,313	2,750
E041070	Councillor's Attendance Fees	20,720	16,450	20,440
E041110	Receptions, Functions, Refreshments	7,900	6,943	8,522
E041115	Community Services Functions	2,500	673	2,000
E041120	Council Annual Dinner Expenses	7,500	1,952	4,000
E041125	Christmas Party / Staff Functions	5,400	2,351	5,500
E041150	Councillor's Insurances	20,320	18,940	19,698
E041160	Subscriptions	13,920	14,976	17,135
E041170	Councillor's Other Expenses	5,300	7,154	4,750
E041175	Australia Day Celebrations	-	-	1,150
E041190	Donations & Ex-gratia payments	4,600	5,131	5,500
E041195	Newdegate Field Day Sponsorship	9,884	7,515	7,870
E041196	Sustainability Development	5,000	8,408	20,000
E041300	Administration Allocated	276,680	259,799	289,868
E041990	Depreciation	2,267	2,267	2,267
	Sub Total	<u>439,046</u>	<u>387,888</u>	<u>468,950</u>
	<u>Operating Income</u>			
I041380	Grant - Local Government Reform	-	-	(10,000)
	Sub Total	<u>-</u>	<u>-</u>	<u>(10,000)</u>
	TOTAL MEMBERS OF COUNCIL	439,046	387,888	458,950

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
GOVERNANCE GENERAL				
<u>Operating Expenditure</u>				
E042010	Salaries & Wages	481,098	468,078	543,870
E042020	Superannuation - Council Contribution	68,946	69,188	79,624
E042021	Workers Compensation Insurance	20,208	16,094	19,878
E042023	Fringe Benefits Tax	26,265	25,817	29,005
E042024	Staff Conference & Travel Expenses	8,500	9,578	8,500
E042025	Staff Training	8,000	7,627	8,000
E042026	Staff Uniform Allowances	3,700	5,716	3,700
E042029	Consultancy Charges	14,350	16,653	11,250
E042030	Vehicle Expenses CEO LG001	6,365	7,853	6,491
E042031	Vehicle Expenses MCRS LG139	5,205	8,735	5,503
E042035	Vehicle Expenses MCMS LG1767	5,205	8,050	5,359
E042050	Shire Office Maintenance Expenses	40,730	36,189	34,498
E042070	Printing & Stationery	13,200	10,514	10,100
E042075	Disability Access - Info in Alternative Formats	-	-	700
E042080	Telephone/Facsimile Expenses	18,174	13,364	15,474
E042090	Postage & Freight	1,200	1,658	1,440
E042100	Advertising	3,500	5,088	3,500
E042110	Office Equipment Maintenance	4,500	7,954	7,150
E042120	Bank Charges	5,830	5,948	6,300
E042140	Computer Operating Expenses	24,362	23,505	26,625
E042141	Community Website - LotteryWest	10,410	-	10,410
E042161	Staff Amenities	2,000	1,351	1,500
E042200	Audit Fees	10,750	19,585	13,250
E042230	Legal Expenses	2,000	8,538	5,000
E042245	Insurances	20,374	20,218	21,229
E042250	5 Banksia Place (MCRS)	12,691	6,539	4,628
E042252	33 Absolon Street (MCMS)	2,646	2,356	-
E042253	6 Blackbutt Way (CEO)	8,313	7,165	4,027
E042254	Interest - Loan 175	6,342	6,339	5,889
E042255	Interest - Loan 181	22,761	22,575	22,276
E042270	Cultural Development & Planning	100	100	100
E042280	Strategic Development Plan	10,277	5,093	7,500
E042285	Lake Grace Centenary Celebrations	15,403	2,186	8,300
E042290	Review of Local Laws	15,000	-	15,000
E042291	WAAMI Asset Management Program	11,175	4,106	7,750
E042292	LotteryWest - Purchase Folding Machine	850	849	-
E042300	Administration Costs Allocated	(910,430)	(854,609)	(953,826)
E042500	Sundry Debtors Written Off	-	599	-
E042920	Loss on Sale of Assets	-	4,649	1,652
E042990	Depreciation	82,578	85,182	86,806
	Sub Total	82,578	90,430	88,458
<u>Operating Income</u>				
I042102	Grant - Community Website - LotteryWest	(10,410)	-	(10,410)
I042103	Grant - Folding Machine - LotteryWest	(850)	-	(850)
I042105	Grant - Project Administration - LotteryWest	(10,000)	-	(10,000)
I042110	Lake Grace Centenary - Sponsor/Grant	(10,000)	-	-
I042370	Reimbursements	-	-	-
I042397	Rebates & Commissions	(750)	(788)	(750)
I042442	Other Sundry Income	-	-	-
I042450	Sale of Electoral Rolls/Maps	(200)	(85)	(200)
I042910	Proceeds from sale of vehicles	(75,000)	(66,364)	(74,636)
I042920	Realisation of Assets	75,000	66,364	74,636
I042990	Profit on Sale of Assets	(8,774)	-	(3,226)
	Sub Total	(40,984)	(873)	(25,436)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	<u>Capital Expenditure</u>			
E042175	Loan 175 Redemption	6,957	6,957	7,399
E042181	Loan 181 Redemption	8,537	8,537	9,038
E042540	Purchase Office Furniture & Fittings	7,975	5,971	1,970
E042541	Upgrade Council Chambers Furniture	-	-	40,000
E042543	Computer/Server Upgrade	-	-	-
E042546	Development of Records Storage Facility	-	25,000	40,662
E042550	Purchase Admin Vehicles	117,000	100,871	124,000
E042557	Replace front & back veranda - 23 Absolon St	10,000	9,559	-
E042559	Purchase New Photocopier	-	-	12,160
E042560	Computer upgrade - Tsfr to Res	10,000	10,000	-
E042563	Refurbish - 33 Absolon Street	20,000	13,385	-
E042564	6 Blackbutt Way - Painting & Refurbishment	-	-	15,000
E042570	Office Redevelopment - Transfer to Reserve	33,000	8,000	-
E042580	Photo.Upgrade Tsf to Reserve	5,000	5,000	-
E042590	SAR LK Hall - Tsf to Reserve	14,158	14,158	7,628
E042595	SAR Ngt Hall - Tsf to Reserve	20,000	20,000	-
	Sub Total	<u>252,627</u>	<u>227,438</u>	<u>257,857</u>
	<u>Capital Income</u>			
I042620	Computer Upgrade-Tsf from Res	-	-	-
I042630	Office Redev-Tsf from Res	-	-	(8,000)
I042640	Photocopier Upgrd-Tsf from Res	-	-	(12,160)
I042650	Housing - Transfer from Reserve	(20,000)	(20,000)	-
	Sub Total	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,160)</u>
	TOTAL GOVERNANCE GENERAL	274,221	296,995	300,719
	TOTAL GOVERNANCE	713,267	684,883	759,669

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	LAW, ORDER, PUBLIC SAFETY			
	FIRE PREVENTION			
	<u>Operating Expenditure</u>			
E051050	Bushfire Insurance	6,181	6,012	6,313
E051060	Maintain Bushfire Equipment	6,665	3,558	6,615
E051070	Purchase Bushfire Tools / Equipment	3,127	5,792	3,000
E051285	Protective Clothing	5,000	4,232	5,000
E051290	Bushfire Travel & Brigade Expenses	1,800	1,615	1,800
E051360	Lake King Fire Truck Expenses	2,002	2,269	2,385
E051365	Lake King Fire Station Expenses	1,436	1,674	1,645
E051370	Varley Fire Truck Expenses	3,076	2,207	2,535
E051375	Varley Fire Station Expenses	779	125	397
E051563	Newdegate Fire Truck Expenses	4,562	5,730	4,495
E051564	Newdegate Fire Station Expenses	1,712	1,861	1,915
E051570	Administration Allocated	12,564	11,794	13,163
E051580	Bushfire AGM Expenses	1,000	890	1,000
E051990	Depreciation	70,813	61,767	53,771
	Sub Total	<u>120,717</u>	<u>109,525</u>	<u>104,034</u>
	<u>Operating Income</u>			
I051040	Grant - FESA ESL Operating Grant	(36,340)	(38,500)	(36,100)
I051060	ESL Administration Fee	(4,000)	(4,000)	(4,000)
	Sub Total	<u>(40,340)</u>	<u>(42,500)</u>	<u>(40,100)</u>
	<u>Capital Expenditure</u>			
E051172	Fire Shed - Varley	10,000	-	-
	Sub Total	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>Capital Income</u>			
I051750	Emergency Services - Transfer from Reserve	(10,000)	-	-
	Sub Total	<u>(10,000)</u>	<u>-</u>	<u>-</u>
	TOTAL FIRE PREVENTION	80,377	67,025	63,934

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
ANIMAL CONTROL				
<u>Operating Expenditure</u>				
E052260	Wild Dog Contribution	5,000	5,300	5,000
E052270	Ranger Services - Contract	15,000	26,590	18,000
E052280	Other Animal Control Expenses	500	380	500
E052290	Dog Pound Expenses	100	74	100
E052295	Administration Allocated	9,468	8,888	9,920
	Sub Total	30,068	41,231	33,520
<u>Operating Income</u>				
I052400	Dog Infringements	(1,000)	(623)	(1,000)
I052410	Impounding Fees	(100)	(471)	(100)
I052420	Dog Registration Fees	(2,000)	(1,833)	(1,800)
	Sub Total	(3,100)	(2,927)	(2,900)
	TOTAL ANIMAL CONTROL	26,968	38,304	30,620

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	EMERGENCY SERVICES			
	<u>Operating Expenditure</u>			
E053101	Local Emergency Management Committee (LEMC)	1,170	-	2,000
E053103	Community Safety & Crime Prevention	21,724	15,942	5,782
E053170	Administration Allocated	1,548	1,453	1,622
	Sub Total	<u>24,442</u>	<u>17,395</u>	<u>9,404</u>
	<u>Operating Income</u>			
I053102	AWARE Program - Grant	(4,295)	(4,295)	-
I053103	Grant - Community Safety & Crime Prevention	-	(1,200)	-
	Sub Total	<u>(4,295)</u>	<u>(5,495)</u>	<u>-</u>
	TOTAL EMERGENCY SERVICES	20,147	11,899	9,404
	TOTAL LAW ORDER PUBLIC SAFETY	127,492	117,228	103,958

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	HEALTH			
	MATERNAL AND INFANT HEALTH			
	<u><i>Operating Expenditure</i></u>			
E071001	Lake Grace Infant / Childcare Compliance	1,000	-	1,000
E071002	Newdegate Infant Health Centre	480	375	400
E071110	Administration Allocated	4,734	4,444	4,960
	Sub Total	<u>6,214</u>	<u>4,819</u>	<u>6,360</u>
	<u><i>Capital Expenditure</i></u>			
E071500	Construct Lake Grace Childcare Facility	-	-	200,000
	Sub Total	<u>-</u>	<u>-</u>	<u>200,000</u>
	TOTAL MATERNAL AND INFANT HEALTH	6,214	4,819	206,360

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	ADMINISTRATION AND INSPECTION			
	<u>Operating Expenditure</u>			
E074011	Contract Environmental Health Officer	36,000	36,151	37,200
E074285	Mosquito Control	4,000	1,224	4,000
E074290	Analytical Expenses	1,720	526	700
E074295	Administration Allocated	3,187	2,991	3,338
	Sub Total	44,907	40,893	45,238
	<u>Operating Income</u>			
I074422	Caravan Park Licences	(660)	(880)	(660)
	Sub Total	(660)	(880)	(660)
	TOTAL ADMINISTRATION AND INSPECTION	44,247	40,013	44,578

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
OTHER				
<u>Operating Expenditure</u>				
E077011	LG Ambulance Centre - Expenses	50	87	100
E077012	Ngt Ambulance Centre - Expenses	50	-	100
E077014	LK Health Centre - Telephone	424	466	480
E077015	Varley Health Service	1,000	1,000	1,000
E077020	LG Medical Centre - Expenses	6,991	10,365	8,694
E077021	Medical Practice Subsidies	33,372	33,373	34,374
E077030	8 Wattle Drive (Doctors Res)	3,523	4,038	3,808
E077035	Vehicle Expenses Doctor LG1825	530	1,480	1,063
E077040	Administration Allocated	9,468	8,888	9,920
E077050	Ngt Medical Centre - Expenses	2,436	2,105	1,854
E077110	Interest - Loan 172	3,474	3,477	1,124
E077450	Old Doctor's Surgery Expenses	1,371	1,339	1,776
E077920	Loss on Sale of Assets	232	1,790	4,849
E077990	Depreciation	29,295	30,613	31,009
	Sub Total	92,216	99,021	100,151
<u>Operating Income</u>				
I077390	Reimbursements	(1,736)	(473)	(1,058)
I077395	Rent - Dental Rooms	(5,200)	(5,200)	(5,200)
I077400	Grant - NRRHIP - NGT Medical Centre	-	-	-
I077410	Community Contribution - NGT Medical Centre	-	-	(125,000)
I077450	Rent - Old Doctor's Surgery Rooms	(3,840)	(927)	(960)
I077600	Proceeds from sale of vehicle	(18,000)	(15,455)	(27,000)
I077910	Profit on Sale of Assets	-	-	-
I077920	Realisation of Assets	18,000	15,455	27,000
	Sub Total	(10,776)	(6,600)	(132,218)
<u>Capital Expenditure</u>				
E077172	Loan 172 Redemption	31,371	31,371	33,671
E077250	Ngt Medical Centre Development	-	-	500,000
E077300	Doctor's Residence - Renew Furnishings	8,500	8,335	2,000
E077350	Doctor's Residence - Replace Roof & Patio	-	-	25,000
E077500	Purchase Doctors Vehicle	32,923	40,675	41,000
	Sub Total	72,794	80,381	601,671
	TOTAL OTHER HEALTH	154,234	172,802	569,604
	TOTAL HEALTH	204,695	217,634	820,542

