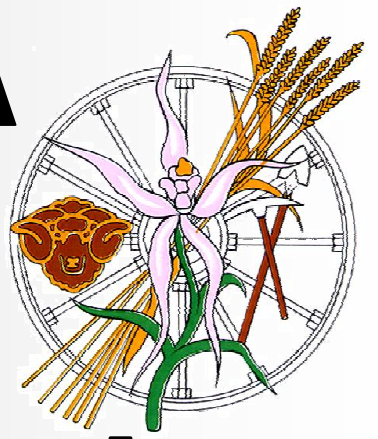


# SHIRE OF WESTONIA



# Annual Budget 2010/2011



*Shire of Westonia  
Established 1916*

# **SHIRE OF WESTONIA**

## **Budget**

**For The Year Ending 30<sup>th</sup> June 2011**

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#### **PART 2 – DETAILED BUDGET**

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**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
<b>REVENUE</b>				
Rates	8	505,484	434,135	430,350
Operating Grants, Subsidies and Contributions		821,700	1,025,912	973,320
Fees and Charges	11	248,450	262,475	196,700
Service Charges	10	7,550	8,770	4,950
Interest Earnings	2(a)	52,500	88,929	43,000
Other Revenue		99,300	68,643	64,240
		<u>1,734,984</u>	<u>1,888,864</u>	<u>1,712,560</u>
<b>EXPENSES</b>				
Employee Costs		(636,100)	(511,690)	(564,400)
Materials and Contracts		(431,125)	(421,413)	(307,080)
Utility Charges		(103,500)	(100,553)	(104,420)
Depreciation	2(a)	(1,189,550)	(1,147,587)	(1,137,950)
Interest Expenses	2(a)	(43,850)	(18,898)	(29,715)
Insurance Expenses		(93,500)	(78,207)	(87,750)
Other Expenditure		(31,000)	(480)	(500)
		<u>(2,528,625)</u>	<u>(2,278,828)</u>	<u>(2,231,815)</u>
		(793,641)	(389,964)	(519,255)
Non-Operating Grants, Subsidies and Contributions				
		886,945	692,609	1,431,795
Profit on Asset Disposals	4	41,500	3,444	33,800
Loss on Asset Disposals	4	<u>(15,500)</u>	<u>(53,902)</u>	<u>(73,900)</u>
<b>NET RESULT</b>		<b>119,304</b>	<b>252,187</b>	<b>872,440</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>119,304</u></b>	<b><u>252,187</u></b>	<b><u>872,440</u></b>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		3,300	45,228	3,550
General Purpose Funding		1,270,084	1,421,662	1,125,850
Law, Order, Public Safety		49,400	33,848	32,920
Health		1,600	1,850	1,300
Education and Welfare		200	0	200
Housing		99,550	43,901	59,850
Community Amenities		6,600	5,420	11,000
Recreation and Culture		71,950	44,461	31,950
Transport		70,500	71,137	70,500
Economic Services		78,700	102,933	96,840
Other Property and Services		83,100	118,424	278,600
		<u>1,734,984</u>	<u>1,888,864</u>	<u>1,712,560</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(279,050)	(214,491)	(219,500)
General Purpose Funding		(34,180)	(35,754)	(29,360)
Law, Order, Public Safety		(58,850)	(48,197)	(39,500)
Health		(25,190)	(19,990)	(24,280)
Education and Welfare		(12,690)	(9,232)	(9,880)
Housing		(149,256)	(75,095)	(76,360)
Community Amenities		(46,085)	(37,605)	(49,220)
Recreation & Culture		(369,425)	(294,854)	(308,200)
Transport		(1,196,995)	(1,142,239)	(1,108,000)
Economic Services		(229,125)	(235,453)	(237,800)
Other Property and Services		(83,929)	(147,020)	(100,000)
		<u>(2,484,775)</u>	<u>(2,259,930)</u>	<u>(2,202,100)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Housing		(1,724)	(6,576)	(17,395)
Transport		(11,055)	(12,081)	(12,080)
Economic Services		0	(241)	(240)
Other Properties		(31,071)	0	0
		<u>(43,850)</u>	<u>(18,898)</u>	<u>(29,715)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Housing		379,900	0	379,665
Community Amenities		0	0	15,000
Recreation & Culture		91,745	85,472	230,000
Transport		415,300	607,137	607,130
Economic Services		0	0	200,000
		<u>886,945</u>	<u>692,609</u>	<u>1,431,795</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Housing		41,500	0	28,000
Transport		(15,500)	(9,871)	(68,100)
Other Properties		0	(40,587)	0
		<u>26,000</u>	<u>(50,458)</u>	<u>(40,100)</u>
<b>NET RESULT</b>		<u><b>119,304</b></u>	<u><b>252,187</b></u>	<u><b>872,440</b></u>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>119,304</b></u>	<u><b>252,187</b></u>	<u><b>872,440</b></u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF WESTONIA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		505,484	434,135	430,350
Operating Grants, Subsidies and Contributions		821,700	1,025,912	973,320
Fees and Charges		269,057	305,855	196,700
Service Charges		7,550	8,770	4,950
Interest Earnings		52,500	88,929	43,000
Goods and Services Tax		250,000	253,820	150,000
Other		99,300	68,643	173,715
		<u>2,005,591</u>	<u>2,186,064</u>	<u>1,972,035</u>
<b>Payments</b>				
Employee Costs		(640,126)	(482,615)	(648,769)
Materials and Contracts		(391,424)	(510,697)	(383,021)
Utility Charges		(103,500)	(100,553)	(104,420)
Insurance Expenses		(93,500)	(78,207)	(87,750)
Interest Expenses		(43,850)	(18,898)	(29,715)
Goods and Services Tax		(250,000)	(253,820)	(145,000)
Other		(31,000)	(480)	(5,500)
		<u>(1,553,400)</u>	<u>(1,445,270)</u>	<u>(1,404,175)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>452,191</u>	<u>740,794</u>	<u>567,860</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(1,708,000)	(1,468,720)	(3,330,000)
Payments for Construction of Infrastructure	3	(1,170,000)	(874,389)	(1,267,555)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		886,945	692,609	1,431,795
Proceeds from Sale of Plant & Equipment	4	<u>315,000</u>	<u>133,900</u>	<u>571,000</u>
<b>Net Cash Used in Investing Activities</b>		<u>(1,676,055)</u>	<u>(1,516,600)</u>	<u>(2,594,760)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(63,689)	(31,617)	(52,617)
Proceeds from Self Supporting Loans		0	6,815	6,815
Proceeds from New Debentures	5	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(63,689)</u>	<u>475,198</u>	<u>454,198</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,287,553)</u>	<u>(300,608)</u>	<u>(1,572,702)</u>
Cash at Beginning of Year		1,947,593	2,248,201	2,248,202
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>660,040</u></u>	<u><u>1,947,593</u></u>	<u><u>675,500</u></u>

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

**SHIRE OF WESTONIA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
<b>REVENUES</b>	1,2			
Governance		3,300	45,228	3,550
General Purpose Funding		764,600	987,527	695,500
Law, Order, Public Safety		49,400	33,848	32,920
Health		1,600	1,850	1,300
Education and Welfare		200	0	200
Housing		520,950	43,901	473,315
Community Amenities		6,600	5,420	26,000
Recreation and Culture		163,695	129,933	261,950
Transport		485,800	681,718	677,630
Economic Services		78,700	102,933	296,840
Other Property and Services		83,100	118,423	278,600
		<u>2,157,945</u>	<u>2,150,781</u>	<u>2,747,805</u>
<b>EXPENSES</b>	1,2			
Governance		(279,050)	(214,491)	(219,500)
General Purpose Funding		(34,180)	(35,754)	(29,360)
Law, Order, Public Safety		(58,850)	(48,197)	(39,500)
Health		(25,190)	(19,990)	(24,280)
Education and Welfare		(12,690)	(9,232)	(9,880)
Housing		(150,980)	(81,671)	(111,875)
Community Amenities		(46,085)	(37,605)	(49,220)
Recreation & Culture		(369,425)	(294,854)	(308,200)
Transport		(1,223,550)	(1,167,635)	(1,176,100)
Economic Services		(229,125)	(235,694)	(237,800)
Other Property and Services		(115,000)	(187,606)	(100,000)
		<u>(2,544,125)</u>	<u>(2,332,729)</u>	<u>(2,305,715)</u>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(26,000)	50,458	40,100
Depreciation on Assets	2(a)	1,189,550	1,147,587	1,137,950
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	(20,000)
Purchase Land and Buildings	3	(1,330,000)	(1,252,625)	(2,800,000)
Purchase Infrastructure Assets - Roads	3	(1,150,000)	(762,614)	(1,267,555)
Purchase Infrastructure Assets - Other	3	(20,000)	(111,775)	0
Purchase Plant and Equipment	3	(378,000)	(169,511)	(430,000)
Purchase Furniture and Equipment	3	0	(46,584)	(80,000)
Proceeds from Disposal of Assets	4	315,000	133,900	571,000
Repayment of Debentures	5	(63,689)	(31,617)	(51,614)
Proceeds from New Debentures	5	0	500,000	500,000
Self-Supporting Loan Principal Income		0	6,815	6,815
Transfers to Reserves (Restricted Assets)	6	(52,501)	(450,443)	(28,734)
Transfers from Reserves (Restricted Assets)	6	520,000	480,000	432,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	876,336	1,130,558	1,210,086
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	876,336	92,488
<b>Amount Required to be Raised from Rates</b>	8	<u>(505,484)</u>	<u>(434,135)</u>	<u>(430,350)</u>

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



**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 modified, where applicable, by measurement at fair value of selected non-current assets, financial assets and liabilities.

**(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) 2009/10 Actual Balances**

Balances shown in this budget as 2009/10 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 statement of cash flows, 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 WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 statement of comprehensive income 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.



**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) 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 balance 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 statement of financial position.

***(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 statement of comprehensive income. 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 statement of comprehensive income as gains and losses from investment securities.

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 statement of comprehensive income 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 statement of comprehensive income 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 statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

**(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 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 WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance 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 statement of comprehensive income.

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 2011.

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 WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 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 WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	2,000	1,911	2,000
Law, Order, Public Safety	12,350	12,360	8,400
Health	100	101	100
Housing	29,000	17,489	17,000
Community Amenities	4,200	4,250	4,200
Recreation and Culture	62,800	62,025	55,100
Transport	900,000	871,007	880,000
Economic Services	19,100	19,133	13,650
Other Property and Services	160,000	159,311	157,500
	<u>1,189,550</u>	<u>1,147,587</u>	<u>1,137,950</u>
<b><u>By Class</u></b>			
Land and Buildings	81,484	85,486	77,950
Furniture and Equipment	44,965	42,502	43,000
Plant and Equipment	143,222	143,502	137,000
Roads	919,879	876,097	880,000
	<u>1,189,550</u>	<u>1,147,587</u>	<u>1,137,950</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	43,850	18,898	29,715
	<u>43,850</u>	<u>18,898</u>	<u>29,715</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	32,500	45,443	23,000
- Other Funds	20,000	43,486	20,000
	<u>52,500</u>	<u>88,929</u>	<u>43,000</u>

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

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

**GOVERNANCE**

**OBJECTIVE:** To provide a decision making process for the efficient allocation of scarce resources.

**ACTIVITIES:** Administration and operation of facilities and services to members of Council; which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

**OBJECTIVE:** To collect revenue to allow for the provision of services.

**ACTIVITIES:** Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**OBJECTIVE:** To provide services to help ensure a safer community.

**ACTIVITIES:** Supervision of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

**OBJECTIVE:** To provide an operational framework for good community health.

**ACTIVITIES:** Food quality and pest control, immunization services and operation of health clinic.

**EDUCATION AND WELFARE**

**OBJECTIVE:** To meet the needs of the community in these areas.

**ACTIVITIES:** To provide assistance to the Local Primary School and be involved in the welfare of the aged and disabled and the general community.

**HOUSING**

**OBJECTIVE:** To help ensure adequate housing.

**ACTIVITIES:** Maintenance and establishment of staff and residential housing.

**COMMUNITY AMENITIES**

**OBJECTIVE:** Provide services required by the community.

**ACTIVITIES:** Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of rest centre and storm water drainage maintenance.

**RECREATION AND CULTURE**

**OBJECTIVE:** To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.

**ACTIVITIES:** Maintenance of halls, the Aquatic Centre, recreation centres and various reserves; operation of library.

**TRANSPORT**

**OBJECTIVE:** To provide effective and efficient transport services for the community.

**ACTIVITIES:** Construction and maintenance of street, roads, bridges, cleaning and lighting of streets, depot and airstrip maintenance.