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 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>(25,000)</u>	<u>(50,000)</u>
	<u>Capital Expenditure</u>			
E091911	Construct Staff Housing - 65 Bennett Street, Lake Grace	-	-	200,000
E091915	Construct Kit House - 36 Bennett Street, Lake Grace	20,040	86,069	-
E091916	Construct Kit House - 19 Maley Street, Newdegate	41,022	96,337	15,000
	Sub Total	<u>61,062</u>	<u>182,406</u>	<u>215,000</u>
	<u>Capital Income</u>			
I091940	Transfer from Reserve-Housing	-	(58,938)	-
	Sub Total	<u>-</u>	<u>(58,938)</u>	<u>-</u>
	TOTAL STAFF HOUSING	(13,938)	98,468	165,000

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
OTHER HOUSING				
<u>Operating Expenditure</u>				
E092010	14 Blackbutt Way, Lake Grace	1,662	1,462	3,102
E092011	36 Bennett St, Lake Grace	2,184	511	3,102
E092012	19 Maley St, Newdegate	2,400	406	3,614
E092020	Interest - Loan 184	7,415	7,376	6,897
E092021	Interest - Loan 185	7,415	7,376	6,897
E092990	Depreciation of assets	6,810	7,110	10,458
	Sub Total	<u>27,886</u>	<u>24,241</u>	<u>34,070</u>
<u>Operating Income</u>				
I092410	Other Housing Rent	(31,300)	(21,800)	(44,800)
	Sub Total	<u>(31,300)</u>	<u>(21,800)</u>	<u>(44,800)</u>
<u>Capital Expenditure</u>				
E092100	Install Patio & Shower Screens - 14 Blackbutt Way	-	-	10,000
E092184	Loan 184 Redemption	7,018	7,018	7,555
E092185	Loan 185 Redemption	7,018	7,018	7,555
	Sub Total	<u>14,036</u>	<u>14,036</u>	<u>25,110</u>
	TOTAL OTHER HOUSING	10,622	16,477	14,380

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
LOGCHOP HOUSING				
<u>Operating Expenditure</u>				
E093010	69A Bennett Street, Lake Grace	2,132	4,518	2,640
E093011	69B Bennett Street, Lake Grace	2,972	3,188	2,640
E093012	11B Collier Street, Newdegate	3,461	2,135	2,852
E093013	11A Collier Street, Newdegate	2,172	2,153	2,852
E093014	9A Collier Street, Newdegate	2,392	1,951	2,644
E093015	9B Collier Street, Newdegate	2,153	1,939	2,644
E093380	Administration Allocated	7,830	7,350	8,203
E093990	Depreciation - LOGCHOP Housing	3,528	3,528	3,528
	Sub Total	26,640	26,763	28,003
<u>Operating Income</u>				
I093410	Logchop Housing Rent	(25,000)	(27,600)	(26,750)
	Sub Total	(25,000)	(27,600)	(26,750)
<u>Capital Expenditure</u>				
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	-	-
E093500	Capital Renewal - LOGCHOP Housing	-	-	34,500
	Sub Total	28,612	-	34,500
	TOTAL LOGCHOP HOUSING	30,252	(837)	35,753

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
JOINT VENTURE HOUSING				
<u>Operating Expenditure</u>				
E094016	40A Maley Street, Newdegate	1,983	1,563	2,256
E094017	40B Maley Street, Newdegate	1,708	2,021	2,206
E094018	169A Pickernell Way, Lake King	1,709	2,091	2,115
E094019	169B Pickernell Way, Lake King	1,709	1,526	2,115
E094020	48A Tamar Tce, Varley	1,545	1,637	2,120
E094021	48B Tamar Tce, Varley	1,545	1,738	2,120
E094022	13 Arthur Street, Varley	4,402	1,828	2,526
E094023	67A Bennett Street, Lake Grace	1,245	2,602	1,819
E094024	67B Bennett Street, Lake Grace	2,110	1,969	2,219
E094025	170A Pickernell Way, Lake King	2,357	2,101	2,752
E094026	170B Pickernell Way, Lake King	2,949	2,437	2,752
E094027	39A Maley St, Newdegate	1,684	829	2,151
E094028	39B Maley St, Newdegate	1,588	826	2,151
E094080	Administration Allocated	7,830	7,350	8,203
E094090	Interest - Loans 164,165,167	57	57	-
E094091	Interest Loan 176	1,106	1,106	925
E094092	Interest Loan 177	1,106	1,106	925
E094093	Interest Loan 178	2,672	2,669	2,333
E094990	Depreciation	7,881	8,070	8,296
	Sub Total	47,186	43,525	49,984
<u>Operating Income</u>				
I094430	Joint Venture Housing Rent	(53,500)	(46,853)	(55,250)
	Sub Total	(53,500)	(46,853)	(55,250)
<u>Capital Expenditure</u>				
E094167	Loan 167 Redemption	2,579	2,579	-
E094176	Loan 176 Redemption	2,869	2,869	3,046
E094177	Loan 177 Redemption	2,869	2,869	3,046
E094178	Loan 178 Redemption	5,401	5,401	5,736
E094179	Construct Patios - 40 Maley St & 13 Arthur St	9,951	5,128	-
E094182	Air Conditioning - Joint Venture Units	14,000	15,575	22,400
E094183	Repair Retaining Wall - 48B Tamar Tce	3,327	-	-
E094500	Capital Renewal - Joint Venture Housing	-	-	2,500
	Sub Total	40,996	34,421	36,728
	TOTAL JOINT VENTURE HOUSING	34,682	31,093	31,462

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
LAKES VILLAGE HOUSING				
<u>Operating Expenditure</u>				
E095001	Lakes Village Unit 1	1,982	2,100	2,421
E095002	Lakes Village Unit 2	1,982	5,617	2,421
E095003	Lakes Village Unit 3	1,982	2,350	2,421
E095004	Lakes Village Unit 4	1,982	2,100	2,421
E095005	Lakes Village Unit 5	1,982	2,232	2,421
E095006	Lakes Village Unit 6	1,982	3,396	2,421
E095007	Lakes Village Unit 7	1,982	2,254	2,421
E095050	Village Grounds Maintenance	1,630	1,132	1,330
E095061	Self Funded Retirement Villages, Lake Grace	3,000	-	3,000
E095080	Administration Allocated	9,468	8,888	9,920
E095990	Depreciation - Lakes Village	2,512	2,537	2,814
	Sub Total	30,484	32,608	34,011
<u>Operating Income</u>				
I095420	Lakes Village Unit Rent	(17,500)	(17,750)	(17,500)
	Sub Total	(17,500)	(17,750)	(17,500)
<u>Capital Expenditure</u>				
E095160	Upgrade Gas Stoves - Lakes Village	14,000	15,078	-
E095500	Capital Renewal - Lakes Village Housing	-	-	-
	Sub Total	14,000	15,078	-
<u>Capital Income</u>				
I095940	Ng't Townsite Project - Transfer from Reserve	-	-	-
	Sub Total	-	-	-
	TOTAL LAKES VILLAGE HOUSING	26,984	29,936	16,511
	TOTAL HOUSING	88,602	175,138	263,106

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	COMMUNITY AMENITIES			
	SANITATION - HOUSEHOLD REFUSE			
	<u>Operating Expenditure</u>			
E101021	Lake Grace Rubbish Contract	30,640	30,088	31,876
E101022	Newdegate Rubbish Contract	17,543	18,161	18,897
E101023	Lake King Rubbish Contract	7,076	8,739	9,219
E101024	Varley Rubbish Contract	4,128	5,536	5,992
E101031	Lake Grace Street Bin Contract	760	597	749
E101032	Newdegate Street Bin Contract	558	697	510
E101033	Lake King Street Bin Contract	319	492	291
E101034	Varley Street Bin Contract	160	356	146
E101041	Lake Grace Recycling Contract	31,040	31,144	32,289
E101042	Newdegate Recycling Contract	10,216	10,194	10,627
E101045	Bulk Recycling Contracts	-	-	13,450
E101100	Administration Allocated	9,468	8,888	9,920
E101201	Lake Grace Refuse Site	40,550	47,168	38,850
E101202	Newdegate Refuse Site	18,050	33,310	36,000
E101203	Lake King Refuse Site	5,000	4,614	9,350
E101204	Varley Refuse Site	5,000	7,590	6,850
E101205	Waste Management Initiatives	24,383	-	-
E101206	New Landfill Site - Newdegate	25,000	17,372	-
E101990	Depreciation	9,979	9,979	9,979
	Sub Total	<u>239,870</u>	<u>234,925</u>	<u>234,995</u>
	<u>Operating Income</u>			
I101410	Refuse Removal Charges	(42,230)	(46,880)	(45,344)
I101411	Waste Management Reimbursement	-	-	-
I101412	Recycling Charge	(39,193)	(39,400)	(40,770)
I101415	Refuse Removal Charges - Additional Bins	(12,160)	(12,175)	(13,040)
I101416	Waste Management Grant	(25,000)	-	-
	Sub Total	<u>(118,583)</u>	<u>(98,455)</u>	<u>(99,154)</u>
	<u>Capital Expenditure</u>			
E101260	Landfill Sites - Acquisition & Development	-	-	100,341
	Sub Total	<u>-</u>	<u>-</u>	<u>100,341</u>
	TOTAL SANITATION - HOUSEHOLD REFUSE	121,287	136,470	236,182

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	SANITATION - OTHER			
	<u>Operating Expenditure</u>			
E102010	Drum-muster Expense Lake Grace	6,625	3,794	6,973
E102020	Drum-muster Expense Newdegate	4,000	2,877	4,000
E102030	Drum-muster Expense Lake King	2,500	847	2,500
E102040	Drum-muster Expense Varley	2,000	362	2,000
E102065	Annual rubbish Pick-up Expense	2,450	-	2,552
E102100	Administration Allocated	3,187	2,991	3,338
	Sub Total	<u>20,762</u>	<u>10,871</u>	<u>21,363</u>
	<u>Operating Income</u>			
I102430	Drum-muster Reimbursements	(15,125)	(762)	(15,473)
	Sub Total	<u>(15,125)</u>	<u>(762)</u>	<u>(15,473)</u>
	TOTAL SANITATION - OTHER	5,637	10,109	5,890

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
SEWERAGE				
<u>Operating Expenditure</u>				
E103020	Sewerage Maintenance - Lake Grace	30,097	30,938	30,891
E103040	Sewerage Operational Audit & Review	10,000	4,755	-
E103100	Administration Allocated	6,282	5,897	6,581
E103990	Depreciation	17,799	17,799	17,799
	Sub Total	<u>64,178</u>	<u>59,389</u>	<u>55,271</u>
<u>Operating Income</u>				
I103441	Septic Tank Fees	(612)	(624)	(624)
I103450	Sewerage Rates	(94,738)	(93,437)	(97,486)
	Sub Total	<u>(95,350)</u>	<u>(94,061)</u>	<u>(98,110)</u>
<u>Capital Expenditure</u>				
E103163	Upgrade Lake Grace Sewerage	-	-	20,000
E103751	L/Grace Sewerage-Tsfr to Res	49,641	49,641	40,014
	Sub Total	<u>49,641</u>	<u>49,641</u>	<u>60,014</u>
<u>Capital Income</u>				
I103751	L/Grace Sewerage-Tsfr from Res	-	-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SEWERAGE	18,469	14,968	17,175

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
TOWN PLANNING AND REGIONAL DEVELOPMENT				
<u>Operating Expenditure</u>				
E106030	Town Planner - Consultant Fees	35,000	50,191	40,000
E106050	Preparation of Heritage List	4,000	493	-
E106060	Pioneer Park - Sub-Division & Consolidation	5,000	4,305	-
E106100	Administration Allocated	26,767	25,126	28,042
E106410	Review Municipal Inventory	11,460	3,438	8,022
	Sub Total	<u>82,227</u>	<u>83,552</u>	<u>76,064</u>
<u>Operating Income</u>				
I106110	Town Planning Fees	(630)	(2,077)	(1,500)
	Sub Total	<u>(630)</u>	<u>(2,077)</u>	<u>(1,500)</u>
TOTAL TOWN PLANNING AND REGIONAL DEVELOPMENT		81,597	81,475	74,564