**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES**

**OBJECTIVE:** To promote the Shire and improve economic wellbeing.

**ACTIVITIES:** The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

**OTHER PROPERTY & SERVICES**

**ACTIVITIES:** Private works operations, plant repairs and operation costs.

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

<b>3. ACQUISITION OF ASSETS</b>	<b>2010/11 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Housing</b>	
Lifestyle Village	<b>LB</b> 1,150,000
Shed & Carport	<b>LB</b> 30,000
<b>Recreation and Culture</b>	
Old Clubroom Museum	<b>LB</b> 65,000
Clears for Stadium	<b>LB</b> 15,000
Poppit Head Construction	<b>LB</b> 50,000
Tank for Treated Water Oval	<b>IO</b> 20,000
<b>Transport</b>	
Front End Loader	<b>PE</b> 270,000
CEO Vehicle	<b>PE</b> 70,000
Foremans Vehicle	38,000
Roads	<b>IR</b> 1,150,000
<b>Economic Services</b>	
Telecentre Upgrade	<b>LB</b> 20,000
	<b><u>2,878,000</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	0
Land and Buildings	<b>LB</b> 1,330,000
Infrastructure Assets - Roads	<b>IR</b> 1,150,000
Infrastructure Assets - Other	<b>IO</b> 20,000
Plant and Equipment	<b>PE</b> 378,000
	<b><u>2,878,000</u></b>

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 WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2010/11 BUDGET</b>	<b>2010/11 BUDGET</b>	<b>2010/11 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Housing</b>			
Lot 102 Jasper Street	38,500	80,000	41,500
<b>Transport</b>			
Front End Loader	121,000	120,000	(1,000)
CEO Vehicle	64,000	55,000	(9,000)
Foremans Vehicle	35,500	30,000	(5,500)
<b>Other Property &amp; Services</b>			
Conditional Land Release	30,000	30,000	0
	<b>289,000</b>	<b>315,000</b>	<b>26,000</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2010/11 BUDGET</b>	<b>2010/11 BUDGET</b>	<b>2010/11 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Land &amp; Buildings</b>			
Lot 102 Jasper Street	38,500	80,000	41,500
Conditional Land Release	30,000	30,000	0
<b>Plant &amp; Equipment</b>			
Front End Loader	121,000	120,000	(1,000)
CEO Vehicle	64,000	55,000	(9,000)
Foremans Vehicle	35,500	30,000	(5,500)
	<b>289,000</b>	<b>315,000</b>	<b>26,000</b>

<b><u>Summary</u></b>	<b>2010/11 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	41,500
Loss on Asset Disposals	(15,500)
	<u>26,000</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$
<b>Housing</b>								
Loan 2 - Staff Residence	6,415		6,415	6,051	0	6,415	305	652
Loan 3 - Staff Residence	23,781		5,400	5,076	18,381	23,781	1,419	5,924
<b>Economic Services</b>								
Loan 1 - Co-op *	0		0	6,815	0	0	0	241
<b>Transport</b>								
Loan 4 - Depot	153,605		14,700	13,675	138,905	153,605	11,055	12,081
<b>Other Properties</b>								
Loan 5 Lifestyle Village	500,000		37,174	0	462,826	500,000	31,071	0
	683,801	0	63,689	31,617	620,112	683,801	43,850	18,898

All debenture repayments are to be financed by general purpose revenue.

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2010/11

The Shire will have no new debentures for the financial year 2010/11.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2010 nor is it expected to have unspent debenture funds as at 30th June 2011.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.  
It is not anticipated that a facility will be required to be utilised during 2010/11.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>	<b>2009/10 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	96,107	91,583	91,583
Amount Set Aside / Transfer to Reserve	4,852	4,524	3,417
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>100,959</u>	<u>96,107</u>	<u>95,000</u>
<b>(b) Plant Reserve</b>			
Opening Balance	225,045	214,460	214,460
Amount Set Aside / Transfer to Reserve	26,362	10,585	7,540
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>251,407</u>	<u>225,045</u>	<u>222,000</u>
<b>(c) Building Reserve</b>			
Opening Balance	218,452	285,808	285,808
Amount Set Aside / Transfer to Reserve	11,030	12,644	2,192
Amount Used / Transfer from Reserve	<u>(120,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
	<u>109,482</u>	<u>218,452</u>	<u>208,000</u>
<b>(d) Television Reserve</b>			
Opening Balance	21,849	20,949	20,949
Amount Set Aside / Transfer to Reserve	1,103	900	551
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>22,952</u>	<u>21,849</u>	<u>21,500</u>
<b>(e) Community Development Reserve</b>			
Opening Balance	457,584	442,108	442,108
Amount Set Aside / Transfer to Reserve	2,908	415,476	8,892
Amount Used / Transfer from Reserve	<u>(400,000)</u>	<u>(400,000)</u>	<u>(352,000)</u>
	<u>60,492</u>	<u>457,584</u>	<u>99,000</u>
<b>(f) Waste Management Reserve</b>			
Opening Balance	29,672	23,358	23,358
Amount Set Aside / Transfer to Reserve	6,246	6,314	6,142
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>35,918</u>	<u>29,672</u>	<u>29,500</u>
<b>Total Reserves</b>	<u>581,210</u>	<u>1,048,709</u>	<u>675,000</u>

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

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

<b>6. RESERVES (Continued)</b>	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>	<b>2009/10 Budget \$</b>
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	4,852	4,524	3,417
Plant Reserve	26,362	10,585	7,540
Building Reserve	11,030	12,644	2,192
Television Reserve	1,103	900	551
Community Development Reserve	2,908	415,476	8,892
Waste management Reserve	6,246	6,314	6,142
	<u>52,501</u>	<u>450,443</u>	<u>28,734</u>
<b>Transfers from Reserves</b>			
Leave Reserve	0	0	0
Plant Reserve	0	0	0
Building Reserve	(120,000)	(80,000)	(80,000)
Television Reserve	0	0	0
Community Development Reserve	(400,000)	(400,000)	(352,000)
Waste management Reserve	0	0	0
	<u>(520,000)</u>	<u>(480,000)</u>	<u>(432,000)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(467,499)</u>	<u>(29,557)</u>	<u>(403,266)</u>

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

**Leave Reserve**

- to be used to fund annual and long service leave requirements.

**Plant Reserve**

- to be used for the purchase of major plant.

**Building Reserve**

- to be used for the construction of a new administration centre.

**Television Reserve**

- to be used to ensure that the television broadcasting system is maintained.

**Community Development Reserve**

- to be used for the development of land, buildings and facilities for the community.

**Waste Management Reserve**

- to be used for the maintenance and rehabilitation of old landfill sites.

The Leave, Plant, Television and Waste Management Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

A portion of the Building Reserve is expected to be utilised in 2011/12



**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	78,830	898,884
Cash - Restricted	581,210	1,048,709
Receivables	55,000	75,607
Inventories	45,000	39,562
	<u>760,040</u>	<u>2,062,762</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(178,830)</u>	<u>(137,717)</u>
<b>NET CURRENT ASSET POSITION</b>	581,210	1,925,045
Less: Cash - Restricted	<u>(581,210)</u>	<u>(1,048,709)</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><u>0</u></u>	<u><u>876,336</u></u>

The estimated surplus c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus/(deficiency) c/fwd in the 2010/11 budget column represents a balanced budget carried forward as at 30 June 2011.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**8. RATING INFORMATION - 2010/11 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2010/11 Budgeted Rate Revenue \$</b>	<b>2010/11 Budgeted Interim Rates \$</b>	<b>2010/11 Budgeted Back Rates \$</b>	<b>2010/11 Budgeted Total Revenue \$</b>	<b>2009/10 Actual \$</b>
<b>Differential General Rate</b>								
GRV Residential	0.1000	36	136,968	13,697	0	0	13,697	17,069
GRV Com/Industrial/Other	0.1000	6	49,140	4,914	0	0	4,914	0
GRV Mining	0.1000	2	497,910	49,791	0	0	49,791	1,726
UV Mining	0.0104	2	50,218	520	0	0	520	0
UV Rural	0.0104	162	40,515,500	419,335	2,027	0	421,362	400,274
<b>Sub-Totals</b>		208	41,249,736	488,257	2,027	0	490,284	419,069
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV Residential	200	23	6,845	4,600	0	0	4,600	4,800
GRV Com/Industrial/Other	200	3	3,020	600	0	0	600	0
UV Rural	200	16	174,700	3,200	0	0	3,200	3,000
UV Mining	200	19	121,482	3,800	0	0	3,800	3,200
<b>Sub-Totals</b>		61	306,047	12,200	0	0	12,200	11,000
Ex-Gratia Rates							502,484	430,069
<b>Totals</b>							3,000	4,066
							505,484	434,135

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

The general rates detailed above for the 2010/11 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 WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**9. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR**

The Shire has no specific area rates for 2010/11.

**10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR**

	<b>Amount of Charge \$</b>	<b>2010/11 Budgeted Revenue \$</b>	<b>Budget Applied to Costs \$</b>	<b>2009/10 Actual \$</b>
Television Broadcasting	110	7,550	7,550	8,770
		7,550	7,550	8,770

The service charge is for the provision of television and radio re-broadcasting service to users in a designated area surrounding the Westonia site.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>
Governance	300	11,398
General Purpose Funding	3,000	5,647
Law, Order, Public Safety	3,200	3,100
Health	0	450
Housing	99,350	43,901
Community Amenities	6,600	5,420
Recreation & Culture	12,800	13,261
Transport	500	909
Economic Services	52,700	85,904
Other Property & Services	70,000	92,485
	<u>248,450</u>	<u>262,475</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**  
**- 2010/11 FINANCIAL YEAR**

No discount applies for the early payment of rates.

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**13. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAR**

An interest rate of 11% per annum may be charged on all overdue rate payments.

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

**Option 1 (Full Payment).**

Full amount of rates and charges including arrears to be paid on or before 7 September 2010 or 35 days after the date of service appearing on the rate notice whichever is the later.

**Option 2 (Two Instalments).**

First instalment can be received on or before 7 September 2010 and including all arrears and half of the current rates and service charges.

Second instalment to be made on or before 7 January 2011 or 155 days whichever is the later.

**Option 2 (Four Instalments).**

First instalment can be received on or before 7 September 2010 and including all arrears and quarter of the current rates and service charges.

Second instalment to be made on or before 7 November 2010 or 95 days whichever is the later.

Third instalment to be made on or before 7 January 2011 or 144 days whichever is the later.

Fourth instalment to be made on or before 6 March 2011 or 215 days whichever is the later.

The cost of the instalment plans will comprise of simple interest of 5.5 % per annum calculated from the date of the first instalment is due, together with an administration fee of \$ 10 per each instalment notice. (i.e. \$20 for option 2 and \$30 for option 3).

The total revenue from the imposition of the interest and administration charge is estimated at \$3 000.

**14. COUNCILLORS' REMUNERATION**

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

	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>
Meeting Fees	16,000	18,540
President's Allowance	1,000	1,000
Travelling Expenses	2,000	2,462
	<u>19,000</u>	<u>22,002</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2010/11 Budget \$</b>	<b>2009/10 Actual \$</b>	<b>2009/10 Budget \$</b>
Cash - Unrestricted	78,830	898,884	500
Cash - Restricted	581,210	1,048,709	675,000
	<u>660,040</u>	<u>1,947,593</u>	<u>675,500</u>

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

Leave Reserve	100,959	96,107	95,000
Plant Reserve	251,407	225,045	222,000
Building Reserve	109,482	218,452	208,000
Television Reserve	22,952	21,849	21,500
Community Development Reserve	60,492	457,584	99,000
Waste Management Reserve	35,918	29,672	29,500
	<u>581,210</u>	<u>1,048,709</u>	<u>675,000</u>

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

Net Result	119,304	252,187	872,440
Depreciation	1,189,550	1,147,588	1,137,950
(Profit)/Loss on Sale of Asset	(26,000)	50,458	40,100
(Increase)/Decrease in Receivables	20,607	41,009	109,475
(Increase)/Decrease in Inventories	(5,437)	2,371	25,985
Increase/(Decrease) in Payables	45,138	(89,285)	(101,926)
Increase/(Decrease) in Employee Provisions	(4,026)	29,075	(84,369)
Grants/Contributions for the Development of Assets	(886,945)	(692,609)	(1,431,795)
<b>Net Cash from Operating Activities</b>	<u>452,191</u>	<u>740,794</u>	<u>567,860</u>

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

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

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>620,112</u>	<u>683,801</u>	<u>216,000</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2011**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-10 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30-Jun-11 \$</b>
Accommodation units	2,900	0	0	2,900
BCITF Levy	75	0	(75)	0
Community Scrap Project	1,000	0	(500)	500
George Road Water Extension	20,400	0	0	20,400
Housing Bonds	660	0	0	660
Rural Youth	3,360	0	(3,360)	0
Social Club	8,083	1,000	(3,000)	6,083
St Johns Westonia	2,018	0	0	2,018
Walgoolan History Group	3,485	0	(3,485)	0
Weira Boodarockin Water	632	0	0	632
Westonia Progress Association	42,205	0	0	42,205
Westonia Sports Council	122	0	0	122
	<u>84,940</u>			<u>75,520</u>

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2011**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated that a major land transaction will occur this financial year.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010/11.



Shire of Westonia  
**Account Listing**

Account	Account
<b>A01100 · Cash at Bank</b>	<b>A0155 · Infrastructure - Other</b>
A01101 · Unrestricted Municipal Bank	A01551 · Accumulated Depn. - Inf Other
A01102 · Unrestricted Short Term Investm	A01552 · At Cost
<b>A01110 · Reserved Cash</b>	E168300 · Additions - 2010-11
A01111 · LS Leave Reserve Bank	E168301 · Tank for Treated Water Oval
A01112 · Plant Reserve Bank	E168302 · TBA
A01113 · Building Reserve Bank	A01553 · At Valuation
A01114 · Television Reserve Bank	<b>A0157 · Plant &amp; Equipment</b>
A01115 · Community Development Reserve Ba	A01571 · Accumulated Depn - P&E
A01116 · Waste Management Reserve	A01572 · At Cost
<b>A01130 · ACCOUNTS RECEIVABLE</b>	<b>E168500 · Additions - 2010-11</b>
A01131 · Provision for Doubtful Debts	E168501 · 12 - CEO Vehicle
1120 · Inventory Asset	E168502 · 12 - Works Supervisor Vehicle
A01132 · Petty Cash Advance	E168503 · 12 - Front End Loader
A01133 · Self Supporting Loan - Current	A0158 · Tools
A01134 · UNDEPOSITED FUNDS	A01581 · Acc Depreciation - Tools
A01190 · STOCK ON HAND	A01582 · Tools & Cost
A01191 · Land Held for Resale	A03000 · Deferred Dr Self Sup Loan 1
<b>A0152 · Land &amp; Buildings</b>	L01215 · SUNDRY CREDITORS
A01521 · Accum.Depn - Land & Buildings	2100 · Payroll Liabilities
A01522 · At Cost	2200 · Tax Payable
<b>A01523 · Additions 2010-11</b>	L0122 · Employee Entitlements
E168002 · Lifestyle Village Project	L01225 · Annual Leave
E168003 · Old Club Hotel Museum Project	L01226 · LSL Liability Current
E168004 · Shed & Carport Lot 41 Wolfram	L01235 · Accrued Wages Liability
E168005 · Clears for Stadium	L01221 · Loan Liability (Debentures) - C
E168006 · Poppit Head Monument Project	L01222 · Accrued Interest
<b>A0153 · Infrastructure - Roads</b>	L01250 · BCITF Liability
A01531 · Accumulated Depn - Infra	L01255 · BRB Levy
A01532 · At Valuation	L01258 · FESA ESL Liability
A01533 · At Cost	L01259 · Police Licencing
<b>E168100 · Additions - 2010-11</b>	L013 · Payroll Deductions
E168101 · State 2020 - Warralakin Rd	L0131 · PAYG Liability
E168102 · State 2020 - Leach Rd	L0134 · Child Support Agency
E168103 · R2R2 - Begley Rd	L0135 · ASU Deductions
E168104 · R2R2 - Walgoolan South Rd	L0136 · Superannuation
E168105 · R2R2 - Carrabin South Rd	L0137 · Debtor Deductions
E168106 · Council - Goldfields Rd	L0138 · Social Club
E168107 · Council-Echo Valley Rd	L01230 · Provision - Employee LSL
E168108 · Council-Logan Rd	L01231 · Provision - Annual Leave
E168109 · Council-Elachbutting Rd	L01710 · Loan Liability (Debentures) - N
E168110 · Council-Maxfield Rd	3000 · Opening Bal Equity
E168111 · Council-George Rd	3900 · *Retained Earnings
E168112 · Council-Daddow Rd	L01900 · Reserved Equity
E168113 · Council-Day Rd	L01901 · LS Leave Reserve
E168114 · Council-Clothier Rd	L01902 · Plant Reserve
E168115 · Council-Quartz St	L01903 · Building Reserve
E168116 · Council-Cement St	L01904 · Television Reserve
E168117 · Council-Kaolin St	L01905 · Community Development Reserve
E168118 · Council-Diorite St	L01906 · Waste Management Reserve
E168119 · Council-TBA	L01912 · Asset Revaluation
<b>A0154 · Furniture &amp; Equipment</b>	
A01541 · Accumulated Depn - F&E	
A01542 · At Cost	
E168200 · Additions - 2010-11	
E168201 · TBA	



# Shire of Westonia

## Note 18 (a) -Supplementary Information - Account Detail (Summary)

## Detailed Budget 2010-11

Notes to and forming part of the 2010/2011 Budget Document

Financial summary of detailed accounts to follow

Reporting Program	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
Governance	3,300	45,227	3,550	0	0	0	0	0	0	0	0	0	3,300	45,227	3,550
General Purpose Funding	1,270,084	1,421,663	1,125,850	0	0	0	0	0	0	0	0	0	1,270,084	1,421,663	1,125,850
Law Order & Public Safety	49,400	33,849	32,920	0	0	0	0	0	0	0	0	0	49,400	33,849	32,920
Health	1,600	1,850	1,300	0	0	0	0	0	0	0	0	0	1,600	1,850	1,300
Education & Welfare	200	0	200	0	0	0	0	0	0	0	0	0	200	0	200
Housing	520,950	43,902	473,315	80,000	0	320,000	520,000	980,000	780,000	41,500	0	33,800	1,079,450	1,023,902	1,539,515
Community Amenities	6,600	5,420	26,000	0	0	0	0	0	0	0	0	0	6,600	5,420	26,000
Recreation & Culture	163,695	129,933	261,950	0	0	0	0	0	0	0	0	0	163,695	129,933	261,950
Transport	485,800	681,718	677,630	205,000	133,900	241,000	0	0	0	0	3,444	0	690,800	812,174	918,630
Economic Services	78,700	102,934	296,840	0	0	0	0	6,815	6,815	0	0	0	78,700	109,749	303,655
Other Property & Services	83,100	118,421	278,600	30,000	0	10,000	0	400,000	152,000	0	0	0	113,100	518,421	440,600
Surplus/Deficit B/Fwd													876,336	1,130,558	1,141,377
<b>Total</b>	<b>2,663,429</b>	<b>2,584,917</b>	<b>3,178,155</b>	<b>315,000</b>	<b>133,900</b>	<b>571,000</b>	<b>520,000</b>	<b>1,386,815</b>	<b>938,815</b>	<b>41,500</b>	<b>3,444</b>	<b>33,800</b>	<b>4,333,265</b>	<b>5,232,746</b>	<b>5,795,547</b>

Reporting Program	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
Governance	279,050	214,491	219,500	0	0	0	0	0	0	2,000	1,911	2,000	277,050	212,580	217,500
General Purpose Funding	34,180	35,754	29,360	0	0	0	32,500	45,443	23,000	0	0	0	66,680	81,197	52,360
Law Order & Public Safety	58,850	48,198	39,500	0	0	0	0	0	0	12,350	12,360	8,400	46,500	35,838	31,100
Health	25,190	19,990	24,280	0	0	0	0	0	0	100	101	100	25,090	19,889	24,180
Education & Welfare	12,690	9,232	9,880	0	0	0	0	0	0	0	0	0	12,690	9,232	9,880
Housing	150,980	81,670	99,555	1,180,000	896,659	2,030,000	48,990	811,126	31,125	29,000	17,490	22,800	1,350,970	1,771,965	2,137,880
Community Amenities	46,085	37,604	49,220	0	0	20,000	5,000	5,000	5,000	4,200	4,250	4,200	46,885	38,354	70,020
Recreation & Culture	369,425	294,856	308,200	150,000	309,171	380,000	0	0	0	62,800	62,025	55,100	456,625	542,002	633,100
Transport	1,223,550	1,167,634	1,188,180	1,528,000	1,072,790	1,707,555	29,700	13,675	13,675	915,500	884,322	948,100	1,865,750	1,369,777	1,961,310
Economic Services	229,125	235,694	238,040	20,000	0	240,000	0	6,815	6,815	19,100	19,133	13,650	230,025	223,376	471,205
Other Property & Services	115,000	187,608	100,000	0	64,490	220,000	0	0	0	160,000	199,898	157,500	-45,000	52,200	162,500
<b>Total</b>	<b>2,544,125</b>	<b>2,332,731</b>	<b>2,305,715</b>	<b>2,878,000</b>	<b>2,343,110</b>	<b>4,597,555</b>	<b>116,190</b>	<b>882,059</b>	<b>79,615</b>	<b>1,205,050</b>	<b>1,201,490</b>	<b>1,211,850</b>	<b>4,333,265</b>	<b>4,356,410</b>	<b>5,771,035</b>

Surplus(Deficit)	119,304	252,186	872,440										0	876,336	24,512
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B/Fwd from C/Flow 876,336

C/Flow Variance 0

Shire of Westonia  
Summary by Nature & Type

	Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
<b>Income</b>				
Rates	505,484	430,069	433,350	R
Non-Op Grants Subsidies, Contr	886,945	692,609	1,431,795	NON
Fees & Charges	256,000	271,245	201,650	FC
Op Grants Subsidies, Contr.	821,700	1,025,912	973,320	OPG
Profit on Disposal of Assets	41,500	3,444	33,800	POD
Other Income	99,300	72,709	61,240	OR
Interest Earnings	52,500	88,929	43,000	IE
<b>Total Income</b>	<b>2,663,429</b>	<b>2,584,917</b>	<b>3,178,155</b>	
<b>Expenditure</b>				
Employee Costs	-636,100	-511,690	-564,400	EC
Materials & Contracts	-431,125	-421,413	-273,080	MC
Depreciation	-1,189,550	-1,147,587	-1,137,950	D
Insurance	-93,500	-78,207	-87,750	INS
Utilities	-103,500	-100,553	-104,420	U
Interest Payable	-43,850	-18,898	-29,715	IP
Loss on Disposal of Assets	-15,500	-53,902	-73,900	LOD
Other Expenses	-31,000	-480	-34,500	OE
<b>Total Expenses</b>	<b>-2,544,125</b>	<b>-2,332,730</b>	<b>-2,305,715</b>	
<b>Total</b>	<b>119,304</b>	<b>252,187</b>	<b>872,440</b>	

**Notes to and forming part of the 2010/2011 Budget Document**

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>GOVERNANCE</b>	<b>I04 · GOVERNANCE</b>				
Operating Sub-Program	<b>Elected Members</b>	<b>I041 · Governance - Members</b>				
Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995.	<b>I041100 - Contributions, Reimbursements</b>	<b>3,000</b>	12,806	<b>2,500</b>	<b>OR</b>
Management	The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.	<b>I041200 - Photocopying</b>	<b>250</b>	43	<b>500</b>	<b>FC</b>
		<b>I041300 - Sale of Electoral Rolls</b>	<b>50</b>	0	<b>50</b>	<b>FC</b>
		<b>I041400 - Nomination Deposit</b>	<b>0</b>	560	<b>500</b>	<b>OR</b>
		<b>I041500 - R4R Capital Plan Grant</b>		31,818		<b>OPG</b>
		<b>I041999 - Gain on Disposal of Assets</b>			0	<b>POD</b>
<b>New Budget Initiatives and Highlights</b>	<b>An Allowance has been made to engage a consultant to compile a Forward Capital Plan as required by the Dept. LG &amp; R Development.</b>	<b>Total I041 · Governance - Membership</b>	<b>3,300</b>	45,227	3,550	
	<b>An allowance has been made for costs associated with Structural Reform, ie CEO costs etc</b>	<b>E04 · GOVERNANCE.</b>				
		<b>E041 · Members</b>				
Local Laws	The Council has adopted Local Laws which covers a range of subjects. Further information on these laws is available at the offices of the council.	<b>E041100 - Advertising</b>	<b>4,000</b>	7,842	<b>4,000</b>	<b>MC</b>
		<b>E041150 - Allowances - President</b>	<b>1,000</b>	1,000	<b>1,000</b>	<b>OE</b>
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.	<b>E041200 - Audit Fees</b>	<b>11,000</b>	7,620	<b>9,000</b>	<b>MC</b>
	The Council is required to engage an independent Auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations	<b>E041250 - Conference Expenses</b>	<b>12,000</b>	10,908	<b>12,000</b>	<b>OE</b>
		<b>E041300 - Consultancy</b>	<b>35,000</b>	11,207	<b>25,000</b>	<b>MC</b>
		<b>E041350 - Donations &amp; Gifts</b>	<b>3,000</b>	4,354	<b>3,000</b>	<b>MC</b>
		<b>E041400 - Election Expenses</b>	<b>0</b>	1,518	<b>3,000</b>	<b>OE</b>
		<b>E041450 - Refund of Nomination Deposits</b>	<b>0</b>	480	<b>500</b>	<b>OE</b>
Service Levels	The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision.	<b>E041500 - Insurances - Members</b>	<b>6,000</b>	3,292	<b>6,000</b>	<b>INS</b>
	These meeting are open to the public and contain a period for public questions at the commencement of the meeting.	<b>E041550 - Structural Reform Costs</b>	<b>40,000</b>	0	<b>0</b>	<b>MC</b>
Fees & Charges	Copies of all council documents including Agendas and Minutes are available to the public at cost.	<b>E041600 - Members Sitting Fees</b>	<b>16,000</b>	18,540	<b>16,000</b>	<b>OE</b>
		<b>E041650 - Members Travelling</b>	<b>2,000</b>	2,462	<b>2,000</b>	<b>OE</b>
		<b>E041700 -</b>			0	<b>MC</b>
		<b>E041750 - Refreshments &amp; Receptions</b>	<b>16,000</b>	21,883	<b>16,000</b>	<b>MC</b>
Payments to Elected Members	Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by Council.	<b>E041800 - Subs - WALGA</b>	<b>15,750</b>	14,004	<b>13,000</b>	<b>MC</b>
	The President is paid an allowance determined by Council for expenses and entertainment costs.	<b>E041810 - Subs -</b>			0	<b>MC</b>
	Elected Members are reimbursed travel expenses to meetings and/or events sanctioned by Council.	<b>E041820 - Subs - WEROC</b>	<b>10,000</b>	9,000	<b>12,000</b>	<b>MC</b>
		<b>E041830 - Subs - Great Eastern Zone</b>	<b>2,200</b>	2,200	<b>1,500</b>	<b>MC</b>
		<b>E041840 - Subs - LGMA Corporate</b>	<b>700</b>	0	<b>700</b>	<b>MC</b>
		<b>E041850 - Subs - Country Risk Management</b>	<b>3,500</b>	3,405	<b>3,500</b>	<b>MC</b>
Photocopying	A4 Single sided - \$0.25	<b>E041860 - Subs - Fitzgerald Strategies</b>	<b>1,000</b>	432	<b>500</b>	<b>MC</b>
	A4 Double sided - \$0.30	<b>E041870 - Subs - UHY Haines Norton</b>	<b>16,000</b>	15,120	<b>15,000</b>	<b>MC</b>
	A3 Single Sided - \$0.35	<b>E041900 - Chambers Maintenance</b>	<b>2,000</b>	1,600	<b>3,000</b>	<b>MC</b>
	A3 Double Sided - \$0.40	<b>E041910 - Chambers Cleaning</b>	<b>2,500</b>	636	<b>2,500</b>	<b>EC</b>
	Colour pages per sheet - \$1.00	<b>E041920 - Chambers Utilities</b>	<b>1,500</b>	94	<b>1,500</b>	<b>U</b>
		<b>E041997 - Admin Allocation Members</b>	<b>75,900</b>	74,983	<b>66,800</b>	<b>EC</b>
Capital Investment	None.	<b>E041998 · Depn - Membership</b>	<b>2,000</b>	1,911	<b>2,000</b>	<b>D</b>
Financing	None.	<b>E041999 - Loss on Disposal of Assets</b>	<b>0</b>	0		<b>LOD</b>
		<b>Total E041 · Membership</b>	<b>279,050</b>	214,491	219,500	

## Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>GENERAL PURPOSE FUNDING</b>	<b>I03 · GENERAL PURPOSE FUNDING</b>			
Operating Sub-Program	<b>Rates</b>	<b>I031 · Rates</b>			
Description/Objectives	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.	<b>I031100 - GRV</b>	<b>18610</b>	16,100	<b>16100 R</b>
Management	Chief Executive Officer. In recognition of the work associated with maintaining a register, valuation and answering enquires in allocation of administration costs has been allocated to the Sub-Program.	<b>I031150 - UV</b>	<b>469,126</b>	400,947	<b>400,950 R</b>
		<b>I031200 - Mining Rates</b>	<b>522</b>	2,300	<b>2300 R</b>
		<b>I031250 - Minimum GRV</b>	<b>5200</b>	4,800	<b>4800 R</b>
		<b>I031300 - Minimum UV</b>	<b>3200</b>	3,000	<b>3000 R</b>
		<b>I031350 - Minimum Mining</b>	<b>3800</b>	3,200	<b>3200 R</b>
		<b>I031400 - Interim GRV</b>	<b>0</b>	969	<b>R</b>
		<b>I031450 - Interim UV</b>	<b>2026</b>	-673	<b>R</b>
		<b>I031500 - Interim Mining</b>	<b>0</b>	-574	<b>R</b>
		<b>I031550 - Instal Interest &amp; Admin Fee</b>	<b>3000</b>	5,637	<b>3000 FC</b>
		<b>I031600 - Non-Payment Rates Penalty</b>			<b>FC</b>
		<b>I031650 - Less Discount Allowed</b>			<b>R</b>
		<b>I031700 - Rates Written Off</b>			<b>R</b>
		<b>I031750 - Ex Gratia Rates</b>	<b>3000</b>	4,066	<b>3000 R</b>
		<b>Total I031 · Rates</b>	<b>508,484</b>	439,772	<b>436,350</b>
		<b>E03 · GENERAL PURPOSE FUNDING.</b>			
		<b>E031 · Rates</b>			
		<b>E031100 - Legal Fees</b>	<b>10,000</b>	11,785	<b>5,000 MC</b>
		<b>E031200 - Postage/Freight</b>	<b>1,500</b>	0	<b>1,500 MC</b>
		<b>E031300 - Title Searches</b>	<b>500</b>	0	<b>500 MC</b>
		<b>E031400 - Valuation Expenses</b>	<b>5,000</b>	3,381	<b>5,000 MC</b>
		<b>E031997 - Admin Allocation GPF</b>	<b>15,180</b>	14,997	<b>13,360 EC</b>
		<b>- Other</b>		3,679	
		<b>Total E031 · Rates</b>	<b>32,180</b>	33,842	<b>25,360</b>
Local Laws	None				
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.				
Service Levels	Rates may be paid by post, over the counter at the Shire administration centre or electronically via Councils Eftpos Machine. Opening times 8.30am to 5.00pm Monday to Friday (Except Public Holidays).				
Fees & Charges	Administration charge on selection of the instalment payment option for Rates is \$30 per assessment.				
Capital Investment	None.				
Financing	None				

## Notes to and forming part of the 2010/2011 Budget Document

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Notes to and forming part of the 2010/2011 Budget Document

					Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			<b>I05 · LAW ORDER &amp; PUBLIC SAFETY</b>				
Operating Sub-Program	<b>Fire Control</b>			<b>I051 · Fire Prevention</b>				
Objectives	The provision bush fire control services to residents and visitors within the shire boundaries.			<b>I051100 - Reimbursements</b>	<b>500</b>	129	<b>1,000</b>	<b>OR</b>
Management	Chief Executive Officer.			<b>I051200 - FESA Operating Grant</b>	<b>29,500</b>	29,420	<b>29,420</b>	<b>OPG</b>
New Budget Initiatives and Highlights.	<b>Re-assessment by FESA of replacement of 3.4 tanker Catalpa Resources MOU Contribution to Emergency Services</b>			<b>I051300 - FESA ESL Admin Fee</b>	<b>2,900</b>	2,900	<b>2,200</b>	<b>FC</b>
Local Laws	None.			<b>I051400 - FESA Capital Grant</b>			<b>0</b>	<b>NON</b>
Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.			<b>I051500 - Catalpa MOU Emergency Services</b>	<b>15,000</b>			<b>OR</b>
Service Levels	N/A			<b>I051999 - Gain on Disposal of Assets</b>			<b>0</b>	<b>POD</b>
Fees & Charges	None			<b>Total I051 · Fire Prevention</b>	<b>47,900</b>	32,449	<b>32,620</b>	
Capital Investment	None.			<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>				
Financing	None.			<b>E051 · Fire Prevention</b>				
				<b>E051100 - Costs Bush Fire Control</b>	<b>12,410</b>	19,688	<b>10,000</b>	<b>MC</b>
				<b>E051200 -</b>			<b>0</b>	<b>MC</b>
				<b>E051300 -</b>			<b>0</b>	<b>MC</b>
				<b>E051400 -</b>			<b>0</b>	<b>MC</b>
				<b>E051500 -</b>			<b>0</b>	<b>MC</b>
				<b>E051600 - Utilities Rates &amp; Taxes</b>	<b>1,500</b>	152	<b>1,420</b>	<b>U</b>
				<b>E051700 -</b>			<b>0</b>	<b>MC</b>
				<b>E051800 - Insurances</b>	<b>8,000</b>	8,500	<b>8,000</b>	<b>INS</b>
				<b>E051997 - Admin Allocation</b>	<b>7,590</b>	7,498	<b>6,680</b>	<b>EC</b>
				<b>E051998 - Depreciation</b>	<b>12,350</b>	12,360	<b>8,400</b>	<b>D</b>
				<b>E051999 - Loss on Disposal of Assets</b>				<b>LOD</b>
				<b>Total E051 · Fire Prevention</b>	<b>41,850</b>	48,198	<b>34,500</b>	
				<b>Proceeds from Disposal of Assets</b>				
				<b>Land &amp; Building</b>	<b>0</b>	0	<b>0</b>	
				<b>Plant &amp; Equipment</b>	<b>0</b>	0	<b>0</b>	
				<b>Furniture &amp; Equipment</b>	<b>0</b>	0	<b>0</b>	
				<b>Infrastructure Other</b>	<b>0</b>	0	<b>0</b>	
				<b>Total</b>	<b>0</b>	0	<b>0</b>	
				<b>Capital Purchases</b>				
				<b>Land &amp; Building</b>	<b>0</b>	0	<b>0</b>	
				<b>Plant &amp; Equipment</b>	<b>0</b>		<b>0</b>	
				<b>Furniture &amp; Equipment</b>	<b>0</b>	0	<b>0</b>	
				<b>Infrastructure Other</b>	<b>0</b>	0	<b>0</b>	
					<b>0</b>	0	<b>0</b>	
				<b>Financing Inward</b>	<b>0</b>		<b>0</b>	
				<b>Financing Outward</b>	<b>0</b>	0	<b>0</b>	

**Notes to and forming part of the 2010/2011 Budget Document**

					Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
<b>Operating Program</b>		<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
<b>Operating Sub-Program</b>		<b>Animal Control &amp; Other</b>						
<b>Objectives</b>		The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans						
<b>Management</b>		Chief Executive Officer						
<b>New Budget Initiatives and Highlights</b>		None.						
<b>Local Laws</b>		None.						
<b>Statutory Requirements</b>		The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.						
<b>Service Levels</b>		Central Wheatbelt Ranger Services provides service via contract arrangement.						
<b>Fees &amp; Charges</b>		License Charges:						
		Unsterilised 1 Year	\$ 30.00					
		Unsterilised 3 Years	\$ 75.00					
		Sterilised 1 Year	\$ 10.00					
		Sterilised 3 Years	\$ 18.00					
		Pound Fees – per day sustenance (per dog)	\$ 5.00					
		Release Fee	\$30.00					
		Pensioners 50% of the abovementioned charges						
<b>Capital Investment</b>		None.						
<b>Financing</b>		None.						
				<b>I052 · Animal Control</b>				
				<b>I052100 - Dog Registration Fees</b>	<b>200</b>	200	200	<b>FC</b>
				<b>I052200 - Fines</b>	<b>100</b>	0	100	<b>FC</b>
				<b>Total I052 · Animal Control</b>	<b>300</b>	200	300	
				<b>E052 · Animal Control</b>				
				<b>E052100 - Dog Control Expenses (Ranger)</b>	<b>5,000</b>	0	5,000	<b>MC</b>
				<b>Total E052 · Animal Control</b>	<b>5,000</b>	0	5,000	
				<b>I053 · Other Law Order &amp; Public Safety</b>				
				<b>I053400 - Admin Fee Crime Prevention Plan</b>	<b>1,200</b>	1,200	0	<b>OPG</b>
				<b>I053200 -</b>	<b>0</b>	0	0	<b>GS</b>
				<b>Total I053 · Other Law Order &amp; Public Safety</b>	<b>1,200</b>	1,200	0	
				<b>E053 · Other</b>				
				<b>E053100 - Key Management System</b>	<b>12,000</b>	0		<b>MC</b>
				<b>E053200 -</b>	<b>0</b>	0	0	<b>OE</b>
				<b>Total E053 · Other</b>	<b>12,000</b>	0	0	<b>LOD</b>



Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>HEALTH</b>				
	<b>All Health</b>				
Operating Sub-Program					
Objectives	<ul style="list-style-type: none"> <li>The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.</li> <li>Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.</li> <li>Mosquito Control program for the Westonia Townsite</li> </ul>				
Management	Environmental Health Services are contracted from the Yilgarn Shire Council on a monthly basis.				
New Budget Initiatives and Highlights	<b>Significant rise in costs for EHO due to proposed development in Westonia.</b>				
Local Laws	Shire of Westonia Health Local Law.				
Statutory Requirements	Administration in accordance with the Health Act (State Legislation).				
Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.				
Fees & Charges	none				
Capital Investment					
Financing	None.				
	<b>I073 - Admin &amp; Inspections</b>				
	<b>I073100 - Reimbursements</b>	<b>100</b>	350	<b>100</b>	<b>OR</b>
		<b>100</b>	350	<b>100</b>	
	<b>E073 - Admin &amp; Inspections</b>				
	<b>E073100 - Contract EHO</b>	<b>12,000</b>	10,295	<b>12,000</b>	<b>MC</b>
	<b>E073200 - Analytical Expenses</b>	<b>500</b>	405	<b>500</b>	<b>MC</b>
	<b>E073997 - Admin Allocations</b>	<b>7,590</b>	7,498	<b>6,680</b>	<b>EC</b>
	<b>Total E073 - Admin &amp; Inspections</b>	<b>20,090</b>	18,198	<b>19,180</b>	
	<b>I074 - Medical Centre</b>				
	<b>I074100 - Reimbursements RFDS</b>	<b>1,500</b>	1,500	<b>1,200</b>	<b>OR</b>
	<b>Total I074 - Medical Centre</b>	<b>1,500</b>	1,500	<b>1,200</b>	
	<b>E074 - Medical Centre</b>				
	<b>E074100 - Ambulance Services</b>	<b>1,500</b>	51	<b>1,500</b>	<b>MC</b>
	<b>E074200 - Medical Room &amp; Dr Expenses</b>	<b>1,000</b>	766	<b>1,000</b>	<b>MC</b>
	<b>E074998 - Depreciation</b>	<b>100</b>	101	<b>100</b>	<b>D</b>
	<b>Total E074 - Medical Centre</b>	<b>2,600</b>	918	<b>2,600</b>	
	<b>I075 - Pest Control</b>				
		<b>0</b>	0	<b>0</b>	
		<b>0</b>	0	<b>0</b>	
	<b>E075 - Pest Control</b>				
	<b>E075100 - Mosquito Control</b>	<b>2,500</b>	874	<b>2,500</b>	<b>MC</b>
	<b>Total E075 - Pest Control</b>	<b>2,500</b>	874	<b>2,500</b>	

## Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	WELFARE AND EDUCATION		I08 · EDUCATION & WELFARE				
Operating Sub-Program	Education		I081 · Education				
Objectives	<ul style="list-style-type: none"><li>➤ The provision support for education &amp; welfare within the District for the betterment of residents.</li><li>➤ Financial Contributions to MSHS Chaplaincy Service and Wheatbelt Agcare Service.</li><li>➤ Host an annual Seniors Luncheon</li></ul>		I082100 - Reimbursements	200	0	200	OR
			Total I082 · Aged and Disabled	200	0	200	
			E08 · EDUCATION & WELFARE.				
			E081 - Education				
Management	Council assists by way of donation to existing education support facilities.		E081100 - Westonia Primary School	500	0	500	MC
New Budget Initiatives and Highlights	Coordination of programs for Local Seniors in conjunction with Yilgarn & Merredin Senior Citizens		E081200 - MSHS Chaplaincy Service	500	0	500	MC
Local Laws	None.		E081300 - Seniors Activities	3,000	834	1,200	MC
Statutory Requirements	None.		E081400 - Wheatbelt Agcare	1,100	900	1,000	MC
Service Levels	Financial Support.		E081997 - Administration Allocated	7,590	7,498	6,680	EC
Fees & Charges	None.		Total E082 · Education	12,690	9,232	9,880	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>HOUSING</b>	I09 · HOUSING				
Operating Sub-Program	<b>Staff Housing</b>	I091 · Staff Housing				
Objectives	The provision of housing facilities to staff members.	I091100 - Rentals	4,200	4,160	6,250	FC
Management	Chief Executive Officer.	I091200 - Reimbursements	100	0	100	OR
New Budget Initiatives and Highlights		I091999 - Gain on Asset Disposal	41,500		33,800	POD
Local Laws	None.	Total I091 · Staff Housing	45,800	4,160	40,150	
Statutory Requirements	None.	E09 · HOUSING.				
Service Levels	N/A	E091 · Staff Housing				
Fees & Charges	Employee Rental - \$40 per week (Houses)	E091100 - Building Maintenance	40,000	20,143	20,000	MC
		E091200 - Utilities	10,000	12,227	10,000	U
		E091300 - Interest on Loans	300	652	650	IP
		E091997 - Admin Allocated	7,590	7,498	6,680	EC
		E091998 - Depn - Housing - Council Staff	12,000	12,263	12,000	D
		E091999 - Loss on Disposal of Asset			5,800	LOD
		Total E091 · Staff Housing	69,890	52,783	55,130	
		Proceeds from Disposal of Assets				
		Land & Building	0	0	0	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	0	0	
		Capital Purchases				
		Land & Building	0	0		
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	0	0	
		Financing Inward	0	0	0	
		Financing Outward	6,415	6,051	6,050	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>HOUSING</b>	I092 · Other Housing				
Operating Sub-Program	<b>Other Housing</b>	I092100 - Rentals	83,650	26,623	43,000	FC
Objectives	The provision housing to non-staff.	I092200 - Reimbursements	100	0	100	OR
Management	Chief Executive Officer.	I092300 - Rentals JV Housing	11,500	13,119	10,400	FC
New Budget Initiatives and Highlights	Housing provision arrangement between Council and Catalpa Resources includes the provision of 2 x 4 Bed Residences @ \$ 36,400 1 x 3 Bed Townhouse @ \$ 9,850 (from 1 <sup>st</sup> Nov 10) 2 x 2 Bed Townhouses @ \$ 27,300 (from 1 <sup>st</sup> Nov 10)	I092400 - Royalties for Regions	379,900	0	379,665	NON
		I092999 - Gain on Asset Disposal				POD
		Total I092 · Other Housing	475,150	39,742	433,165	
		E092 · Other Housing				
	Royalties for Regions Grant funding to construct 1 x 2 bedroom Townhouse.	E092100 - Building Maintenance	12,000	4,463	5,000	MC
		E092200 - Utilities	3,000	974	3,000	U
		E092300 - Interest on Loans 3 & 5	32,500	5,924	16,745	IP
	Sale of Lot 102 Jasper Street for the development other Council projects	E092400 - Maintenance JV Housing	5,000	3,570	5,000	MC
Local Laws	None.	E092500 - Utilities JV Housing	4,000	1,231	3,000	U
Statutory Requirements	None.	E092997 - Admin Allocated	7,590	7,498	6,680	EC
Service Levels	N/A	E092998 - Depn - Other Housing	17,000	5,227	5,000	D
Fees & Charges	Various Rentals	E092999 - Loss on Disposal of Asset				LOD
		Total E092 · Other Housing	81,090	28,887	44,425	
Capital Investment	Completion of Lifestyle Village Project Stage 1	Proceeds from Disposal of Assets				
Financing	Principal Repayments Loan No 3 Mine House & No 5 Village Transfer from Community Development Fund \$ 400,000 Transfer from Building Reserve Fund \$ 120,000	Land & Building	80,000		0	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	80,000	0	0	
		Capital Purchases				
		Land & Building	1,180,000		8,500	
		Plant & Equipment			0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	1,180,000	0	8,500	
		Financing Inward	520,000	980,000	780,000	
		Financing Outward	42,575	805,075	25,075	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>COMMUNITY AMENITIES</b>	I10 · COMMUNITY AMENITIES				
Operating Sub-Program	<b>Sanitation</b>	I101 · Sanitation				
Objectives	➤ The maintenance of a service to householders for the collection of domestic rubbish.	I101100 - Charges Refuse Removal	5,600	4,920	5,000	FC
	➤ The Provision of Drum Muster and waste oil recycling service	I101200 - Charges - Recycling	0	0	5,000	FC
	➤ Maintenance of Refuse sites	I101300 - Drum Muster	500	0	500	FC
Management	Chief Executive Officer	Total I101 · Sanitation - Household	6,100	4,920	10,500	
New Budget Initiatives and Highlights	➤ No change to Domestic bin charges. ➤ Construction of new Recycling Station	E10 · COMMUNITY AMENITIES.				
Local Laws	None.	E101 · Sanitation				
Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).	E101100 - Domestic Refuse Collection	8,500	6,254	7,500	MC
Service Levels	One weekly kerbside collection service (domestic).	E101200 - Recycling Station	0	0	5,000	MC
Fees & Charges	\$120 per bin (domestic).	E101300 - Refuse Collection Public Bins	2,000	146	2,500	MC
		E101400 - Refuse Sites Maintenance	6,000	2,063	8,000	MC
		E101500 - Drum Muster	1,000	1,287	1,000	MC
		E101600 - Waste Oil Recycling	500	2,049	500	MC
		E101997 - Admin Allocation	11,385	11,247	10,020	EC
Capital Investment	None.	Total E101 · Sanitation Household	29,385	23,046	34,520	
Financing	None.					

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>COMMUNITY AMENITIES</b>	I107 - Other Community Amenities				
Operating Sub-Program	<b>Other</b>	E107100 - Fees - Cemetery	500	500	500	FC
Objectives	The provision and maintenance of Cemetery and public conveniences.	E107200 - DLG Community Dev Grant	0	0	15,000	NON
Management	Chief Executive Officer	Gain on Disposal of Assets				POD
<b>New Budget Initiatives and Highlights</b>	<b>Repaint Public Ablutions</b>	Total I107 - Other Community Amenities	500	500	15,500	
Local Laws	None.	E107 - Other				
Statutory Requirements	Cemetery Laws (State Legislation)	E107100 - Westonia Cemetery	5,000	9,153	2,500	MC
Service Levels	Accessible clean amenities for community use.	E107200 - Public Conveniences Mtce	5,000	0	5,000	MC
Fees & Charges	\$500 for burial & Niche Wall Interment fee	E107300 - Public Conveniences Utilities	1,000	0	1,000	U
Capital Investment		E107400 - Public Conveniences Cleaning	1,500	1,155	2,000	EC
Financing	None.	E107998 - Depn - Other Comm Services	4,200	4,250	4,200	D
		Total E107 - Other	16,700	14,558	14,700	
		Proceeds from Disposal of Assets				
		Land & Building	0	0	0	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	0	0	
		Capital Purchases				
		Land & Building	0	0	0	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	0	0	
		Financing Inward	0	0	0	
		Financing Outward	0	0	0	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10
Operating Program	<b>RECREATION &amp; CULTURE</b>	<b>I111 - Public Halls and Civic Centres</b>			
		<b>Public Halls &amp; Complex</b>			
Operating Sub-Program		I111100 - Complex & Hall Charges	500	224	500
Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community.	I111200 - Stadium Charges	500	1,070	500
		I111300 - Contribution Catalpa Resources MOU 33%	20,000	23,446	20,000
		I111400 - CSRFF Grant	0	32,616	40,000
Management	Chief Executive Officer	I111500 -		0	60,000
		I111600 - Lotterywest - Museum Grant	60,000	0	60,000
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> <li>Continuation of Old Club Hotel Museum Project</li> <li>MOU contributions Catalpa Resources</li> <li>Grant funding assistance from Lotterywest for Museum</li> <li>Installation of Clears at Stadium</li> </ul>	I111700 - Federal Government Museum	0	30,000	30,000
		I117800 - Reimbursement Catalpa Gymnasium	19,745	26,839	40,000
		I111999 - Gain on Disposal of Assets			
		Total I111 - Public Halls and Civic Centres	100,745	114,195	251,000
Local Laws	None	E11 - RECREATION & CULTURE.			
Statutory Requirements	None	E111 - Public Halls & Civic Centres			
		E111100 - Public Halls Maintenance	7,500	5,888	10,000
Service Levels	Clean & Tidy Public Facilities available to the community as required	E111200 - Public Halls Utilities	2,000	2,109	2,000
		E111250 - Public Halls Cleaning	3,500	3,305	5,000
		E111300 - Complex Maintenance	7,500	3,047	7,500
Fees & Charges	Old Miners Hall - \$ 80.00	E111400 - Complex Utilities	2,000	2,244	2,000
	Stadium - \$80.00	E111500 - Complex Cleaning	3,500	3,685	3,000
	Plastic Chair Hire - \$0.20c each	E111600 - Stadium Maintenance	10,000	8,887	7,000
	Trestle Table Hire - \$2.00 each	E111700 - Stadium Utilities	5,000	1,180	5,000
Capital Investment	Old Club Hotel Museum \$ 65,000	E111800 - Stadium Cleaning	5,000	4,206	5,000
	Stadium Clears \$ 15,000	E111998 - Depreciation Buildings	31,000	30,756	24,500
Financing	None.	E111999 - Loss on Asset Disposal			
		Total E111 - Public Halls & Civic Centres	77,000	65,307	71,000
		Proceeds from Disposal of Assets			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Capital Purchases			
		Land & Building	80,000	160,571	300,000
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	46,584	80,000
		Infrastructure Other	0	0	0
		Total	80,000	207,155	380,000
		Financing Inward	0	0	0
		Financing Outward	0	0	0

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10
Program	<b>RECREATION &amp; CULTURE</b>	I112 - Swimming Pools			
Operating Sub-Program	<b>Swimming Pool</b>	I112100 - Pool Fees	750	628	1,500
Objectives	The operation and maintenance of an outdoor public swimming pool.	I112200 - Pool Subsidy	3,000	3,000	3,000
		I112300 -	0	0	0
Management	Chief Executive Officer/Swimming Pool Manager	I112400 - Contribution	3,500	0	0
New Budget Initiatives and Highlights	Purchase equipment for kids activity funded by Youth Group donation \$ 3,500	I112999 - Gain on Disposal of Asset			
Local Laws	None.	Total I112 - Swimming Pools	7,250	3,628	4,500
Statutory Requirements	None.				
Service Levels	Facilities available to public and visitors during normal opening times and season.	E112 - Swimming Pools			
Fees & Charges	Admission fees	E112100 - Pool Operating Costs	63,500	60,370	60,000
	\$1.50 – Adult Daily Admission	E112200 - Pool Utilities	15,000	8,823	15,000
	\$1.00 – Child Daily Admission				
	\$0.50 – School Daily Admission	E112998 - Depreciation Expense	10,000	9,620	10,000
	\$30.00 – Adult (16+) Season Ticket	E112999 - Loss on Disposal of Asset			
	\$20.00 – Child Season Ticket	Total E112 - Swimming Areas	88,500	78,813	85,000
	\$55.00 – Family Season Ticket.				
	\$15.00 – Adult (16+) Monthly Ticket	Proceeds from Disposal of Assets			
	\$10.00 – Child Monthly Ticket	Land & Building	0	0	0
	\$25.00 – Family Monthly Ticket	Plant & Equipment	0	0	0
	Children under 5 free	Furniture & Equipment	0	0	0
Capital Investment	None	Infrastructure Other	0	0	0
		Total	0	0	0
Financing	None				
		Capital Purchases			
		Land & Building	0	102,016	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	102,016	0
		Financing Inward	0	0	0
		Financing Outward	0	0	0



Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10
Operating Program	<b>RECREATION &amp; CULTURE</b>	I113 - Recreation Other			
Operating Sub-Program	<b>Recreation Other</b>	I113100 - Contributions	0	500	0
Objectives	➤ The provision and maintenance of ovals, parks and gardens, and playground facilities	I113200 - Marquee Hire Charge	1,000	2,435	1,000
	➤ Membership of Be-Active Recreation Scheme.	Gain on Disposal of Asset			
Management	Chief Executive Officer	Total I113 - Recreation Other	1,000	2,935	1,000
New Budget Initiatives	➤ Waste Water Tank at Oval	E113 - Recreation Other			
Local Laws	None.	E113100 - Gardens & Reserves	25,000	27,348	25,000
Statutory Requirements	None.	E113200 - Maintenance Playground, Tennis, Bowls	10,000	6,921	10,000
Service Levels	N/A	E113300 - Oval Maintenance	4,000	1,952	4,000
Fees & Charges	\$500 Merredin Cricket Association – Oval Hire	E113400 - Oval Utilities	10,000	16,312	12,500
	Marquee Hire \$100 Local residents, \$500 – Non local.	E113500 - Be Active Scheme	7,200	6,000	6,000
		E113997 - Admin Allocation R&C	56,925	56,237	50,100
Capital Investment	Waste Water Tank at Oval	E113998 - Depreciation Expense	15,500	15,361	14,400
Financing	None.	E113999 - Loss on Asset Disposal			
		Total E113 - Recreation Other	128,625	130,131	122,000
		Proceeds from Disposal of Assets			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Capital Purchases			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	20,000	0	0
		Total	20,000	0	0
		Financing Inward	0	0	0
		Financing Outward	0	0	0

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)					Budget 2010/11	Actual 2009/10	Budget 2009/10
Operating Program	<b>RECREATION &amp; CULTURE</b>			I114 - Libraries			
Operating Sub-Program	<b>Library Services</b>			I114100 - Fines & Penalties	100	0	100
Objectives	The provision of library services to residents and visitors etc.			I114200 - Reimbursement Lost Books	100	0	100
Management	Senior Finance Officer			Gain on Disposal of Asset			
New Budget Initiatives and Highlights	None				200	0	200
Local Laws	None.						
Statutory Requirements	None.			E114 Libraries			
Service Levels	Opening times are as per the normal office hours 8.30am to 5.00 pm Monday to Friday (except public holidays). The library is located in the Council Office.			E114100 - Library Salaries	15,000	8,329	15,000
Fees & Charges	None			E114200 - Library Expenses	3,000	3,272	3,000
				E114998 - Depn. - Library			
				Loss on Disposal of Asset			
Capital Investment	None.			Total E114 - Libraries	18,000	11,601	18,000
Financing	None.						
Operating Program	<b>RECREATION &amp; CULTURE</b>			I115 - Television			
Operating Sub-Program	<b>Television Re-Broadcasting</b>			I115100 - Charges Levied	7,500	8,770	4,950
Objectives	The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.			I115200 -			
Management				Gain on Disposal of Asset			
New Budget Initiatives and Highlights	None.			Total I115 - Television	7,500	8,770	4,950
Local Laws	None.						
Statutory Requirements	None.			E115 - Television			
Service Levels	24 hour Television services.			E115100 - Television Equipment Mtce	3,000	1,732	3,000
Fees & Charges	4 TV Channels & 2 Radio stations.			E115998 - Depn - Television Equipment	6,300	6,288	6,200
	\$110 per service charge.			Loss on Disposal of Asset			
Capital Investment	None.			Total E115 Television	9,300	8,020	9,200
Financing	None.						

## Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)					Budget 2010/11	Actual 2009/10	Budget 2009/10
<div>Operating Program</div> <div>Operating Sub-Program</div> <div>Objectives</div> <div>Management</div> <div>New Budget Initiatives and Highlights</div> <div>Local Laws</div> <div>Statutory Requirements</div> <div>Service Levels</div> <div>Fees &amp; Charges</div>	<div>RECREATION &amp; CULTURE</div> <div>Other Culture</div> <div>The sale of history books and maintenance of Nature Reserves within shire..</div> <div>Chief Executive Officer</div> <div>The production and launch of Walgoolan History Book and Information Bay</div> <div>Westonia Centenary Celebrations</div> <div>Poppit Head Construction</div> <div>None.</div> <div>N/A</div> <div>\$50 history book, \$100 special edition.</div>			I116 · Other Culture			
				I116100 - History Book Sales & Donations Walgoolan	10,000	405	300
				I116200 - Lotterywest Grant History Book	12,000	0	
				I116300 - Contribution to Poppit Headframe	25,000		
				Gain on Disposal of Asset			
				Total I116 · Other Culture	47,000	405	300
				E116 · Other Culture			
<div>Capital Investment</div>	Poppit Head Construction			E116100 - Nature Reserves Maintenance	3,000	984	3,000
<div>Financing</div>	None.			E116200 - Walgoolan History Book & Info Project	30,000	0	
				E116300 - Centenary Celebrations	15,000	0	
				Depreciation Expense			
				Loss on Disposal of Asset			
				Total E116 · Other Culture	48,000	984	3,000
				Proceeds from Disposal of Assets			
				Land & Building	0	0	0
				Plant & Equipment	0	0	0
				Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Total	0	0	0
				Capital Purchases			
				Land & Building	50,000	0	0
				Plant & Equipment	0	0	0
				Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Total	50,000	0	0
				Financing Inward	0	0	0
				Financing Outward	0	0	0

## Notes to and forming part of the 2010/2011 Budget Document

[illegible]

## Notes to and forming part of the 2010/2011 Budget Document

[illegible]

## Notes to and forming part of the 2010/2011 Budget Document

[illegible]

Class
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OR
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## Notes to and forming part of the 2010/2011 Budget Document

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## Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)							Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
						I12 · TRANSPORT				
Operating Program	<b>TRANSPORT</b>					I121 · Roads & Streets Construction				
Operating Sub-Program	<b>Road Construction</b>									
Objectives	The provision of new and improved road infrastructure within the district.					I121100 - State Road 2020 Funds	174,000	178,000	178,000	NON
						I121200 - R2R2 Funding	241,300	241,300	241,300	NON
						I121300 - Black Spot Funding	0	100,837	100,830	NON
Management	Works Supervisor/Chief Executive Officer					I121400 -	0		0	NON
New Budget Initiatives and Highlights	None.					Gain on Disposal of Asset(s)			0	
Local Laws	None.					Total I121 · Roads & Streets	415,300	520,137	520,130	
Statutory Requirements	None.									
Service Levels	N/A					Proceeds from Disposal of Assets				
Fees & Charges	None.					Land & Building	0	0	0	
						Plant & Equipment	0	0	0	
Capital Investment	Infrastructure (Roads)					Furniture & Equipment	0	0	0	
	State 2020 Projects \$261,000					Infrastructure Other	0	0	0	
	R2R2 Projects \$ 241,300					Infrastructure Roads	0	0	0	
						Total	0	0	0	
	Council Own Resources \$ 647,700									
	Total \$ 1,150,000					Capital Purchases				
						Land & Building	0	0	0	
						Plant & Equipment	0	0	0	
						Furniture & Equipment	0	0	0	
Financing	None.					Infrastructure Other	0	0	0	
						Infrastructure Roads	1,150,000	762,613	1,127,555	
						Total	1,150,000	762,613	1,127,555	
						Financing Inward	0	0	0	
						Financing Outward	0	0	0	

**Notes to and forming part of the 2010/2011 Budget Document**

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>TRANSPORT</b>			I122 - Road Maintenance			
Operating Sub-Program	<b>Road Maintenance</b>			I122100 - State Road Funds Direct Grant	70,000	70,228	70,000 OPG
Objectives	The maintenance of a safe and efficient road infrastructure system within the district.			I122200 - Contribution HMMS Scheme	0		0 OR
Management	Works Supervisor/Chief Executive Officer			I122999 - Gain on Disposal of Asset			0 POD
New Budget Initiatives and Highlights	None				70,000	70,228	70,000
Local Laws	None.			E122 - Road Maintenance			
Statutory Requirements	None.			E122100 - General Road Maintenance	130,000	133,540	100,000 MC
Service Levels	N/A			E122200 - Drains Batters & Spraying	30,000	22,367	28,000 MC
Fees & Charges				E122300 - Depot Maintenance	17,500	19,971	15,000 MC
				E122400 - Depot Utilities	4,000	3,668	4,000 U
				E122500 - Footpath Maintenance	500	0	1,000 MC
				E122600 - Street Lighting	3,000	2,574	3,000 U
				E122700 - Townsite Beautification	100,000	84,015	70,000 EC
				E122800 - Traffic Signs & Equipment	10,000	4,754	5,000 MC
				E122900 - Interest on Loan 4	11,050	12,081	12,080 IP
				E122998 - Depreciation	900,000	871,007	880,000 D
				E122999 - Loss on Disposal of Assets			0 LOD
				Total E122 - Road Maintenance	1,206,050	1,153,977	1,118,080
Operating Program	<b>TRANSPORT</b>			I124 - Plant & Equipment			
Operating Sub-Program	<b>Plant &amp; Equipment</b>						
Objectives	The upgrade of Council's Plant & Equipment fleet.			I124999 - Gain on Disposal of Asset	0	3,444	
Management	Chief Executive Officer			Total I124 - Plant & Equipment	0	3,444	0 POD
New Budget Initiatives and Highlights	None.						
Local Laws	None.			E124 - Plant & Equipment			
Statutory Requirements	None.						
Service Levels	N/A						
Fees & Charges	None.			E124999 - Loss on Disposal of Asset	15,500	13,315	68,100 LOD
				Total E124 - Plant & Equipment	15,500	13,315	68,100
Capital Investment	Loader Changeover	\$ 150,000		Proceeds from Disposal of Assets			
	CEO Vehicle Changeover	\$ 15,000		Land & Building	0	0	0
	Works Foreman Vehicle Changeover	\$ 8,000		Plant & Equipment	205,000	133,900	241,000
	<b>Total</b>	<b>\$ 173,000</b>		Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Infrastructure Roads	0	0	0
				Total	205,000	133,900	241,000
Financing	\$ 25,000 transfer to Plant Reserve Fund.			Capital Purchases			
				Land & Building	0	0	0
				Plant & Equipment	378,000	169,511	430,000
				Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Infrastructure Roads	0	0	0
				Total	378,000	169,511	430,000

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)						Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
					Financing Inward	0	0	0	
					Financing Outward	15,000	0	0	
					I126 · Aerodrome				
					I126100 - Airport landing Fees	500	909	500	FC
					I126200 - Rural Aerodrome Funding	0	87,000	87,000	NON
								0	
					Total I126 · Aerodrome	500	87,909	87,500	
					E126 · Aerodrome				
					E126100 - Westonia Airstrip Maintence	2,000	342	2,000	MC
					E126200 - Westonia Airstrip Upgrade	0	0	0	MC
					E126998 · Depn - Aerodromes	0	0		D
					Total E126 · Aerodrome	2,000	342	2,000	
					Land & Building	0	28,891	30,000	
					Plant & Equipment	0	0	0	
					Furniture & Equipment	0	0	0	
					Infrastructure Other	0	111,775	120,000	
					Infrastructure Roads	0	0	0	
					Total	0	140,666	150,000	
					Financing Inward	0	0	0	
					Financing Outward	0	0	0	

Operating Program	TRANSPORT
Operating Sub-Program	Aerodrome
Objectives	The provision of aerodrome facilities to CAA Standards.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	None.
Capital Investment	
Financing	None.

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>ECONOMIC SERVICES</b>	II31 - Rural Services				
Operating Sub-Program	<b>Rural Services</b>	II31100 - NRM Contribution Yilgarn Shire	15,000	15,000	15,000	OR
Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire.	II31200 -			0	GS
Management	CEO, NRM Facilitator and Officer	II31300 - Community Nursery Sales	2,000	206	5,000	FC
New Budget Initiatives and Highlights	➤ Other NRM Projects Opportunities to be identified and funded from grants.	II31400 - Tree Planter Hire	1,000	1,150	500	FC
	➤ Contribution to Dogger Scheme.	II31500 -			0	GS
Local Laws	None.	II31600 -			0	GS
Statutory Requirements	None.	II31700 - NRM Contract Work	1,500	0	3,000	FC
Service Levels	N/A	II31800 - Funding Opportunities TBA	10,000	0	25,000	OPG
Fees & Charges	None.	Gains on Disposal of Assets			0	POD
		Total II31 - Rural Services	29,500	16,356	48,500	
		E131 - Rural Services				
		E131100 - NRM Salaries	50,600	48,294	50,000	EC
		E131200 - NRM Superannation	6,900	4,800	6,800	EC
		E131300 - NRM Workcover	1,000	1,098	750	INS
		E131400 -			0	MC
		E131500 -			0	MC
		E131600 - Nursery Operating Costs	2,000	2,819	3,000	MC
		E131700 - NRM Contract	1,000	0	2,000	MC
		E131800 - Projects TBA	10,000	0	25,000	MC
		E131850 - Promotional Material	500	175	500	MC
		E131900 - Noxious Weed Control	1,000	0	1,000	MC
		E131950 - Wild Dog Contribution	6,000	5,000	7,000	MC
		E131997 - Admin Allocation - NRM	37,950	37,491	33,400	EC
		Depreciation			0	D
		Loss on Disposal of Assets			0	LOD
		Total E131 - Rural Services	116,950	99,677	129,450	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>ECONOMIC SERVICES</b>	I132 · Tourism/Area Promotion				
Operating Sub-Program	<b>Tourism &amp; Area Promotion</b>	I132100 - Caravan Park Fees	6,500	11,361	5,000	FC
Objectives	The promotion of the district via tourism to increase economic activity.	I132200 - Souvineer Sales	200	490		FC
Management	CEO	Gain on Disposal of Asset			0	POD
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> <li>Subscription to Wheatbelt Visitor Centre and NEWtravel initiatives.</li> <li>Complete Park refurbishment, bays, camping area etc</li> </ul>	Total I132 · Tourism/Area Promotion	6,700	11,851	5,000	
Local Laws	None.					
Statutory Requirements	None.	E13 · ECONOMIC SERVICES.				
Service Levels	N/A	E132 · Tourism/Area Promotion				
Fees & Charges	Caravan Site - \$15.00.	E132100 - Area Promotion	5,000	1,871	5,000	MC
	Caravan Site Industrial Crews - \$15.00/person	E132200 - Subs - CW Visitor Centre	1,850	1,500	1,500	MC
	Caravan Site Weekly - \$ 75.00	E132300 - Subs - Newtravel	1,500	2,000	1,500	MC
	Tent Site - \$10.00	E132400 - Caravan Park Maintenance	15,000	37,683	20,000	MC
Capital Investment		E132500 - Caravan Park Utilities	0	474	0	U
		E132600 - Caravan Park Cleaning	3,000	2,075	2,500	EC
		E132997 - Admin Allocation - Tourism	18,975	18,746	16,700	EC
Financing	None.	E132998 · Depn - Tourism	6,100	6,084	650	D
		Loss on Disposal of Asset			0	LOD
		Total E132 · Tourism/Area Promotion	51,425	70,433	47,850	