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
OTHER COMMUNITY AMENITIES				
<u>Operating Expenditure</u>				
E107010	Lake Grace Cemetery Maintenance	11,412	7,139	8,759
E107011	Lake Grace Cemetery Restoration - Stage 1	-	7,145	-
E107020	Newdegate Cemetery Maintenance	2,817	2,779	3,650
E107030	Lake King Cemetery Maintenance	1,642	201	1,400
E107040	Varley Cemetery Maintenance	1,962	305	1,420
E107100	Administration Allocated	6,282	5,897	6,581
E107110	Lake Grace Public Toilet Expenses	4,568	4,722	4,659
E107120	Newdegate Public Toilet Expenses	21,480	20,679	14,332
E107125	Interest - Loan 180	1,607	1,594	1,432
E107126	Interest - Loan 186	2,577	2,565	2,114
E107130	Lake King Public Toilet Expenses	6,195	5,161	7,067
E107140	Varley Public Toilet Expenses	6,651	8,140	5,701
E107610	Lake Grace Town Landscaping	6,000	354	6,000
E107620	Newdegate Town Landscaping	6,000	-	6,000
E107630	Lake King Town Landscaping	6,000	5,760	6,000
E107640	Varley Town Landscaping	3,000	2,657	3,000
E107700	Lake Grace Community Bus Expenses LG1444	2,676	3,894	3,577
E107750	Lake Grace Kindergarten Building Maintenance	-	-	5,000
E107990	Depreciation	10,447	15,124	21,394
	Sub Total	101,316	94,116	108,086
<u>Operating Income</u>				
I107410	Cemetery Fees and Charges	(2,500)	(3,991)	(3,000)
I107411	Grant - LG Cemetery Repairs - LotteryWest	(112,020)	(18,209)	(112,020)
I107560	Grant - Public Bus Shelter Newdegate	(4,689)	-	(4,689)
I107561	Grant - Roadwise Speed Trailer	(15,708)	(15,709)	-
I107700	Lake Grace Kindergarten Lease Fees	-	-	(5,000)
I107710	Proceeds from sale of Community Bus	(48,000)	(34,545)	-
I107720	Grant - Community Bus	(50,000)	(50,000)	-
I107725	Contribution to new Community Bus	(5,700)	(22,300)	-
I107726	Donation of Community Bus	-	(34,545)	-
I107920	Realisation of Assets	48,000	34,545	-
	Sub Total	(190,617)	(144,753)	(124,709)
<u>Capital Expenditure</u>				
E107180	Loan 180 Redemption	3,000	3,000	3,174
E107186	Loan 186 Redemption	5,985	5,985	6,454
E107210	Construct Lake King Public Toilets	42,726	75,646	-
E107256	Lake Grace Cemetery Restoration Stage 2 - LotteryWest	112,020	40,233	71,787
E107550	Public Bus Shelter - Newdegate	9,400	4,500	4,900
E107551	Purchase Roadwise Speed Trailer	15,708	15,708	-
E107710	Purchase Community Bus	103,700	106,845	-
E107726	Aquisition - Donated Community Bus	-	34,545	-
	Sub Total	292,539	286,463	86,315
<u>Capital Income</u>				
I107750	Works & Services - Transfer from Reserve	-	-	-
	Sub Total	-	-	-
	TOTAL OTHER COMMUNITY AMENITIES	203,238	235,825	69,692
	TOTAL COMMUNITY AMENITIES	430,228	478,847	403,503

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
RECREATION AND CULTURE PUBLIC HALLS, CIVIC CENTRES					
<u>Operating Expenditure</u>					
E111001	Lake Grace Hall - Expenses	30,545	26,021	L	26,044
E111002	Newdegate Hall - Expenses	14,696	15,224	N	10,916
E111003	Lake King Hall - Expenses	11,456	10,511	K	10,356
E111004	Varley Hall - Expenses	4,805	7,100	V	4,692
E111005	Lakes Village Hall Expenses	2,954	5,620	L	3,579
E111006	Lake Bidy Hall - Expenses	18	17	N	19
E111100	Admin.Alloc.-Lake Grace Hall	1,548	1,453	L	1,622
E111101	Admin.Alloc.-Newdegate Hall	1,548	1,453	N	1,622
E111102	Admin.Alloc.-Lake King Hall	1,548	1,453	K	1,622
E111103	Admin.Alloc.-Varley Hall	1,548	1,453	V	1,622
E111112	Interest - Loan 166	3,679	3,677		3,046
E111200	Upgrade of Newdegate Hall	25,000	-		25,000
E111990	Depreciation	26,268	24,668		24,688
	Sub Total	125,613	98,650		114,828
<u>Operating Income</u>					
I111410	Hall and Equipment Hire Fees	(250)	(542)	L	(500)
I111411	Grant - Improve Acoustics LG Hall - LotteryWest	(15,000)	-	L	(15,000)
	Sub Total	(15,250)	(542)		(15,500)
<u>Capital Expenditure</u>					
E111166	Loan 166 Redemption	10,463	10,463		11,092
E111400	Transfer to Reserve Ngt Hall	20,000	20,000		-
E111454	Improve Acoustics - LG Hall - LotteryWest	15,000	18,304	L	-
E111455	Varley Hall Refurbishment	-	-		100,000
E111456	Lake King Hall - Roof Repairs	-	-	K	9,686
	Sub Total	45,463	48,767		120,778
<u>Capital Income</u>					
I111550	Transfer from Reserve-Ngt Hall	(25,000)	-		(25,000)
I111600	SAR LK Hall - Tsf from Reserve	(14,158)	(14,158)	K	(7,628)
I111650	SAR Ngt Hall - Tsf from Reserve	(20,000)	(20,000)	N	-
	Sub Total	(59,158)	(34,158)		(32,628)
TOTAL PUBLIC HALLS, CIVIC CENTRES		96,668	112,718		187,478

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
SWIMMING POOLS					
<u>Operating Expenditure</u>					
E112010	Salaries & Wages - LG Pool	77,835	66,796	L	80,556
E112016	Workers Compensation Insurance	2,745	2,187	L	2,687
E112017	Conference/Training Expenses	4,495	2,970	L	3,725
E112020	L/Grace Pool Operating Expense	50,556	52,125	L	50,743
E112021	Newdegate Pool Council Subsidy	12,000	12,000	N	12,255
E112022	Newdegate Pool - Consultant Study	5,000	-	N	-
E112030	Interest Loan 173	9,467	9,477	L	9,031
E112100	Administration Allocated	4,734	4,444	L	4,960
E112990	Depreciation	11,780	11,927		13,321
	Sub Total	178,612	161,925		177,278
<u>Operating Income</u>					
I112410	Pool Admission fees - LG	(14,000)	(12,906)	L	(14,000)
I112411	Swimming Pool Subsidy	(3,000)	(6,000)	L	(3,000)
	Sub Total	(17,000)	(18,906)		(17,000)
<u>Capital Expenditure</u>					
E112173	Loan 173 Redemption	7,354	7,354	L	7,782
E112517	LG Swimming Pool - Compliance Works	13,650	13,300	L	7,200
E112518	LG Swimming Pool - Refurbish Changerooms & Office	10,000	8,639	L	24,145
E112519	LG Swimming Pool - Construct Club Room	-	-	L	5,683
E112522	LG Swimming Pool - Replace Foot Valve & Suction Line	60,000	55,140	L	-
	Sub Total	91,004	84,433		44,810
<u>Capital Income</u>					
I112750	LG Swimming Pool - Transfer from Reserve	(7,595)	(7,595)	L	-
	Sub Total	(7,595)	(7,595)		-
	TOTAL SWIMMING POOLS	245,021	219,856		205,088

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
OTHER RECREATION AND SPORT					
<u>Operating Expenditure</u>					
E113010	Contrib to Roe Be Active Scheme - LG	4,185	3,720	L	-
E113011	Contrib to Roe Be Active Scheme - NgT	4,185	3,720	N	-
E113012	Contrib to Roe Be Active Scheme - LK	4,185	3,720	K	-
E113013	Contrib to Roe Be Active Scheme - Vly	4,185	3,720	V	-
E113014	Lake Grace Aquatic & Rec Program	44,214	43,345	L	45,881
E113015	Newdegate - Aquatic & Rec Program	14,928	378	N	8,287
E113016	Lake King - Aquatic & Rec Program	11,805	7,740	K	10,984
E113035	Lake Grace Oval Electricity	4,800	6,994	L	7,075
E113041	Lake Grace Bowling Green Subsidy	4,000	4,000	L	5,000
E113042	Lake Grace Golf Club Subsidy	-	-	L	4,400
E113100	Admin.Alloc.-Lake Grace	5,463	5,128	L	5,723
E113101	Admin.Alloc.-Newdegate	3,915	3,675	N	4,101
E113102	Admin.Alloc.-Lake King	3,915	3,675	K	4,101
E113103	Admin.Alloc.-Varley	3,915	3,675	V	4,101
E113130	Lake Grace Playground Maintenance	1,280	169	L	834
E113135	Lake Grace Rec Ground Expenses	51,342	41,794	L	52,520
E113150	Lake Grace Sports Pav Expenses	21,781	20,366	L	20,404
E113153	Lake Grace Pony Club Ablution Repairs	1,500	382	L	-
E113180	Lake Grace Parks & Gardens	64,371	108,866	L	79,711
E113177	Installation of On The Sheep's Back Sculptures	10,000	-	L	10,000
E113210	Interest Loan 170	780	780		10
E113212	Interest Loan 179	2,004	2,004	L	1,749
E113213	Interest Loan 182	17,095	17,171	L	16,602
E113214	Interest Loan 183	381	381		62
E113215	Interest Loan 187	1,841	1,832	V	1,510
E113216	Interest Loan 188	-	-		2,400
E113225	Newdegate Oval/Rec Ground Expenses	26,967	29,789	N	29,100
E113230	Newdegate Playground Maintenance	1,290	36	N	835
E113262	Newdegate Tennis Pavilion Expenses	555	117	N	599
E113263	Newdegate Golf & Bowling Expenses	10,725	9,921	N	10,914
E113270	Newdegate Indoor Rec Centre Expenses	35,638	40,191	N	31,801
E113280	Newdegate Parks & Gardens	70,771	64,299	N	61,252
E113325	Lake King Oval Rec Ground Expenses	9,110	3,994	K	8,055
E113330	Lake King Playground Maintenance	290	-	K	298
E113350	Lake King Sports Pav Expenses	4,191	8,603	K	4,393
E113361	Lake King Golf Pavilion Expenses	5,820	8,499	K	5,506
E113380	Lake King Parks & Gardens	20,479	18,323	K	22,527
E113430	Varley Playground Maintenance	315	29	V	329
E113435	Varley Rec Ground Expenses	1,400	922	V	1,250
E113450	Varley Sports Pavilion Expenses	3,581	3,653	V	9,538
E113480	Varley Parks & Gardens	18,555	17,500	V	22,639
E113535	Pingaring Rec Ground Expenses	600	617	L	650
E113550	Pingaring Sports Pav Expenses	1,915	2,456	L	3,223
E113700	Dunn Rock Tennis Club	165	81	K	166
E113990	Depreciation of Assets	148,474	151,449		166,173
	Sub Total	646,911	647,714		664,703
<u>Operating Income</u>					
I113181	Lake Grace Rec Council Affiliation Fees	(5,254)	(5,254)	L	(9,454)
I113189	CSRFF & WANDRA Flood Funding	(299,878)	(313,195)	L	-
I113190	Grant - On the Sheep's Back Project - LotteryWest	(10,000)	-	L	(10,000)
I113200	Grant - Lake Grace ARC Program	(15,000)	-	L	-
I113201	Grant - Newdegate ARC Program	(3,000)	-	N	-
I113202	ARC Fees - Lake Grace	(3,000)	(4,089)	L	(5,000)
I113420	Lake Grace Sport & Rec - GRV	(140,179)	(139,717)		(149,348)
I113421	Lake Grace Sport & Rec - UV	(312,012)	(312,598)		(332,420)
I113422	Newdegate Sport & Rec - GRV	(36,837)	(36,699)		(26,740)
I113423	Newdegate Sport & Rec - UV	(208,745)	(208,761)		(151,528)
I113424	Lake King Sport & Rec - GRV	(4,008)	(4,014)		(5,306)
I113425	Lake King Sport & Rec - UV	(62,792)	(62,794)		(83,122)
I113426	Varley Sport & Rec - GRV	(4,429)	(4,429)		(3,587)
I113427	Varley Sport & Rec - UV	(58,843)	(58,845)		(47,650)
I113430	Newdegate Indoor Rec Ctr - GRV	(2,543)	(2,543)		(1,308)
I113431	Newdegate Indoor Rec Ctr - UV	(12,415)	(12,414)		(6,387)
I113434	Newdegate Rec Council - Affiliation Fees	(14,289)	(14,290)	N	(14,874)
I113435	Reimbursements	-	(4)		-
I113440	Lake Grace Sports Pavillion Hire Fees	(300)	(282)	L	(300)
I113446	LG Sporting Precinct - CSRFF Funding	(157,879)	(164,066)	L	-

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
I113447	LG Sporting Precinct - Rec Council	-	(32,414)	L	-
I113450	Newdegate Rec Centre Hire Fees	(600)	(165)	N	(600)
I113452	Varley Bowling Green - Grants/Contributions	(95,000)	(104,950)	V	-
I113460	Lake King Pavilion / Oval - Hire Fees	(5,000)	(2,579)	K	(2,014)
I113710	Interest Reimbursement - Sportsmans Club SSL	(436)	(436)		(2,492)
I113901	Proceeds - Sale of Be Active Vehicle - LG	-	(610)	L	-
I113902	Proceeds - Sale of Be Active Vehicle - Ngt	-	(610)	N	-
I113903	Proceeds - Sale of Be Active Vehicle - LK	-	(610)	K	-
I113904	Proceeds - Sale of Be Active Vehicle - Vly	-	(610)	V	-
I113910	Profit on Sale of Assets	-	(2,440)		-
I113920	Realisation of Assets	-	2,440		-
	Sub Total	(1,452,439)	(1,486,978)		(852,130)
	<u>Capital Expenditure</u>				
E113006	Contribution to Roe Be Active Vehicle - LG	-	1,817	L	-
E113007	Contribution to Roe Be Active Vehicle - Ngt	-	1,817	N	-
E113008	Contribution to Roe Be Active Vehicle - LK	-	1,817	K	-
E113009	Contribution to Roe Be Active Vehicle - Vly	-	1,817	V	-
E113151	Replacement Tables - Lake Grace Sports Pavilion	2,500	2,645	L	-
E113152	Install 2 x Drinking Fountains - LG Sporting Precinct	4,000	-	L	-
E113154	Contribution to LG Bowling Green Upgrade	-	-	L	83,963
E113170	Loan 170 Redemption Newdegate Indoor Rec Centre	14,630	14,630		7,684
E113176	Stoves - Ngt Rec Centre	7,000	7,000	N	-
E113179	Loan 179 Redemption	4,051	4,051	L	4,302
E113182	Loan 182 Redemption	7,706	7,706	L	8,201
E113183	Sports Oval Dam Upgrade	33,000	32,069	L	-
E113184	Purchase Playground Equip - Ngt Rec Precinct	6,361	8,231	N	4,650
E113189	Lake Grace Sporting Precinct Development	80,000	90,845	L	2,500
E113194	Loan 183 Redemption	5,155	5,155		2,703
E113195	Varley Bowling Green Upgrade	120,000	129,950	V	-
E113197	Loan 188 Redemption	-	-		3,200
E113201	Purchase Playground Equipment - Lake Grace	5,000	5,150	L	5,000
E113202	Purchase Playground Equipment - Newdegate	16,000	14,751	N	5,000
E113203	Purchase Playground Equipment - Lake King	5,000	-	K	10,000
E113204	Purchase Playground Equipment - Varley	5,000	-	V	5,000
E113205	Purchase Playground Equipment - Pingaring	5,000	4,545	L	5,000
E113206	Construct Catcher for Lake Grace Oval Mower	4,280	-	L	-
E113207	Childrens Safety Fence for LK Playgroup / Fitness Classes	2,500	-	K	2,500
E113208	Dunn Rock Tennis Club Building Repairs	6,000	1,193	K	3,000
E113209	Ngt Rec Dam - Water Treatment Equipment	22,688	3,468	N	-
E113753	Ndg Sport & Rec SAR-Tsf to Res (Ngt Sports Dam)	5,000	5,000	N	5,000
E113758	Ndg Sport & Rec SAR - Tsf To Res - Stadium Floor	5,000	5,000	N	5,000
E113810	Loan 187 Redemption	4,275	4,275	V	4,610
	Sub Total	370,146	352,931		167,313
	<u>Capital Income</u>				
I113188	Principal Reimbursement - Sportsmans Club SSL	(5,155)	(5,155)		(5,903)
I113758	Ngt Sports Dam - Transfer from Reserve	(22,688)	(3,468)	N	-
	Sub Total	(27,843)	(8,623)		(5,903)
	TOTAL RECREATION AND SPORT	(463,225)	(494,956)		(26,017)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
TV AND RADIO RE-BROADCASTING				
<u>Operating Expenditure</u>				
E114100	Admin Alloc - Lake Grace	910	855	954
E114101	Admin Alloc - Newdegate	910	855	954
E114102	Admin Alloc - Lake King	910	855	954
E114281	Expenditure Lake Grace - T V	4,005	6,258	5,971
E114282	Expenditure Newdegate - T V	1,944	3,262	3,043
E114283	Expenditure Lake King - T V	1,860	2,226	2,954
E114290	FM Radio Expenses - Varley	-	-	-
E114990	Depreciation of Assets	16,455	16,455	16,455
	Sub Total	26,994	30,765	31,285
<u>Operating Income</u>				
I114401	Charges - Lake Grace - T V	(7,175)	(8,505)	(12,987)
I114402	Charges - Newdegate - T V	(3,604)	(4,185)	(5,814)
I114403	Charges - Lake King - T V	(2,860)	(2,875)	(5,322)
I114500	Grants - TV & Radio Broadcasting	-	(12,423)	-
	Sub Total	(13,639)	(27,988)	(24,123)
<u>Capital Expenditure</u>				
E114751	Lake Grace TV - Transfer to Reserve	2,420	14,843	2,430
E114752	Newdegate TV - Transfer to Reserve	910	910	930
E114753	Lake King TV - Transfer to Reserve	250	250	250
	Sub Total	3,580	16,003	3,610
<u>Capital Income</u>				
I114751	Lake Grace TV-Tsf From Reserve	-	-	-
I114752	Newdegate TV-Tsf From Reserve	-	-	-
	Sub Total	-	-	-
	TOTAL TV AND RADIO BROADCASTING	16,935	18,780	10,772

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
LIBRARIES					
<u>Operating Expenditure</u>					
E115010	Salaries & Wages - Lake Grace Library	10,815	2,359	L	13,734
E115011	Library Contribution Newdegate	8,000	5,639	N	8,000
E115012	Salaries & Wages - Lake King Library	9,687	7,809	K	10,022
E115021	Lake Grace Library Control Expenses	7,528	7,467	L	5,131
E115022	Newdegate Library Control Expenses	2,782	2,031	N	2,716
E115023	Lake King Library Operating Expenses	2,843	2,662	K	3,885
E115024	Pingaring Library Operating Expenses	1,060	408	L	658
E115025	Varley Library Operating Expenses	105	4	V	104
E115053	Contribution to A/C - Ngt Library	-	-	N	4,545
E115090	Interest Loan 168	328	328		-
E115091	Interest Loan 169	237	237		-
E115100	Administration Alloc. L/Grace	3,187	2,978	L	3,338
E115101	Administration Alloc. N'gate	3,187	2,978	N	3,338
E115102	Administration Alloc. L/King	3,095	2,932	K	3,243
E115103	Administration Alloc. Varley	-	-	V	-
E115990	Depreciation of Assets	17,573	17,573		17,573
	Sub Total	70,427	55,406		76,287
<u>Operating Income</u>					
I115320	Lake Grace Resource Cent - GRV	(3,833)	(3,821)		-
I115321	Lake Grace Resource Cent - UV	(8,146)	(8,184)		-
I115325	Newdegate Resource Cent - GRV	(1,594)	(1,588)		-
I115326	Newdegate Resource Cent - UV	(6,796)	(6,773)		-
	Sub Total	(20,369)	(20,365)		-
<u>Capital Expenditure</u>					
E115168	Loan 168 Redemption	11,616	11,616		-
E115169	Loan 169 Redemption	8,389	8,389		-
	Sub Total	20,005	20,005		-
	TOTAL LIBRARIES	70,063	55,046		76,287

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL		2009/10 BUDGET
OTHER CULTURE					
<u>Operating Expenditure</u>					
E116040	Lake Grace Railway Station - Expenses	1,176	3,070	L	4,138
E116043	Pingaring Community Centre Operating Expenses	8,890	8,926	L	9,438
E116044	RSL Hall Expenses	4,236	1,414	L	2,437
E116045	Newdegate Railway Building Expenses	5,000	-	N	5,000
E116051	Pingaring Community Centre - Major Maintenance	12,000	10,256	L	12,000
E116056	Admin.Alloc.-Lake Grace	3,187	2,991	L	3,338
E116057	Admin.Alloc.-Newdegate	3,187	2,991	N	3,338
E116061	Cultural Interpretation - StoryTrail Phase 1	12,750	11,980	L	-
E116062	Cultural Interpretation - StoryTrail Phase 2	16,000	1,608	L	17,258
E116063	National Youth Week Expenses	-	35	L	1,000
E116990	Depreciation of Assets	2,748	2,755		2,842
	Sub Total	69,174	46,027		60,789
<u>Operating Income</u>					
I116101	Grant - Replace Roof RSL Building - LotteryWest	(15,000)	-	L	(15,000)
I116102	Grant - LotteryWest - StoryTrail Phase 1	(15,000)	(15,000)	L	-
I116103	Grant - StoryTrail Phase 2	(15,000)	-	L	(15,000)
I116104	Grant - National Youth Week	-	(818)	L	(1,000)
I116370	Kulin Shire Contribution - Pingaring School	(4,400)	(4,000)	L	(4,000)
I116410	Sale of History Book	(127)	(36)		(100)
	Sub Total	(49,527)	(19,855)		(35,100)
<u>Capital Expenditure</u>					
E116101	RSL Building - Replace Roof - LotteryWest	15,000	-	L	15,000
E116102	Newdegate Citizen's Honour Board	1,000	-	N	1,000
	Sub Total	16,000	-		16,000
	TOTAL OTHER CULTURE	35,647	26,172		41,689
	TOTAL RECREATION AND CULTURE	1,109	(62,384)		495,297

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	TRANSPORT CONSTRUCTION ROADS AND BRIDGES			
	<u>Operating Expenditure</u>			
E121100	Administration Allocated	34,596	32,475	36,245
E121550	Crossovers - Council Contrib	-	471	1,000
E121990	Depreciation	1,324,878	1,326,550	1,343,270
	Sub Total	<u>1,359,474</u>	<u>1,359,496</u>	<u>1,380,515</u>
	<u>Operating Income</u>			
I121760	Grant - Blackspot - Old Ravensthorpe Rd	-	-	(64,000)
I121765	Grant - Blackspot - Ngf/Pingrup Rd	-	-	(111,000)
I121766	Grant - RTR Projects	(491,441)	(491,441)	(583,062)
I121770	Grant - RRG - Lake Biddy Rd	(45,200)	(45,200)	-
I121771	Grant - RRG - Nth/LG Kalgarin	(225,333)	(225,333)	(225,333)
I121774	Grant - RRG - Newdegate North	-	-	-
I121700	Grant - AIM Pathway - LotteryWest	(12,160)	-	(12,160)
I121701	Grant - Street Furniture - LotteryWest	-	-	(113,600)
I121702	Grant - LG Town Entry Statements - LotteryWest	-	-	(40,000)
I121703	Grant - Newdegate Street Lighting Improvements	-	-	(10,000)
	Sub Total	<u>(774,134)</u>	<u>(761,974)</u>	<u>(1,159,155)</u>
	<u>Capital Expenditure</u>			
E121200	Roadworks - Capital Renewal	1,343,700	1,197,044	1,283,596
E121300	Roadworks - Capital Upgrade	561,564	418,678	771,646
E121400	Roadworks - Capital Expansion	97,042	77,395	19,647
E121700	Pathway Link - AIM to Mosaic Gardens	12,160	4,714	7,446
E121701	Lake Grace Street Furniture - LotteryWest	-	-	113,600
E121702	Lake Grace Town Entry Statements - LotteryWest	-	-	40,000
E121703	Newdegate Street Lighting Improvements	-	-	10,000
	Sub Total	<u>2,014,466</u>	<u>1,697,831</u>	<u>2,245,935</u>
	<u>Capital Income</u>			
I121800	Works & Services - Transfer from Reserve	(97,042)	(97,042)	-
	Sub Total	<u>(97,042)</u>	<u>(97,042)</u>	<u>-</u>
	TOTAL CONSTRUCTION ROADS AND BRIDGES	2,502,764	2,198,312	2,467,295

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
MAINTENANCE ROADS AND BRIDGES				
<u>Operating Expenditure</u>				
E122500	Rural Road Maintenance	1,169,077	1,416,057	1,196,608
E122600	Town Street Maintenance	186,882	150,747	153,886
E122700	General Maintenance	86,210	68,856	90,740
E122072	Natural Disaster Mitigation Program	22,238	23,564	-
E122076	Tree Planting / Revegetation - LotteryWest	45,000	36,100	8,900
E122077	Flood Markers - LotteryWest	-	-	5,000
E122100	Administration Allocated	42,426	39,825	44,448
E122990	Depreciation	5,121	5,044	5,370
	Sub Total	1,556,954	1,740,193	1,504,952
<u>Operating Income</u>				
I122071	Grant - MRWA Flood Funding	-	-	(195,200)
I122073	Grant - Federal Govt - Mitigation	(19,000)	(19,000)	-
I122076	Grant - Tree Planting / Revegetation - LotteryWest	(45,000)	-	(45,000)
I122077	Grant - Flood Markers - LotteryWest	-	-	(5,000)
I122363	Contributions - Street Lighting	(3,726)	(4,560)	(4,560)
I122364	Proceeds - Sale of Materials	(1,000)	(167)	(1,000)
I122367	Reimbursements	-	-	-
I122450	Grant MRWA - Roads	(167,035)	(167,035)	(172,046)
	Sub Total	(235,761)	(190,762)	(422,806)
	TOTAL MAINTENANCE ROADS AND BRIDGES	1,321,193	1,549,431	1,082,146