## Notes to and forming part of the 2010/2011 Budget Document

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Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>ECONOMIC SERVICES</b>	I134 - Other Economic Services				
Operating Sub-Program	<b>Other Economic Services</b>	I134100 -		241	240	OR
Objectives	The provision of miscellaneous economic services to the district.	I134200 - Charges Community Bus Hire	1,000	1,982	1,000	FC
Management	Chief Executive Officer	I134300 - Mine Lease Fees - Shed/Village/Carpark	30,200	32,800	32,800	FC
New Budget Initiatives and Highlights	Lease agreements land Catalpa Resources.	I134400 - Reimbursements	1,000	21,353	1,000	OR
Local Laws	None.	I134500 - Commissions Licensing	5,000	5,876	5,000	FC
Statutory Requirements	None.	I134600 - Federal Education Grant	0	0	200,000	NON
Service Levels	N/A	Gain on Disposal of Asset			0	POD
Fees & Charges	Charges Community Bus \$0.88c/km plus fuel. Industrial Shed Lease Mine \$ 4,550/quarter Village Land Lease \$ 3,000/quarter Commissions Police Licensing as per DPI Contract.	Total I136 - Other Economic Services	37,200	62,252	240,040	
		E136 - Other Economic Services				
		E134100 -	0	241	240	IP
		E134200 - Water Supply - Standpipes	17,000	26,621	19,000	U
		E134300 - Telecentre Contribution	2,750	2,727	2,500	MC
		E134400 - Telecentre Office Maintenance	5,000	1,095	5,000	MC
		E134500 - Telecentre Office Utilities	5,000	4,966	5,000	U
		E134600 - Telecentre Cleaning	6,000	6,590	4,000	EC
		E134700 -			0	MC
		E134800 -			0	EC
		E134998 - Depreciation Expense	13,000	13,049	13,000	D
		Loss on Disposal of Asset			0	POD
		Total E134 - Other Economic Services	48,750	55,289	48,740	
		Proceeds from Disposal of Assets				
		Land & Building	0	0	0	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	0	0	
		Capital Purchases				
		Land & Building	20,000	0	200,000	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	20,000	0	200,000	
		Financing Inward	0	6,815	6,815	
		Financing Outward	0	6,815	6,815	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>		I141 · Private Works				
Operating Sub-Program	<b>Private Works</b>		I141100 · Charges - Plant Hire	70,000	87,160	60,000	FC
Objectives	The provision of high quality private/contract work for residents on a fee for service basis.		Gain on Disposal of Assets	0			
Management	CEO/Works Supervisor.		Total I141 · Private Works	70,000	87,160	60,000	
<b>New Budget Initiatives and Highlights</b>	nil						
Local Laws	None.		<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>				
Statutory Requirements	None.		E141 · Private Works				
Service Levels	N/A		E141100 · Private Works	50,000	47,621	50,000	MC
Fees & Charges	Plant Description	Cost per hour \$	Loss on Disposal of Assets	0			
	Grader	125.00	Total E141 · Private Works	50,000	47,621	50,000	
	Loader	125.00					
	Telehandler	110.00					
	Semi Sidetipper/Water Tanker	120.00					
	Road Train Sidetipper	150.00					
	Multi Tyre Roller	110.00					
	Tractor	90.00					
	Mini Excavator	100.00					
	Low Loader (Per Day)	220.00					
	Utilities	50.00					
	Light Truck	60.00					
	Tree Planter (Per Day)	100.00					
	Small Equip (J/Hammer, Mixer)	30.00					
Capital Investment	None.						
Financing	None.						



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Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>	I142 · Administration Overheads				
Operating Sub-Program	<b>Administration Overheads</b>	I142100 - Reimbursements	500	2,414	500	OR
Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal users.	Gain on Disposal of Asset				POD
Management	Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.	Total I142 · Administration Overheads	500	2,414	500	
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> <li>Staffing levels remaining as in 2009/2010</li> <li>Engagement Accountancy assistance for EOY and Budget</li> </ul>	E142 · Administration Overheads				
		E142100 - Staff Salaries	226,000	240,757	200,000	EC
Local Laws	None.	E142150 - Superannuation	31,000	29,230	30,000	EC
		E142200 - Workcover Insurance	4,500	3,397	3,000	INS
Statutory Requirements	Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.	E142250 - Conferences & Training	6,500	1,885	6,500	MC
		E142300 - Accounting Assistance	15,000	0	0	MC
Service Levels	The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)	E142350 - Advertising	3,000	1,334	3,000	MC
		E142400 - Office Equip Upgrade/Mtce	7,000	14,779	12,000	MC
Fees & Charges	None.	E142450 - Office Building Mtce	10,000	1,867	10,000	MC
		E142500 - Office Cleaning	7,000	8,240	5,000	EC
Capital Investment	None.	E142550 - Office Utilities	7,500	6,822	5,000	U
		E142600 - Printing & Stationary	12,000	13,258	12,000	MC
Financing	None.	E142650 - Postage & Freight	3,000	1,900	3,000	MC
		E142700 - Telephone	12,000	10,133	12,000	U
		E142750 - Travel & Accommodation	5,000	1,174	5,000	MC
		E142998 · Depn - Administration General	30,000	29,725	27,500	D
		E142999 - Loss on Disposal of Asset		10,413		LOD
		E142901 - Less A/Alloc - Governance	-75,900	-74,983	-66,800	EC
		E142902 - Less A/Alloc - Rates	-15,180	-14,997	-13,360	EC
		E142903 - Less A/Alloc - Fire Control	-7,590	-7,498	-6,680	EC
		E142904 - Less A/Alloc - Health	-7,590	-7,498	-6,680	EC
		E142905 - Less A/Alloc - Welfare	-7,590	-7,498	-6,680	EC
		E142906 - Less A/Alloc - Housing Staff	-7,590	-7,498	-6,680	EC
		E142907 - Less A/Alloc - Housing Other	-7,590	-7,498	-6,680	EC
		E142908 - Less A/Alloc - Community Amen	-11,385	-11,247	-10,020	EC
		E142909 - Less A/Alloc - Rec & Culture	-56,925	-56,237	-50,100	EC
		E142910 - Less A/Alloc - Econ Serv NRM	-37,950	-37,491	-33,400	EC
		E142911 - Less A/Alloc - Econ Serv Tourism	-18,975	-18,745	-16,700	EC
		E142912 - Less A/Alloc - Public Works OH	-125,235	-123,724	-110,220	EC
		Total E142 · Administration Overheads	0	0	0	

**Notes to and forming part of the 2010/2011 Budget Document**

<b>Note 18 (b) - Account Detail (by Reporting Program)</b>					<b>Budget 2010/11</b>	<b>Actual 2009/10</b>	<b>Budget 2009/10</b>	<b>Class</b>
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			<b>I143 · Public Works Overheads</b>				
<b>Operating Sub-Program</b>	<b>Public Works Overheads</b>			<b>I143100 - Reimbursements</b>	<b>5,000</b>	<b>4,223</b>	<b>5,000</b>	<b>OR</b>
<b>Objectives</b>	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs.			<b>Total I143 · Public Works Overheads</b>	<b>5,000</b>	<b>4,223</b>	<b>5,000</b>	
<b>Management</b>	The allocation of overheads is based upon the wages hours in the payroll timesheets.			<b>E143 · Works Overheads</b>				
<b>New Budget Initiatives and Highlights</b>	> nil.			<b>E143100 - Insurance on Works</b>	<b>44,000</b>	<b>38,811</b>	<b>40,000</b>	<b>INS</b>
<b>Local Laws</b>	None.			<b>E143150 - Long Service Leave</b>	<b>10,000</b>	<b>3,000</b>	<b>10,000</b>	<b>EC</b>
<b>Statutory Requirements</b>	None.			<b>E143200 - Supervision Costs</b>	<b>15,000</b>	<b>12,226</b>	<b>15,000</b>	<b>EC</b>
<b>Service Levels</b>	None.			<b>E143250 - Staff Training</b>	<b>10,000</b>	<b>21,575</b>	<b>10,000</b>	<b>MC</b>
<b>Fees &amp; Charges</b>	None.			<b>E143300 - Protective Clothing</b>	<b>4,500</b>	<b>7,344</b>	<b>4,500</b>	<b>EC</b>
<b>Capital Investment</b>	None.			<b>E143350 - Service Pay</b>	<b>5,500</b>	<b>4,681</b>	<b>9,000</b>	<b>EC</b>
<b>Financing</b>	None.			<b>E143400 - Sick &amp; Holiday Pay</b>	<b>45,500</b>	<b>47,790</b>	<b>44,000</b>	<b>EC</b>
				<b>E143450 - Superannuation Works</b>	<b>47,000</b>	<b>37,048</b>	<b>36,000</b>	<b>EC</b>
				<b>E143500 - Travel &amp; Conference Expen</b>	<b>2,500</b>	<b>2,028</b>	<b>2,500</b>	<b>MC</b>
				<b>E143550 - Workers Compensation</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>EC</b>
				<b>E143600 - Engineering Support</b>	<b>0</b>	<b>600</b>	<b>10,000</b>	<b>MC</b>
				<b>E143650 - Allowances &amp; Other Costs</b>	<b>17,000</b>	<b>23,125</b>	<b>17,000</b>	<b>MC</b>
				<b>E143700 - Fringe Benefits Tax</b>	<b>12,000</b>	<b>9,990</b>	<b>10,000</b>	<b>EC</b>
				<b>E143997 - Admin Allocated</b>	<b>125,235</b>	<b>123,722</b>	<b>110,220</b>	<b>EC</b>
				<b>E143290 · LESS PWOH ALLOCATED</b>	<b>-338,335</b>	<b>-314,181</b>	<b>-318,320</b>	<b>MC</b>
				<b>E143998 - Depreciation</b>			<b>0</b>	<b>D</b>
				<b>Loss on Disposal of Assets</b>			<b>0</b>	
				<b>Total E143 · Works Overheads</b>	<b>0</b>	<b>17,759</b>	<b>0</b>	
<b>Operating Program</b>	<b>OTHER PROPERTY &amp; SERVICES</b>			<b>I144 · Plant Operation Costs</b>				
<b>Operating Sub-Program</b>	<b>Plant Operation Costs</b>			<b>I144100 - Contributions &amp; Reimburse</b>	<b>2,500</b>	<b>6,450</b>	<b>2,500</b>	<b>OR</b>
<b>Objectives</b>	The maintenance of a cost pool to aggregate and allocate Plant Operating Costs to other sub-programs.			<b>I144200 - Sale of Fuel &amp; Scrap</b>	<b>5,000</b>	<b>1,253</b>	<b>5,000</b>	<b>OR</b>
<b>Management</b>	The allocation of plant costs is based upon the hourly usage of the Plant on various projects.			<b>I144300 - Diesel Fuel Rebate</b>	<b>0</b>	<b>1,240</b>	<b>5,500</b>	<b>OR</b>
<b>New Budget Initiatives and Highlights</b>	> None.			<b>Gain on Disposal of Asset</b>			<b>0</b>	<b>POD</b>
<b>Local Laws</b>	None.			<b>Total I144 · Plant Operation Costs</b>	<b>7,500</b>	<b>8,943</b>	<b>13,000</b>	
<b>Statutory Requirements</b>	None.			<b>E144 · Plant Cost Overheads</b>				
<b>Service Levels</b>	N/A			<b>E144100 - Blades &amp; Tynes</b>	<b>10,000</b>	<b>3,633</b>	<b>10,000</b>	<b>MC</b>
<b>Fees &amp; Charges</b>	None.			<b>E144200 - Consumable Items</b>	<b>6,000</b>	<b>4,432</b>	<b>6,000</b>	<b>MC</b>
<b>Capital Investment</b>	None.			<b>E144300 - Expendable Tools</b>	<b>10,000</b>	<b>12,305</b>	<b>5,000</b>	<b>MC</b>
<b>Financing</b>	None.			<b>E144400 - Fuels &amp; Oils</b>	<b>150,000</b>	<b>107,170</b>	<b>165,000</b>	<b>MC</b>
				<b>E144500 - Insurances &amp; Licenses</b>	<b>30,000</b>	<b>23,600</b>	<b>30,000</b>	<b>INS</b>
				<b>E144600 - Parts &amp; Repairs</b>	<b>60,000</b>	<b>75,107</b>	<b>60,000</b>	<b>MC</b>
				<b>E144700 - Repair Wages</b>	<b>35,000</b>	<b>23,386</b>	<b>35,000</b>	<b>EC</b>
				<b>E144800 - Tyres &amp; Batteries</b>	<b>20,000</b>	<b>19,518</b>	<b>20,000</b>	<b>MC</b>
				<b>E144290 - LESS POC ALLOCATED</b>	<b>-451,000</b>	<b>-369,903</b>	<b>-461,000</b>	<b>MC</b>
				<b>E144998 - Depreciation</b>	<b>130,000</b>	<b>129,586</b>	<b>130,000</b>	<b>D</b>
				<b>Loss on Disposal of Asset</b>		<b>30,174</b>	<b>0</b>	<b>LOD</b>

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
			Total E144 - Plant Cost Overheads	0	59,008	0	