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
ROAD PLANT PURCHASES				
<u>Operating Expenditure</u>				
E123100	Administration Allocated	11,016	10,341	11,541
E123920	Loss on Sale of Assets	-	16,678	1,370
E123990	Depreciation of Assets	32,487	38,035	-
	Sub Total	43,503	65,054	12,911
<u>Operating Income</u>				
I123115	Proceeds from sale of vehicles	(264,000)	(175,976)	(164,000)
I123910	Profit on sale of assets	(125,488)	(81,303)	(64,734)
I123920	Realisation of assets	264,000	175,976	164,000
	Sub Total	(125,488)	(81,303)	(64,734)
<u>Capital Expenditure</u>				
E123010	Replace - Utes/Light Vehicles	60,000	82,424	30,000
E123011	Replace - Roadworks Machinery	325,000	317,292	407,000
E123021	Replace Minor Roadmaking Plant	15,000	3,664	10,000
E123600	Plant - Tsfr To Reserve	258,186	193,186	-
	Sub Total	658,186	596,567	447,000
<u>Capital Income</u>				
I123100	Plant - Transfer from Reserves	-	-	(67,000)
	Sub Total	-	-	(67,000)
	TOTAL ROAD PLANT PURCHASES	576,201	580,317	328,177

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
TRAFFIC LICENSING AND CONTROL				
<u>Operating Expenditure</u>				
E125010	Salaries & Wages-Transport	28,242	29,160	28,044
E125050	Staff Training - Transport	700	836	900
E125060	Commissions Paid - Transport	1,000	855	1,000
E125100	Administration Allocated	52,623	49,396	55,131
E125210	Telephone Charges-Transport	2,400	821	840
	Sub Total	84,965	81,068	85,915
<u>Operating Income</u>				
I125300	Commission Transport	(36,000)	(35,601)	(36,000)
I125350	Reimbursements	-	-	-
	Sub Total	(36,000)	(35,601)	(36,000)
	TOTAL TRAFFIC LICENSING AND CONTROL	48,965	45,467	49,915

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
AERODROMES				
<u>Operating Expenditure</u>				
E126001	Lake Grace Airstrip Maintenance	4,989	5,647	4,988
E126002	Newdegate Airstrip Maintenance	2,452	144	2,648
E126003	Lake King Airstrip Maintenance	2,682	158	2,708
E126100	Administration Allocated	6,282	5,897	6,581
E126501	Lake Grace Airstrip Building Maintenance	584	382	621
E126990	Depreciation of assets	9,935	9,935	9,935
	Sub Total	26,924	22,164	27,481
<u>Operating Income</u>				
I126640	Grant - Lake Grace Airstrip Building Improvements	-	-	(5,000)
	Sub Total	-	-	(5,000)
<u>Capital Expenditure</u>				
E126206	Lake Grace Airstrip Building Upgrade	-	-	10,164
	Sub Total	-	-	10,164
	TOTAL AERODROMES	26,924	22,164	32,645
	TOTAL TRANSPORT	4,476,047	4,395,691	3,960,178

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	ECONOMIC SERVICES			
	RURAL SERVICES			
	<u><i>Operating Expenditure</i></u>			
E131040	Noxious Weed / Pest Plant Expenses	8,500	18,753	14,272
E131050	Lake Grace Saleyards Maintenance	-	-	1,000
E131100	Administration Allocated	<u>7,830</u>	<u>7,350</u>	<u>8,203</u>
	Sub Total	<u>16,330</u>	<u>26,103</u>	<u>23,475</u>
	TOTAL RURAL SERVICES	16,330	26,103	23,475

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
TOURISM AND SERVICES PROMOTION				
<u>Operating Expenditure</u>				
E132019	Tourism Consultant	2,500	1,527	-
E132020	Area Promotion	9,750	8,225	10,590
E132024	Tourism Signage	4,000	1,962	4,000
E132025	Administration Allocated	33,049	31,022	34,624
E132026	Holland Track Promotion	2,500	336	2,500
E132027	Shire Visitor Centre	3,006	3,493	3,746
E132028	Visitors Centre - Brochures, Furniture, Training - LotteryWest	19,255	5,051	14,204
E132031	Reprint Newdegate History Book	5,000	352	5,000
E132050	Newdegate Hainsworth Building Expenses	4,792	1,503	4,471
E132051	Lake King Goods Shed Expenses	350	-	350
E132052	Lake Grace AIM Hospital Expenses	4,140	3,507	4,060
E132053	Varley Museum Expenses	224	396	408
E132100	Men's Shed Development - LotteryWest	5,000	-	5,000
E132990	Depreciation of assets	2,159	2,170	2,290
	Sub Total	95,725	59,543	91,243
<u>Operating Income</u>				
I132410	Grant - Visitor Centre Upgrade/Brochures - LotteryWest	(49,800)	-	(49,800)
I132411	Grant - Ngt Hainsworth Building Major Maintenance	-	-	(5,550)
I132412	Grant - Men's Shed Development - LotteryWest	(5,000)	-	(5,000)
I132413	Newdegate Billboards Rental	(1,050)	(1,050)	(1,050)
	Sub Total	(55,850)	(1,050)	(61,400)
<u>Capital Expenditure</u>				
E132500	Shire Visitor Centre Improvements - LotteryWest	30,545	6,536	24,009
E132501	Newdegate Hainsworth Building - Major Maintenance	-	-	5,550
	Sub Total	30,545	6,536	29,559
	TOTAL TOURISM AND SERVICES PROMOTION	70,420	65,029	59,402

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	BUILDING CONTROL			
	<u>Operating Expenditure</u>			
E133050	Contract Building Surveyor	24,960	24,483	25,980
E133100	Administration Allocated	<u>7,830</u>	<u>7,350</u>	<u>8,203</u>
	Sub Total	32,790	31,833	34,183
	<u>Operating Income</u>			
I133410	Building Permit fees	<u>(3,000)</u>	<u>(4,137)</u>	<u>(4,000)</u>
	Sub Total	(3,000)	(4,137)	(4,000)
	TOTAL BUILDING CONTROL	29,790	27,695	30,183

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
OTHER ECONOMIC SERVICES				
<u>Operating Expenditure</u>				
E136001	Mallee Hill Standpipe Exp.	2,000	1,109	-
E136002	Lake Grace Town (Dewar St) Standpipe Exp.	7,000	2,247	-
E136003	Lake Grace Town (Washdown) Standpipe Exp.	1,000	602	-
E136004	James Dam Standpipe Exp.	1,000	523	-
E136005	Kulin-Lg Road (Nth) Standpipe Exp	4,000	5,432	-
E136006	Gimbel/Kulin Rd (Mordetta) Standpipe Exp.	500	177	-
E136007	Mordetta/Pingaring Rd Standpipe Exp.	250	-	-
E136008	Biddy Camm/Nth Newdegate Standpipe Exp.	1,000	2,237	-
E136009	Burngup Sth Rd Standpipe Exp.	7,000	3,654	-
E136010	Gimbel Road Standpipe	1,000	466	-
E136011	Newman Rd Standpipe Exp.	1,000	1,605	-
E136012	Lake Biddy/Roger Rd Standpipe Exp.	3,000	629	-
E136013	Sth Jarring Rd Standpipe Exp.	250	526	-
E136014	Pitt St, Varley Standpipe Exp.	500	358	-
E136015	Biddy Camm/Mission Rd Standpipe Exp.	500	1,167	-
E136016	Groundwater Exploration - Mt Madden	-	-	-
E136050	Shire Standpipe Expenses	-	-	30,500
E136100	Administration Allocated	3,187	2,991	3,338
E136500	Maintenance - Community Water Supplies	-	171	1,500
E136990	Depreciation of assets	10,242	10,268	10,552
	Sub Total	43,429	34,161	45,890
<u>Operating Income</u>				
I136100	Sale of Standpipe Water	-	4	-
I136166	Grant - Varley Community Water Supply	(100,000)	-	(100,000)
I136168	Grant - Regional & Local Community Infrastructure Programme	-	(100,000)	-
I136169	Grant - Sugg Rock Community Dam	-	-	(100,000)
	Sub Total	(100,000)	(99,996)	(200,000)
<u>Capital Expenditure</u>				
E136116	Dunn Rock Community Dam Project	2,500	8,849	-
E136117	Magenta Community Dam	2,500	2,927	-
E136119	South East Newdegate Community Dam	2,500	1,135	-
E136120	Lake Grace Water Harvest Project	26,760	-	-
E136121	Varley Town Dam Project	-	1,135	25,000
E136122	Sugg Rock Community Dam Project	-	16,965	83,035
E136123	Ngt Recreation Water Supply Development	-	-	75,000
E136550	Community Water Supply - Transfer to Reserve	5,000	5,000	5,000
	Sub Total	39,260	36,011	188,035
	TOTAL OTHER ECONOMIC SERVICES	(17,311)	(29,824)	33,925

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
LAND DEVELOPMENT				
<u>Operating Expenditure</u>				
E137050	Land Sale Expenses	2,500	425	-
E137100	Administration Allocated	6,282	5,897	6,581
E137200	Newdegate Town Rejuvenation Project	25,000	5,886	-
E137920	Loss on Sale of Assets	4,868	4,868	-
E137990	Depreciation	317	357	806
	Sub Total	38,967	17,433	7,387
<u>Operating Income</u>				
I137910	Proceeds - Sale of Residential Land, LG	(50,000)	(50,000)	-
I137920	Realisation of assets	50,000	50,000	-
	Sub Total	-	-	-
<u>Capital Expenditure</u>				
E137250	Lake King Residential Land	10,000	14,982	10,000
E137260	Lake Grace Residential Land	20,000	12,885	400,000
E137317	Newdegate Industrial Land	10,000	8,020	10,000
E137350	Lake Grace Industrial Land	20,000	13,027	5,000
E137500	Purchase Lot 502, Stubbs Street	-	-	2,455
E137550	Development of Public Open Space	-	-	14,250
E137600	Land Development - Transfer to Reserve	50,000	50,000	-
	Sub Total	110,000	98,914	441,705
<u>Capital Income</u>				
I137600	Land Development - Transfer from Reserve	(25,000)	-	(216,705)
	Sub Total	(25,000)	-	(216,705)
	TOTAL LAND DEVELOPMENT	123,967	116,347	232,387
	TOTAL ECONOMIC SERVICES	223,196	205,351	379,372

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	OTHER PROPERTY AND SERVICES			
	PRIVATE WORKS			
	<u><i>Operating Expenditure</i></u>			
E141100	Administration Allocated	6,282	5,897	6,581
E141270	Private Works - Expenses	5,000	113,969	7,500
	Sub Total	<u>11,282</u>	<u>119,866</u>	<u>14,081</u>
	<u><i>Operating Income</i></u>			
I141460	Private Works - Income	(5,000)	(110,353)	(7,500)
I141461	Private Works - Profit	(1,250)	(27,408)	(1,875)
	Sub Total	<u>(6,250)</u>	<u>(137,761)</u>	<u>(9,375)</u>
	TOTAL PRIVATE WORKS	5,032	(17,895)	4,706

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
PUBLIC WORKS OVERHEADS				
<u>Operating Expenditure</u>				
E143010	Engineering salaries & wages	66,094	48,864	70,324
E143013	Long Service Leave - Works	-	13,339	-
E143014	RDO - WORKS	-	(4,067)	-
E143015	Supported Employment	35,699	57,195	65,403
E143016	Fringe Benefits Tax	13,290	16,877	8,688
E143018	Professional Indemnity / Liability Insurance	17,028	16,071	16,714
E143019	Engineering Conference Expense	-	-	2,000
E143025	Ford Ranger XLT (Works Supervisor) LG002	10,760	12,127	11,099
E143026	Ford Falcon FG Ute (Works Consultant) LG2926	-	2,809	2,015
E143030	Engineering office expenses	11,843	17,864	14,317
E143035	Inspection & Data Collection	6,498	9,928	6,534
E143045	Depot store/office expenses	6,725	8,186	6,810
E143050	Sick/holiday pay - Outside staff	92,638	132,902	99,609
E143055	Superannuation - Council Contribution	76,820	73,268	81,466
E143060	Workers compensation insurance	31,598	25,488	29,440
E143061	Allowances - outside staff	14,063	13,083	14,649
E143062	Staff Training - Outside Staff	12,000	4,746	12,000
E143080	Protective clothing	8,000	7,939	8,000
E143081	Health and Safety Expenses	5,000	4,590	5,000
E143100	O H & S training	5,000	2,249	5,000
E143105	Rates Subsidies	11,087	11,565	11,641
E143120	Relocation allowances	3,000	-	5,000
E143125	Staff Recruitment	5,000	140	5,000
E143130	6 Banksia Place	3,588	3,613	4,053
E143131	10B Gumtree Drive	1,989	1,015	2,114
E143132	23 Absolon Street	3,636	2,696	2,633
E143133	10A Gumtree Drive	2,272	1,572	2,214
E143134	33 Absolon Street	-	-	2,422
E143136	74 Stubbs Street	4,701	5,078	2,428
E143137	54A Bennett Street	3,159	2,946	3,647
E143139	3 Clark Avenue	13,158	11,373	5,387
E143140	Rent - Griffiths Street Unit	-	-	4,560
E143200	Administration Allocated	7,644	7,095	8,015
E143290	Less allocated to Works & Serv	(545,907)	(575,111)	(595,526)
E143515	Apprentice Carpenter - Expenses	49,150	46,752	49,150
E143525	Tool Replacement	1,500	1,436	4,000
E143530	54B Bennett Street	2,967	3,124	3,633
E143540	Building Maintenance - Admin & Travel	20,000	13,248	20,561
E143920	Loss on sale of assets	-	636	-
E143990	Depreciation of assets	12,553	11,112	18,790
E145990	Depreciation	4,404	3,655	-
	Sub Total	16,957	15,403	18,790
<u>Operating Income</u>				
I143005	Reimbursements	-	(6,144)	-
I143050	Works Housing Rent	(16,200)	(15,473)	(16,200)
	Sub Total	(16,200)	(21,617)	(16,200)
<u>Capital Expenditure</u>				
E143313	Depot Upgrades & Improvements	14,577	17,746	10,000
E143314	Depot Furniture & Computer Upgrades	-	-	4,500
E143316	Fencing - 10A & 10B Gumtree Drive	15,000	-	10,000
E143317	Purchase Vehicle Hoist for Depot	5,500	8,027	-
E143318	Newdegate Depot Upgrades	4,000	1,415	-
	Sub Total	39,077	27,188	24,500
	TOTAL PUBLIC WORKS OVERHEADS	39,834	20,973	27,090

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
PLANT OPERATION				
<u>Operating Expenditure</u>				
E144010	Plant - Fuel and Oils	207,823	201,602	197,915
E144015	Plant - Tyres and Tubes	46,550	24,679	63,890
E144020	Plant - Parts and Repairs	63,366	97,096	79,240
E144030	Plant - Internal Repair Wages	124,611	145,959	124,891
E144050	Plant - Insurances & Licenses	22,731	29,417	33,134
E144290	Less allocated to Works & Services	(465,081)	(609,340)	(499,070)
E144300	Plant Depreciation Allocated	(305,010)	(169,727)	(320,683)
E144350	Insurance Claims	-	1,353	-
E144990	Depreciation - Sundry Equip	305,010	280,315	320,683
	Sub Total	<u>-</u>	<u>1,353</u>	<u>-</u>
<u>Operating Income</u>				
I144210	Vehicle Reimbursements	(9,500)	(19,885)	(9,500)
I144220	Sale of Scrap Parts / Grader Blades	-	-	-
I144350	Insurance Recoups	-	(1,353)	-
	Sub Total	<u>(9,500)</u>	<u>(21,238)</u>	<u>(9,500)</u>
	TOTAL PLANT OPERATION	(9,500)	(19,885)	(9,500)

Shire of Lake Grace
2009/10 Budget

ACCOUNT	DESCRIPTION	2008/09 BUDGET	2008/09 ACTUAL	2009/10 BUDGET
	SALARIES & WAGES			
	<u>Operating Expenditure</u>			
E146010	Gross Salaries & Wages	1,546,177	1,558,839	1,625,289
E146200	Less Salaries & Wages Allocated	<u>(1,546,177)</u>	<u>(1,568,574)</u>	<u>(1,625,289)</u>
	Sub Total	-	(9,735)	-
	<u>Operating Income</u>			
I146300	Reimb Workers Comp Insurance	-	(12,455)	-
	Sub Total	-	(12,455)	-
	TOTAL SALARIES & WAGES	-	(22,189)	-
	UNCLASSIFIED			
	<u>Operating Expenditure</u>			
E147290	Refunds & overpayments	-	49,521	-
	Sub Total	-	49,521	-
	<u>Operating Income</u>			
I147490	Refunds & overpayments	-	(54,810)	-
	Sub Total	-	(54,810)	-
	TOTAL UNCLASSIFIED	-	(5,289)	-
	ROE BE ACTIVE SCHEME			
	<u>Operating Expenditure</u>			
E148100	Roe Be Active - Employee Costs	56,069	56,068	18,624
E148200	Roe Be Active - Materials	25,100	20,759	9,350
E148300	Roe Be Active - One Off Grants	8,450	13,767	9,943
	Sub Total	<u>89,619</u>	<u>90,594</u>	<u>37,917</u>
	<u>Operating Income</u>			
I148100	Healthways Grant	(25,000)	(25,000)	-
I148101	Physical Activity Taskforce Grants	-	-	-
I148102	Be Active Fees - Swim to Rotto	-	(1,000)	-
I148103	Be Active Fees - School Activities	(1,000)	(1,818)	(500)
I148104	Be Active Fees - School Holiday Activities	(500)	(250)	(250)
I148105	Be Active Fees - Winter Warm Up / Step into Spring	(500)	(136)	(250)
I148106	Be Active Fees - Educational Seminars & Courses	(1,000)	-	-
I148300	Grant - ACE - Active Communities Everyday	-	-	-
I148301	Grant - Women/Youth on the Frontline	-	-	-
I148302	Grant - Royal Life Bronze Rescue Training	-	-	-
I148303	Grant - DPI Bike Week	-	(1,200)	-
I148304	Dept for Communities - School Holiday Program - Surfing	-	-	-
I148305	Dept for Communities - School Holiday Program - SCITECH	-	-	-
I148306	Grant - ACE2 - Active Communities Everyday 2	-	(8,000)	-
I148307	Grant - Stay on your Feet	-	(909)	-
I148308	Grant - Dept for Communities - Youth Holiday Program	-	(2,550)	-
I148500	Roe Be Active Scheme Contributions	(53,169)	(68,400)	(26,974)
	Sub Total	<u>(81,169)</u>	<u>(109,263)</u>	<u>(27,974)</u>
	<u>Capital Expenditure</u>			
E148500	Purchase Vehicle - Roe Be Active Scheme	-	-	-
	Sub Total	-	-	-
	TOTAL ROE BE ACTIVE SCHEME	8,450	(18,669)	9,943
	TOTAL OTHER PROPERTY & SERVICES	43,816	(62,955)	32,239

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Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Lake Grace

	08/09 Budget	08/09 Actual	09/10 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111001	Lake Grace Hall - Expenses 30,545	26,021	26,044
E111005	Lakes Village Hall Expenses 2,954	5,620	3,579
E111100	Admin.Alloc.-Lake Grace Hall 1,548	1,453	1,622
<u>Operating Income</u>			
I111410	Hall and Equipment Hire Fees (250)	(542)	(500)
I111411	Grant - Improve Acoustics LG Hall - LotteryWest (15,000)	-	(15,000)
<u>Capital Expenditure</u>			
E111454	Improve Acoustics - LG Hall - LotteryWest 15,000	18,304	0
	TOTAL PUBLIC HALLS, CIVIC CENTRES	50,856	15,745
SWIMMING POOLS			
<u>Operating Expenditure</u>			
E112010	Salaries & Wages - LG Pool 77,835	66,796	80,556
E112016	Workers Compensation Insurance 2,745	2,187	2,687
E112017	Conference/Training Expenses 4,495	2,970	3,725
E112020	L/Grace Pool Operating Expense 50,556	52,125	50,743
E112030	Interest Loan 173 9,467	9,477	9,031
E112100	Administration Allocated 4,734	4,444	4,960
<u>Operating Income</u>			
I112410	Pool Admission fees - LG (14,000)	(12,906)	(14,000)
I112411	Swimming Pool Subsidy (3,000)	(6,000)	(3,000)
I112412	Grant - Pool Activities - LG -	-	-
I112416	Bronze Medallion & Swim School Fees -	-	-
I112430	Reimbursements -	-	-
<u>Capital Expenditure</u>			
E112173	Loan 173 Redemption 7,354	7,354	7,782
E112514	Refurbish Men's Toilet - LG Pool 0	0	0
E112515	Construct Storage Shed - LG Pool 0	0	0
E112516	Upgrade Chlorination System 0	0	0
E112517	LG Swimming Pool - Compliance Works 13,650	13,300	7,200
E112518	LG Swimming Pool - Refurbish Changerooms & Office 10,000	8,639	24,145
E112519	LG Swimming Pool - Construct Club Room 0	0	5,683
E112522	LG Swimming Pool - Replace Foot Valve & Suction Line 60,000	55,140	0
<u>Capital Income</u>			
I112750	LG Swimming Pool - Transfer from Reserve (7,595)	(7,595)	-
	TOTAL SWIMMING POOLS	195,929	179,512
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113010	Contrib to Roe Be Active Scheme - LG 4,185	3,720	0
E113014	Lake Grace Aquatic & Rec Program 44,214	43,345	45,881
E113017	Pingaring - Aquatic & Rec Program 0	0	0
E113035	Lake Grace Oval Electricity 4,800	6,994	7,075
E113041	Lake Grace Bowling Green Subsidy 4,000	4,000	5,000
E113042	Lake Grace Golf Club Subsidy 0	0	4,400
E113100	Admin.Alloc.-Lake Grace 5,463	5,128	5,723
E113130	Lake Grace Playground Maintenance 1,280	169	834
E113135	Lake Grace Rec Ground Expenses 51,342	41,794	52,520
E113150	Lake Grace Sports Pav Expenses 21,781	20,366	20,404
E113153	LG Pony Club - Ablution Repairs 1,500	382	0
E113160	Lake Grace Tennis Pav Expenses 0	0	0
E113180	Lake Grace Parks & Gardens 64,371	108,866	79,711
E113177	Installation of On The Sheep's Back Sculptures 10,000	0	10,000
E113185	Lake Grace Golf Club - Flood Repairs 0	0	0
E113212	Interest Loan 179 2,004	2,004	1,749
E113213	Interest Loan 182 17,095	17,171	16,602
E113535	Pingaring Rec Ground Expenses 600	617	650
E113550	Pingaring Sports Pav Expenses 1,915	2,456	3,223
<u>Operating Income</u>			
I113181	Lake Grace Rec Council Affiliation Fees (5,254)	(5,254)	(9,454)
I113200	Grant - Lake Grace ARC Program (15,000)	-	-
I113202	ARC Fees - Lake Grace (3,000)	(4,089)	(5,000)
I113440	Lake Grace Sports Pavillion Hire Fees (300)	(282)	(300)
I113189	CSRFF & WANDRA Flood Funding (299,878)	(313,195)	-
I113190	Grant - On the Sheep's Back Project - LotteryWest (10,000)	-	(10,000)
I113446	LG Sporting Precinct - CSRFF Funding (157,879)	(164,066)	-
I113447	LG Sporting Precinct - Rec Council -	(32,414)	-
I113901	Proceeds - Sale of Be Active Vehicle - LG -	(610)	-

Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Lake Grace

<u>Capital Expenditure</u>				
E113006	Contribution to Roe Be Active Vehicle - LG	0	1,817	0
E113151	Replacement Tables - Lake Grace Sports Pavilion	2,500	2,645	0
E113152	Install 2 x Drinking Fountains - LG Sporting Precinct	4,000	0	0
E113154	Contribution to LG Bowling Green Upgrade	0	0	83,963
E113179	Loan 179 Redemption	4,051	4,051	4,302
E113182	Loan 182 Redemption	7,706	7,706	8,201
E113183	Sports Oval Dam Upgrade	33,000	32,069	0
E113189	Lake Grace Sporting Precinct Development	80,000	90,845	2,500
E113201	Purchase Playground Equip - Lake Grace	5,000	5,150	5,000
E113205	Purchase Playground Equip - Pingaring	5,000	4,545	5,000
E113206	Construct Catcher for Lake Grace Oval Mower	4,280	0	0
TOTAL OTHER RECREATION & SPORT		-111,224	-114,071	337,984

LIBRARIES

<u>Operating Expenditure</u>				
E115010	Salaries & Wages - Lake Grace Library	10,815	2,359	13,734
E115021	Lake Grace Library Control Expenses	7,528	7,467	5,131
E115024	Pingaring Library Operating Expenses	1,060	408	658
E115055	L.G. Telecentre Submissions	0	0	0
E115100	Administration Alloc. L/Grace	3,187	2,978	3,338
TOTAL LIBRARIES		22,590	13,212	22,861

OTHER CULTURE

<u>Operating Expenditure</u>				
E116040	Lake Grace Railway Station - Expenses	1,176	3,070	4,138
E116042	AIM Hospital - Expenses	0	0	0
E116043	Pingaring Community Centre Operating Expenses	8,890	8,926	9,438
E116044	RSL Hall Expenses	4,236	1,414	2,437
E116050	Old Medical Centre Operating Expenses	0	0	0
E116051	Pingaring Community Centre - Major Maintenance	12,000	10,256	12,000
E116056	Admin.Alloc.-Lake Grace	3,187	2,991	3,338
E116061	Cultural Interpretation - StoryTrail Phase 1	12,750	11,980	0
E116062	Cultural Interpretation - StoryTrail Phase 2	16,000	1,608	17,258
E116063	National Youth Week Expenses	0	35	1,000
<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)	-	(15,000)
I116104	Grant - National Youth Week	-	(818)	(1,000)
I116370	Kulin Shire Contribution - Pingaring School	(4,400)	(4,000)	(4,000)
<u>Capital Expenditure</u>				
E116101	RSL Building - Replace Roof - LotteryWest	15,000	0	15,000
TOTAL OTHER CULTURE		23,839	20,462	29,609
Loan Proceeds				(83,963)
TOTAL LAKE GRACE SPORT & RECREATION		186,243	166,387	501,748

SPECIFIED AREA RATE TO BE RAISED 2009/10

TOTAL EXPENSES	186,243	166,387	501,748
Deficit/(Surplus) from Prev Year SAR Raised	265,948	265,948	-19,980
Transfer in Balance of Recreation Reserve			
TO BE RAISED BY SAR	452,191	432,335	481,768

SPECIFIED AREA RATE RAISED

I113421	Lake Grace Sport & Rec - UV	(312,012)	(312,598)	(332,420)
I113420	Lake Grace Sport & Rec - GRV	(140,179)	(139,717)	(149,348)
Total		(452,191)	(452,315)	(481,768)

Deficit/(Surplus) on 2008/09 Specified Area Rate	-	-19,980	0
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LAKE GRACE RESOURCE CENTRE (LOAN 168)

E115168	Loan 168 Redemption	11,616	11,616	0
E115090	Interest Loan 168	328	328	0
Net Total		11,944	11,944	0
Deficit/(Surplus) from Prev Year SAR Raised		36	36	
Transfers To/(From) Reserves		-	-	-
TO BE RAISED BY SAR		11,980	11,980	0

SPECIFIED AREA RATE RAISED

I115320	Lake Grace Resource Cent - GRV	(3,833)	(3,821)	-
I115321	Lake Grace Resource Cent - UV	(8,146)	(8,184)	-
Total		(11,979)	(12,005)	-

Deficit/(Surplus) on 2008/09 Specified Area Rate	1	(24)	-
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Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Newdegate

	08/09 Budget	08/09 Actual	09/10 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111002	Newdegate Hall - Expenses 14,696	15,224	10,916
E111101	Admin.Alloc.-Newdegate Hall 1,548	1,453	1,622
E111006	Lake Biddy Hall - Expenses 18	17	19
<u>Capital Income</u>			
I111650	SAR Ngt Hall - Tsf from Reserve (20,000)	(20,000)	-
	TOTAL PUBLIC HALLS, CIVIC CENTRES	-3,306	12,557
SWIMMING POOLS			
<u>Operating Expenditure</u>			
E112012	Ngt - Aquatic & Rec Program -	-	-
E112021	Newdegate Pool Council Subsidy 12,000	12,000	12,255
E112022	Newdegate Pool - Consultant Study 5,000	-	-
<u>Operating Income</u>			
I112415	Grant - Pool Activities - Ngt -	-	-
	TOTAL SWIMMING POOLS	12,000	12,255
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113011	Contrib to Roe Be Active Scheme - Ngt 4,185	3,720	-
E113015	Newdegate - Aquatic & Rec Program 14,928	378	8,287
E113101	Admin.Alloc.-Newdegate 3,915	3,675	4,101
E113225	Newdegate Oval/Rec Ground Expenses 26,967	29,789	29,100
E113230	Newdegate Playground Maintenance 1,290	36	835
E113262	Newdegate Tennis Pavilion Expenses 555	117	599
E113263	Newdegate Golf & Bowling Expenses 10,725	9,921	10,914
E113270	Newdegate Indoor Rec Centre Expenses 35,638	40,191	31,801
E113280	Newdegate Parks & Gardens 70,771	64,299	61,252
<u>Operating Income</u>			
I113201	Grant - Newdegate ARC Program (3,000)	-	-
I113203	ARC Fees - Newdegate -	-	-
I113434	Newdegate Rec Council - Affiliation Fees (14,289)	(14,290)	(14,874)
I113450	Newdegate Rec Centre Hire Fees (600)	(165)	(600)
I113902	Proceeds - Sale of Be Active Vehicle - Ngt -	(610)	-
<u>Capital Expenditure</u>			
E113007	Contribution to Roe Be Active Vehicle - Ngt -	1,817	-
E113176	Stoves - Ngt Rec Centre 7,000	7,000	-
E113184	Purchase Playground Equip - Ngt Rec Precinct 6,361	8,231	4,650
E113202	Purchase Playground Equip - Newdegate 16,000	14,751	5,000
E113209	Ngt Rec Dam - Water Treatment Equipment 22,688	3,468	-
E113753	Ndg Sport & Rec SAR-Tsf to Res (Ngt Sports Dam) 5,000	5,000	5,000
E113754	Ndg Res Centre SAR-Tsf to Res -	-	-
E113758	Ndg Sport & Rec SAR - Tsf To Res - Stadium Floor 5,000	5,000	5,000
<u>Capital Income</u>			
I113758	Ngt Sports Dam - Tsfr From Res (22,688)	(3,468)	-
	TOTAL OTHER RECREATION & SPORT	178,861	151,065
LIBRARIES			
<u>Operating Expenditure</u>			
E115011	Library Contribution Newdegate 8,000	5,639	8,000
E115022	Newdegate Library Control Expenses 2,782	2,031	2,716
E115052	Newdegate Lib/Res Cent Op Exp -	-	-
E115053	Contribution to A/C - Ngt Library -	-	4,545
E115101	Administration Alloc. N'gate 3,187	2,978	3,338
	TOTAL LIBRARIES	10,648	18,599
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116030	Newdegate Hainsworth Expenses -	-	-
E116045	Newdegate Railway Building 5,000	-	5,000
E116057	Admin.Alloc.-Newdegate 3,187	2,991	3,338
<u>Capital Expenditure</u>			
E116102	Newdegate Citizen's Honour Board 1,000	-	1,000
	TOTAL OTHER CULTURE	2,991	9,338
	Loan Proceeds		
	TOTAL NEWDEGATE SPORT & RECREATION	201,194	203,814

Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Newdegate

<u>SPECIFIED AREA RATE TO BE RAISED 2009/10</u>				
TOTAL EXPENSES				
		226,864	201,194	203,814
	Deficit/(Surplus) from Prev Year SAR Raised	18,719	18,719	(25,546)
	Transfer in Balance of Recreation Reserve			
	TO BE RAISED BY SAR	245,583	219,913	178,268
<u>SPECIFIED AREA RATE RAISED</u>				
I113423	Newdegate Sport & Rec - UV	(208,745)	(208,761)	(151,528)
I113422	Newdegate Sport & Rec - GRV	(36,837)	(36,699)	(26,740)
	Total	(245,582)	(245,460)	(178,268)
	Deficit/(Surplus) on 2008/09 Specified Area Rate	1	(25,546)	(0)
<u>NEWDEGATE RESOURCE CENTRE (LOAN 169)</u>				
E115169	Loan 169 Redemption	8,389	8,389	-
E115091	Interest Loan 169	237	237	-
	Net Total	8,626	8,626	-
	Deficit/(Surplus) from Prev Year SAR Raised	(236)	(236)	
	Transfers To/(From) Reserves	-	-	-
	TO BE RAISED BY SAR	8,390	8,390	-
<u>SPECIFIED AREA RATE RAISED</u>				
I115326	Newdegate Resource Cent - UV	(6,796)	(6,773)	-
I115325	Newdegate Resource Cent - GRV	(1,594)	(1,588)	-
	Total	(8,390)	(8,361)	-
	Deficit/(Surplus) on 2008/09 Specified Area Rate	-	30	-
<u>NEWDEGATE INDOOR REC CENTRE (LOAN 170)</u>				
E113170	Loan 170 Redemption Newdegate Indoor Rec Centre	14,630	14,630	7,684
E113210	Interest Loan 170	780	780	10
	Net Total	15,410	15,410	7,694
	Deficit/(Surplus) from Prev Year SAR Raised	(452)	(452)	1
	Transfers To/(From) Reserves	-	-	-
	TO BE RAISED BY SAR	14,958	14,958	7,695
<u>SPECIFIED AREA RATE RAISED</u>				
I113430	Newdegate Indoor Rec Ctr - GRV	(2,543)	(2,543)	(1,308)
I113431	Newdegate Indoor Rec Ctr - UV	(12,415)	(12,414)	(6,387)
	Total	(14,958)	(14,957)	(7,695)
	Deficit/(Surplus) on 2008/09 Specified Area Rate	-	1	0

Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Lake King

	08/09 Budget	08/09 Actual	09/10 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111003	11,456	10,511	10,356
E111102	1,548	1,453	1,622
<u>Capital Expenditure</u>			
E111456	-	-	9,686
<u>Capital Income</u>			
I111600	(14,158)	(14,158)	(7,628)
TOTAL PUBLIC HALLS, CIVIC CENTRES	<u>-1,154</u>	<u>-2,194</u>	<u>14,036</u>
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113012	4,185	3,720	-
E113016	11,805	7,740	10,984
E113102	3,915	3,675	4,101
E113325	9,110	3,994	8,055
E113330	290	-	298
E113350	4,191	8,603	4,393
E113361	5,820	8,499	5,506
E113380	20,479	18,323	22,527
E113700	165	81	166
<u>Operating Income</u>			
I113460	(5,000)	(2,579)	(2,014)
I113903	-	(610)	-
<u>Capital Expenditure</u>			
E113008	-	1,817	-
E113203	5,000	-	10,000
E113207	2,500	-	2,500
E113208	6,000	1,193	3,000
TOTAL OTHER RECREATION & SPORT	<u>68,460</u>	<u>54,456</u>	<u>69,516</u>
LIBRARIES			
<u>Operating Expenditure</u>			
E115012	9,687	7,809	10,022
E115023	2,843	2,662	3,885
E115102	3,095	2,932	3,243
TOTAL LIBRARIES	<u>15,625</u>	<u>13,403</u>	<u>17,150</u>
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116041	-	-	-
TOTAL OTHER CULTURE	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LAKE KING SPORT & RECREATION	<u>82,931</u>	<u>65,665</u>	<u>100,702</u>
<u>SPECIFIED AREA RATE TO BE RAISED 2009/10</u>			
TOTAL EXPENSES	82,931	65,665	100,702
Deficit/(Surplus) from Prev Year SAR Raised	(16,131)	(16,131)	(12,274)
Transfer in Balance of Recreation Reserve			
TO BE RAISED BY SAR	66,800	49,534	88,428
<u>SPECIFIED AREA RATE RAISED</u>			
I113425	(62,792)	(62,794)	(83,122)
I113424	(4,008)	(4,014)	(5,306)
Total	(66,800)	(66,808)	(88,428)
Deficit/(Surplus) on 2008/09 Specified Area Rate	-	(17,274)	0

Shire of Lake Grace
2009/10 Specified Area Rate Calculation
Varley

	08/09 Budget	08/09 Actual	09/10 Budget
<u>SPORT & RECREATION</u>			
PUBLIC HALLS, CIVIC CENTRES			
<u>Operating Expenditure</u>			
E111004	4,805	7,100	4,692
E111103	1,548	1,453	1,622
<u>Operating Income</u>			
I111412	-	-	-
TOTAL PUBLIC HALLS, CIVIC CENTRES	<u>6,353</u>	<u>8,553</u>	<u>6,314</u>
OTHER RECREATION & SPORT			
<u>Operating Expenditure</u>			
E113013	4,185	3,720	-
E113103	3,915	3,675	4,101
E113215	1,841	1,832	1,510
E113430	315	29	329
E113435	1,400	922	1,250
E113450	3,581	3,653	9,538
E113480	18,555	17,500	22,639
<u>Operating Income</u>			
I113451	-	-	-
I113452	(95,000)	(104,950)	-
I113904	-	(610)	-
<u>Capital Expenditure</u>			
E113009	-	1,817	-
E113195	120,000	129,950	-
E113196	-	-	-
E113204	5,000	-	5,000
E113810	4,275	4,275	4,610
TOTAL OTHER RECREATION & SPORT	<u>68,067</u>	<u>61,813</u>	<u>48,977</u>
LIBRARIES			
<u>Operating Expenditure</u>			
E115025	105	4	104
E115103	-	-	-
TOTAL LIBRARIES	<u>105</u>	<u>4</u>	<u>104</u>
OTHER CULTURE			
<u>Operating Expenditure</u>			
E116049	-	-	-
TOTAL OTHER CULTURE	<u>0</u>	<u>0</u>	<u>0</u>
Loan Proceeds			
TOTAL VARLEY SPORT & RECREATION	<u>74,525</u>	<u>70,370</u>	<u>55,395</u>
<u>SPECIFIED AREA RATE TO BE RAISED 2009/10</u>			
TOTAL EXPENSES	74,525	70,370	55,395
Deficit/(Surplus) from Prev Year SAR Raised	(11,253)	(11,253)	(4,158)
Transfer in Balance of Recreation Reserve			
TO BE RAISED BY SAR	63,272	59,117	51,237
SPECIFIED AREA RATE RAISED			
I113427	(58,843)	(58,845)	(47,650)
I113426	(4,429)	(4,429)	(3,587)
Total	(63,272)	(63,274)	(51,237)
Deficit/(Surplus) on 2008/09 Specified Area Rate	-	(4,158)	0

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**SHIRE OF LAKE GRACE
2009/2010 ASSET ACQUISITIONS**

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

Account	Furniture and Equipment	Budget
E042540	Purchase Office Furniture & Fittings	\$1,970
E042541	Upgrade Council Chambers Furniture	\$40,000
E042559	Purchase New Photocopier	\$12,160
E116102	Newdegate Citizen's Honour Board	\$1,000
E143314	Depot Furniture & Computer Upgrades	\$4,500
	Total Furniture and Equipment	\$59,630

Account	Land and Buildings	Budget
E042546	Development of Records Storage Facility	\$40,662
E042564	6 Blackbutt Way - Painting & Refurbishment	\$15,000
E071500	Construct Lake Grace Childcare Facility	\$200,000
E077250	Ngt Medical Centre Development	\$500,000
E077300	Doctor's Residence - Renew Furnishings	\$2,000
E077350	Doctor's Residence - Replace Roof & Patio	\$25,000
E091911	Construct Staff Housing - 65 Bennett Street, Lake Grace	\$200,000
E091916	19 Maley Street, Newdegate - Complete Fencing & Landscaping	\$15,000
E092100	14 Blackbutt Way - Install Patio & Shower Screens	\$10,000
E093500	11B Collier St - Replace Flyscreens	\$1,000
E093500	11A & 11B Collier St - Install Retaining Wall and Replace Fencing	\$10,000
E093500	Collier St Units - External Paint x 4	\$16,000
E093500	9A Collier St - Internal Paint	\$7,500
E094182	Air Conditioning - Joint Venture Units (Lake King & Varley x 7)	\$22,400
E094500	13 Arthur St - External Painting	\$2,500
E111455	Varley Hall Refurbishment (Plumbing, Roof & Ceiling Replacement)	\$100,000
E111456	Lake King Hall - Roof, Box Gutter & Ceiling Repairs	\$9,686
E112517	LG Swimming Pool - Compliance Works	\$7,200
E112518	LG Swimming Pool - Refurbish Changerooms & Office	\$24,145
E112519	LG Swimming Pool - Construct Club Room	\$5,683
E113154	Contribution to LG Bowling Green Upgrade	\$83,963
E113189	Lake Grace Sporting Precinct Development (Stage 2 Planning)	\$2,500
E113207	Childrens Safety Fence for LK Playgroup / Fitness Classes	\$2,500
E113208	Dunn Rock Tennis Club Building Repairs	\$3,000
E116101	RSL Building - Replace Roof - LotteryWest	\$15,000
E126206	Lake Grace Airstrip Building Upgrade	\$10,164
E132500	Shire Visitor Centre Improvements - LotteryWest	\$24,009
E132501	Newdegate Hainsworth Building - Major Maintenance	\$5,550
E143313	Depot Upgrades & Improvements	\$10,000
E143316	Fencing - 10A & 10B Gumtree Drive	\$10,000
	Total Land & Buildings	\$1,380,462

**SHIRE OF LAKE GRACE
2009/2010 ASSET ACQUISITIONS**

Account	Plant and Equipment	Budget
E042550	Purchase Admin Vehicles (CEO Vehicle LG001)	\$50,000
E042550	Purchase Admin Vehicles (MCRS Vehicle LG139)	\$40,000
E042550	Purchase Admin Vehicles (MCMS Vehicle LG1767)	\$34,000
E077500	Purchase Doctors Vehicle (LG1825)	\$41,000
E123010	Replace - Utes/Light Vehicles (MOW Vehicle LG002)	\$30,000
E123011	Replace - Roadworks Machinery (6 Wheeler Truck)	\$280,000
E123011	Replace - Roadworks Machinery (Dolly)	\$30,000
E123011	Replace - Roadworks Machinery (Forklift)	\$16,000
E123011	Replace - Roadworks Machinery (Slasher-Mower)	\$21,000
E123011	Replace - Roadworks Machinery (3 Tonne Crew Cab)	\$60,000
E123021	Replace Minor Roadmaking Plant	\$10,000
	Total Plant and Equipment	\$612,000

Account	Infrastructure Assets - Roads	Budget
E121200	Roadworks - Capital Renewal	\$1,283,596
E121300	Roadworks - Capital Upgrade	\$771,646
E121400	Roadworks - Capital Expansion	\$19,647
	Total Infrastructure Assets - Roads	\$2,074,889

Account	Infrastructure Assets - Other	Budget
E101260	Landfill Sites - Acquisition & Development	\$100,341
E103163	Upgrade Lake Grace Sewerage	\$20,000
E107256	Lake Grace Cemetery Restoration - Part 2 - Lotterywest Package	\$71,787
E107550	Public Bus Shelter - Newdegate	\$4,900
E113184	Purchase Playground Equip - Ngt Rec Precinct	\$4,650
E113201	Purchase Playground Equip - Lake Grace	\$5,000
E113202	Purchase Playground Equip - Newdegate	\$5,000
E113203	Purchase Playground Equip - Lake King	\$10,000
E113204	Purchase Playground Equip - Varley	\$5,000
E113205	Purchase Playground Equip - Pingaring	\$5,000
E121700	Pathway Link - AIM to Mosaic Gardens	\$7,446
E121701	Lake Grace Street Furniture - LotteryWest	\$113,600
E121702	Lake Grace Town Entry Statements - LotteryWest	\$40,000
E121703	Newdegate Street Lighting Improvements	\$10,000
E136121	Varley Town Dam Project	\$25,000
E136122	Sugg Rock Community Dam Project	\$83,035
E136123	Ngt Recreation Water Supply Development	\$75,000
E137250	Lake King Residential Land	\$10,000
E137260	Lake Grace Residential Land	\$400,000
E137317	Newdegate Industrial Land	\$10,000
E137350	Lake Grace Industrial Land	\$5,000
E137500	Purchase Lot 502, Stubbs Street	\$2,455
E137550	Development of Public Open Space	\$14,250
	Total Infrastructure Assets - Other	\$1,027,464

TOTAL ACQUISITION OF ASSETS \$5,154,445

Indicative Plant Replacement Schedule 2009 - 2019

Type	Plant No	Plant Description	Purchase Date	Target Age Replacement	Trade In Price	Purchase Price	Net Price	To/From Reserve	Impact on Gen Funds
		2009/2010							
Fleet Machinery	PTCK12	Volvo 8-Wheeler (Replace with 6-Wheeler)	Jun-02	7 Years	80,000	280,000	200,000	0	200,000
	New	Dolly				30,000	30,000	30,000	0
	New	ForkLift				16,000	16,000	16,000	0
	New	Slasher-Mower				21,000	21,000	21,000	0
	PTOR05	Massey Ferguson Tractor	????		1,000		-1,000	0	-1,000
	New	3 Tonne Crew Cab				60,000	60,000	0	60,000
	PTCK04	Hino 300 Series 616 Dump Truck	May-07		18,000		-18,000	0	-18,000
Light Vehicles	PLVU03	Ford Ranger 4x2 Single Cab Tray Back Utility	Mar-07		18,000		-18,000	0	-18,000
	PLVU07	Ford Ranger 4x4 Duel Cab Tray Back Utility	Oct-07		24,000		-24,000	0	-24,000
					141,000	407,000	266,000	67,000	199,000
		2010/2011							
Fleet Machinery	PROL02	Multipac Multi Tyred Roller	Oct-02	10 Years	50,000	180,000	130,000	0	130,000
	PTOR03	John Deere 5510 Tractor	Jan-01	As Required	25,000	80,000	55,000	0	55,000
					75,000	260,000	185,000	-	185,000
		2011/2012							
Fleet Machinery	PTCK01	Isuzu 8 ton Tipper	Dec-03	8 Years	40,000	180,000	140,000	0	140,000
	PROL06	Bomag Smooth Drum Roller	Oct-01	10 Years	45,000	180,000	135,000	0	135,000
					85,000	360,000	275,000	-	275,000
		2012/2013							
Fleet Machinery	PGRA05	John Deere Grader 670 CH1	Oct-04	8 Years	90,000	350,000	260,000	0	260,000
					90,000	350,000	260,000	-	260,000
		2013/2014							
Fleet Machinery	PTCK02	Mercedes Prime Mover	Feb-06	7 Years	50,000	200,000	150,000	0	150,000
	PLOD05	Volvo L60E Loader	Jan-06	7 Years	120,000	210,000	90,000	0	90,000
					170,000	410,000	240,000	-	240,000

Indicative Plant Replacement Schedule 2009 - 2019

Type	Plant No	Plant Description	Purchase Date	Target Age Replacement	Trade In Price	Purchase Price	Net Price	To/From Reserve	Impact on Gen Funds
		2014/2015							
<i>Fleet Machinery</i>	PLOD01	Volvo L90F Loader	May-07	7 Years	140,000	280,000	140,000	0	140,000
	PTCK11	Hino Fuel Truck	Jun-02	12 Years	20,000	80,000	60,000	0	60,000
					160,000	360,000	200,000	-	200,000
		2015/2016							
<i>Fleet Machinery</i>	PTCK09	DAF FAT CF85 Prime Mover	Apr-09	7 Years	50,000	290,000	240,000	0	240,000
					50,000	290,000	240,000	-	240,000
		2016/2017							
<i>Fleet Machinery</i>	PGRA06	Volvo G940 Grader	Jun-08	8 Years	120,000	350,000	230,000	0	230,000
					120,000	350,000	230,000	-	230,000
		2017/2018							
<i>Fleet Machinery</i>	PTRA12	Roadwest Side Tipper	Jan-00	15 Years	20,000	120,000	100,000	0	100,000
	PBAH03	John Deere 315SG Backhoe	Oct-03	As Required	40,000	180,000	140,000	0	140,000
					60,000	300,000	240,000	-	240,000
		2018/2019							
<i>Fleet Machinery</i>	PTRA20	Water Tanker Trailer	Aug-08	10 Years	30,000	150,000	120,000	0	120,000
	PTRA13	Roadwest Side Tipper	Jan-00	15 Years	20,000	120,000	100,000	0	100,000
	PTRA19	Dolly	Feb-08	10 Years	10,000	30,000	20,000	0	20,000
					60,000	300,000	240,000	-	240,000

**2009/2010 ROAD CONSTRUCTION AND MAINTENANCE PROGRAM
By Funding Source**

Job number	GL Account	Road Name	Section From - To	Works Description	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total cost	Cost to Council
NATIONAL BLACKSPOT PROGRAM 2009/10									
10001	E121300	Newdegate-Pingrup Rd	SLK 24.91	Re-align & Upgrade Curve	7,000	14,000	64,278	85,278	
				Total National Blackspot	\$ 7,000	\$ 14,000	\$ 64,278	\$ 85,278	
STATE BLACKSPOT PROGRAM 2009/10									
10002	E121300	Old Ravensthorpe Rd	Creek Rd Int	Upgrade Curve & Intersection	6,000	14,000	76,000	96,000	\$32,000
				Total State Blackspot	\$ 6,000	\$ 14,000	\$ 76,000	\$ 96,000	
REGIONAL ROAD GROUP 2009/10									
10003	E121200	Nth Lake Grace Karlgarin Rd	SLK 7.00-23.00	Widen culverts, correct seal and reseal	51,200	76,800	210,000	338,000	\$112,667
				Total RRG	\$ 51,200	\$ 76,800	\$ 210,000	\$ 338,000	
ROADS TO RECOVERY 2009/10									
10004	E121200	Magenta Rd	SLK 0.00-4.00	Patch and repair surface and reseal	6,000	14,000	130,000	150,000	
10005	E121300	Holt Rock South Rd	SLK 0.00-4.96	Seal Widening to 7 Metres	10,000	20,000	45,000	75,000	
10006	E121300	Lake Biddy Rd	Various Sections	Widen culverts, shoulders and bitumen seal	8,000	12,000	20,062	40,062	
10007	E121300	Aylemore Rd	SLK 0.00-5.60	Seal Widening to 7 Metres	10,000	15,000	30,000	55,000	
10008	E121300	Biddy-Bunliche Rd	SLK 2.00-6.00	Seal Widening to 7 Metres	11,000	19,000	30,000	60,000	
10009	E121300	Shalders Rd	SLK 1.00-3.55	Reconstruct, Widen and Upgrade	13,000	18,000	4,000	35,000	
10010	E121300	Biddy-Camm Rd	SLK 4.57-9.00	Gravel Sheetting, Widen, Upgrade to "B Class"	28,000	40,000	14,000	82,000	
10011	E121200	Haig Rd	Various Sections	Gravel Sheetting, Reconstruction	15,000	23,000	8,000	46,000	
10012	E121200	Bairstow Rd	Various Sections	Gravel Sheetting	12,000	20,000	8,000	40,000	
				Total Roads To Recovery	\$ 113,000	\$ 181,000	\$ 289,062	\$ 583,062	
MRWA DIRECT ROADS GRANTS 2009/10									
122501	E122500	Grading		Maintenance Grading - Lake Grace	74,707	97,339	-	172,046	
				Total MRWA Direct	\$ 74,707	\$ 97,339	\$ -	\$ 172,046	
SHIRE (RATES) 2009/10									
122502	E122500	Contract Grading		Contract Maintenance Grading - Lake King	-	-	175,000	175,000	\$175,000
122512	E122500	Contract Grading		Contract Maintenance Grading - Newdegate	-	-	175,000	175,000	\$175,000
122503	E122500	Weeds		Backslope Maintenance & Weed Spraying	15,000	15,000	110,000	140,000	\$140,000
122504	E122500	Road Patching		Various Gravel Sheet Patching, Seasonal Repairs	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
122508	E122500	Signs		Rural roads signs, delineation and guideposts	28,000	12,000	10,000	50,000	\$50,000
122509	E122500	Gravel Pit Rehabilitation		Rehabilitation of Existing Depleted Gravel Pits	-	-	10,000	10,000	\$10,000
122511	E122500	Gravel Requirements		Gravel Survey & Stockpiling	2,000	3,000	90,000	95,000	\$95,000