Notes to and forming part of the 2010/2011 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2010/11	Actual 2009/10	Budget 2009/10	Class
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>	I146 - Salaries Control				
Operating Sub-Program	<b>Gross Salaries &amp; Wages Control</b>					
Objectives	A control account for the allocation of wages & salaries to expense accounts in other Sub-programs.	Total I146 - Salaries Control	0	0	0	
Management	The allocation of salaries & wages is based upon payroll timesheet records	E146 - Salaries Control				
<b>New Budget Initiatives and Highlights</b>	<b>No reduction in staffing levels, with council's workforce remaining at current numbers.</b>	E146100 - Gross Salaries and Wages	750,000	662,045	700,000	EC
Local Laws	None.	E146200 - LESS SALS/WAGES ALLOC	-750,000	-646,465	-700,000	EC
Statutory Requirements	None.	Total E146 - Salaries Control	0	15,580	0	
Service Levels	N/A	I147 - Unclassified				
Fees & Charges	None.	I147100 - Reimbursements	100	681	100	OR
Capital Investment	None.	I147200 - Sale of Land Release Lots	0	15,000	0	OR
		I147300 -	0	0	200,000	OPG
		I147400 -			0	OR
		I147500 -			0	
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>	I147999 - Gain on Disposal of Asset			0	POD
Operating Sub-Program	<b>Unclassified</b>	Total I147 - Unclassified	100	15,681	200,100	
Objectives	Schedule to accommodate unclassified items including sale of vacant lots Conditional Land Release, Depot Construction. CEO.	E147 - Unclassified Items				
Management		E147100 - Headworks Charges Land Develop	65,000	47,640	50,000	MC
<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>• Sale of 4 x Vacant Lots</li> <li>• Headworks Development of Vacant Lots</li> </ul>	E147999 - Loss on Disposal of Asset			0	LOD
Local Laws	None.	Total E147 - Unclassified Items	65,000	47,640	50,000	
Statutory Requirements	None.	Proceeds from Disposal of Assets				
Service Levels	N/A	Land & Building	30,000	0	10,000	
Fees & Charges	None.	Plant & Equipment	0	0	0	
Capital Investment		Furniture & Equipment	0	0	0	
Financing		Infrastructure Other	0	0	0	
		Total	30,000	0	10,000	
		Capital Purchases				
		Land & Building	0	64,490	220,000	
		Plant & Equipment	0	0	0	
		Furniture & Equipment	0	0	0	
		Infrastructure Other	0	0	0	
		Total	0	64,490	220,000	
		Financing Inward	0	400,000	152,000	
		Financing Outward	0	0	0	

Proceeds from Disposal of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
<b>Governance</b>						
4.1 Membership						
Sub-Total	0	0	0	0		
4.2 Other Governance						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
<b>GPF</b>						
3.1 Rates						
Program Total	0	0	0	0		0
<b>Law, Order &amp; Public Safety</b>						
5.1 Fire Control						
Sub-Total	0	0	0	0		
5.2 Animal Control						
Sub-Total	0	0	0	0		
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
<b>Health</b>						
7.1 Admin & Inspections						
Sub-Total	0	0	0	0		
7.4 Medical Centre						
Sub-Total	0	0	0	0		

Proceeds from Disposal of Assets Actual & Budget 09/10												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
<b>Governance</b>												
4.1 Membership												
Sub-Total	0	0	0	0	0	0	0	0				
4.2 Other Governance												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
<b>GPF</b>												
3.1 Rates												
Program Total	0	0	0	0	0	0	0	0			0	0
<b>Law, Order &amp; Public Safety</b>												
5.1 Fire Control												
				0								
				0								
Sub-Total	0	0	0	0	0	0	0	0				
5.2 Animal Control												
Sub-Total	0	0	0	0	0	0	0	0				
5.3 Other Law, Order & Public Safety												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
<b>Health</b>												
7.1 Admin & Inspections												
Sub-Total	0	0	0	0	0	0	0	0				
7.4 Medical Centre												
			0									
Sub-Total	0	0	0	0	0	0	0	0				

Proceeds from Disposal of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
7.5 Preventative Services - Pest Control						
Sub-Total	0	0	0	0		
7.7 Other Health						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Education & Welfare						
8.1 Education						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Housing						
9.1 Staff Housing						
Sub-Total	0	0	0	0		
9.2 Other Housing						
Sale of Lot 102 Jasper Street	80,000					
Sub-Total	80,000	0	0	0		
Program Total	80,000	0	0	0		80,000
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0		
10.2 Sanitation - Other						
Sub-Total	0	0	0	0		

Proceeds from Disposal of Assets Actual & Budget 09/10												
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
7.5 Preventative Services - Pest Control												
Sub-Total	0	0	0	0	0	0	0	0				
7.7 Other Health												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Education & Welfare												
8.1 Education												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0				
Housing												
9.1 Staff Housing												
Lot 102 Jasper Street		35,000										
Lot 294 Quartz Street		85,000										
	0											
Sub-Total	0	120,000	0	0	0	0	0	0				
9.2 Other Housing												
Sale of 1 x Townhouse		200,000										
Sub-Total	0	200,000	0	0	0	0	0	0				
Program Total	0	320,000	0	0	0	0	0	0			0	320,000
Community Amenities												
10.1 Sanitation - Household												
Sub-Total	0	0	0	0	0	0	0	0				
10.2 Sanitation - Other												
Sub-Total	0	0	0	0	0	0	0	0				

Proceeds from Disposal of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
10.3 Sewerage						
Sub-Total	0	0	0	0		
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0		
10.7 Other Community Amenities						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Recreation & Culture						
11.3 Other Recreation						
Sub-Total	0	0	0	0		
11.4 Recreation Centre						
Sub-Total	0	0	0	0		
11.5 TV & Radio						
Sub-Total	0	0	0	0		
11.6 Library Services						
Sub-Total	0	0	0	0		
11.7 Other Culture						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0

Proceeds from Disposal of Assets Actual & Budget 09/10												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
10.3 Sewerage												
Sub-Total	0	0	0	0	0	0	0	0				
10.6 Town Planning & Regional Development												
Sub-Total	0	0	0	0	0	0	0	0				
10.7 Other Community Amenities												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Recreation & Culture												
11.3 Other Recreation												
Sub-Total	0	0	0	0	0	0	0	0				
11.4 Recreation Centre												
Sub-Total	0	0	0	0	0	0	0	0				
11.5 TV & Radio												
Sub-Total	0	0	0	0	0	0	0	0				
11.6 Library Services												
Sub-Total	0	0	0	0	0	0	0	0				
11.7 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0

Proceeds from Disposal of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
<b>Transport</b>						
<b>12.1 Road Construction</b>						
Sub-Total	0	0	0	0	0	
<b>12.2 Road Maintenance</b>						
Sub-Total	0	0	0	0	0	
<b>12.4 Plant &amp; Equipment</b>						
Front End Loader		120,000				
CEO Vehicle		55,000				
Foremans Vehicle		30,000				
Sub-Total	0	205,000	0	0	0	
<b>12.6 Aerodrome</b>						
Sub-Total	0	0	0	0	0	
Program Total	0	205,000	0	0	0	205,000
<b>Economic Services</b>						
<b>13.1 Rural Services</b>						
Sub-Total	0	0	0	0	0	
<b>13.2 Tourism &amp; Area Promotion</b>						
Sub-Total	0	0	0	0	0	
<b>13.3 Building Control</b>						
Sub-Total	0	0	0	0	0	
<b>13.4 Other Economic Services</b>						
Sub-Total	0	0	0	0	0	
Program Total	0	0	0	0		0
<b>Other Property</b>						
<b>14.1 Private Works</b>						
Sub-Total	0	0	0	0	0	

Proceeds from Disposal of Assets Actual & Budget 09/10												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
<b>Transport</b>												
<b>12.1 Road Construction</b>												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
<b>12.2 Road Maintenance</b>												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
<b>12.4 Plant &amp; Equipment</b>												
Front End Loader				120,000								
CEO Vehicle			48,636	55,000								
Foremans Vehicle			25,434	30,000								
Admin Vehicle			24,970	16,000								
Hino Unit			8,468	0								
NRM Vehicle			26,392	20,000								
Sub-Total	0	0	133,900	241,000	0	0	0	0	0	0		
<b>12.6 Aerodrome</b>												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
Program Total	0	0	133,900	241,000	0	0	0	0	0	0	133,900	241,000
<b>Economic Services</b>												
<b>13.1 Rural Services</b>												
Sub-Total	0	0	0	0	0	0	0	0				
<b>13.2 Tourism &amp; Area Promotion</b>												
Sub-Total	0	0	0	0	0	0	0	0				
<b>13.3 Building Control</b>												
Sub-Total	0	0	0	0	0	0	0	0				
<b>13.4 Other Economic Services</b>												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
<b>Other Property</b>												
<b>14.1 Private Works</b>												
Sub-Total	0	0	0	0	0	0	0	0				



Proceeds from Disposal of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
14.2 Admin Overheads						
Sub-Total	0	0	0	0		
14.3 Works Overheads						
Sub-Total	0	0	0	0		
14.7 Unclassified						
Sale of Townsite Lots x 4	30,000					
Sub-Total	30,000	0	0	0		
Program Total	30,000	0	0	0		
Total	110,000	205,000	0	0	0	315,000

Proceeds from Disposal of Assets Actual & Budget 09/10												
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
14.2 Admin Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
14.3 Works Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
14.7 Unclassified												
Conditional Land Release	0	10,000										
Sub-Total	0	10,000	0	0	0	0	0	0				
Program Total	0	10,000	0	0	0	0	0	0				
	Total	0	330,000	133,900	241,000	0	0	0	0	0	133,900	571,000

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
<b>Governance</b>						
4.1 Membership						
Sub-Total	0	0	0	0		
4.2 Other Governance						
Sub-Total	0	0	0	0		
<b>Program Total</b>	0	0	0	0		0
<b>GPF</b>						
3.1 Rates						
<b>Program Total</b>	0	0	0	0		0
<b>Law, Order &amp; Public Safety</b>						
5.1 Fire Control						
		0				
Sub-Total	0	0	0	0		
5.2 Animal Control						
Sub-Total	0	0	0	0		
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		
<b>Program Total</b>	0	0	0	0		0
<b>Health</b>						
7.1 Admin & Inspections						
Sub-Total	0	0	0	0		

Capital Purchases of Assets Actual & Budget 09/10												
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
<b>Governance</b>												
<b>4.1 Membership</b>												
Sub-Total	0	0	0	0	0	0	0	0			0	0
<b>4.2 Other Governance</b>												
Sub-Total	0	0	0	0	0	0	0	0			0	0
<b>Program Total</b>	0	0	0	0	0	0	0	0			0	0
<b>GPF</b>												
<b>3.1 Rates</b>												
<b>Program Total</b>	0	0	0	0	0	0	0	0			0	0
<b>Law, Order &amp; Public Safety</b>												
<b>5.1 Fire Control</b>												
				0								
				0								
Sub-Total	0	0	0	0	0	0	0	0			0	0
<b>5.2 Animal Control</b>												
Sub-Total	0	0	0	0	0	0	0	0			0	0
<b>5.3 Other Law, Order &amp; Public Safety</b>												
Sub-Total	0	0	0	0	0	0	0	0			0	0
<b>Program Total</b>	0	0	0	0	0	0	0	0			0	0
<b>Health</b>												
<b>7.1 Admin &amp; Inspections</b>												
Sub-Total	0	0	0	0	0	0	0	0			0	0

Capital Purchases of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
7.4 Medical Centre						
Sub-Total	0	0	0	0		
7.5 Preventative Services - Pest Control						
Sub-Total	0	0	0	0		
7.7 Other Health						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Education & Welfare						
8.1 Education						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Housing						
9.1 Staff Housing						
Sub-Total	0	0	0	0		
9.2 Other Housing						
Lifestyle Village	1,150,000					
Shed & Carport Lot 41 Wolfram St	30,000					
Sub-Total	1,180,000	0	0	0		
Program Total	1,180,000	0	0	0		1,180,000
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0		

Capital Purchases of Assets Actual & Budget 09/10													
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total		
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	
7.4 Medical Centre													
Sub-Total	0	0	0	0	0	0	0	0					
7.5 Preventative Services - Pest Control													
					0								
Sub-Total	0	0	0	0	0	0	0	0					
7.7 Other Health													
Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0					
Education & Welfare													
8.1 Education													
Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0					
Housing													
9.1 Staff Housing													
Sub-Total	0	0	0	0	0	0	0	0					
9.2 Other Housing													
Lifestyle Village Project	633,804	1,800,000											
4 Bedroom Transportable	253,832	220,000											
Patio JV Unit 1	9,023	10,000											
Sub-Total	896,659	2,030,000	0	0	0	0	0	0					
Program Total	896,659	2,030,000	0	0	0	0	0	0					
Community Amenities													
10.1 Sanitation - Household													
Sub-Total	0	0	0	0	0	0	0	0					

Capital Purchases of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
10.2 Sanitation - Other						
Sub-Total	0	0	0	0		
10.3 Sewerage						
Sub-Total	0	0	0	0		
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0		
10.7 Other Community Amenities						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Recreation & Culture						
11.1 Public Hall & Centres						
Old Club Hotel Museum	65,000					
Clears for Stadium	15,000					
Sub-Total	80,000	0	0	0		
11.2 Swimming Pool						
Sub-Total	0	0	0	0		
11.3 Recreation Other						
Tank for Treated Water Oval				20,000		
Sub-Total	0	0	0	20,000		

Capital Purchases of Assets Actual & Budget 09/10													
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total		
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	
10.2 Sanitation - Other													
Sub-Total	0	0	0	0	0	0	0	0					
10.3 Sewerage													
Sub-Total	0	0	0	0	0	0	0	0					
10.6 Town Planning & Regional Development													
Sub-Total	0	0	0	0	0	0	0	0					
10.7 Other Community Amenities													
Gazebo, Fencing Upgrade Cemetery								20,000					
Sub-Total	0	0	0	0	0	0	0	20,000					
Program Total	0	0	0	0	0	0	0	20,000			0	20,000	
Recreation & Culture													
11.1 Public Hall & Centres													
Old Club Hotel Museum Project	160,571	260,000											
Gymnasium Project					46,584	80,000							
Complex Conversion Gym etc		40,000											
Sub-Total	160,571	300,000	0	0	46,584	80,000	0	0					
11.2 Swimming Pool													
Swimming Pool Upgrade	102,016	0											
Sub-Total	102,016	0	0	0	0	0	0	0					
11.3 Recreation Other													
						0							
Sub-Total	0	0	0	0	0	0	0	0					

Capital Purchases of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
11.4 Library						
Sub-Total	0	0	0	0		
11.5 Television						
Sub-Total	0	0	0	0		
11.6 Other Culture						
Poppit Head Construction	50,000					
Sub-Total	50,000	0	0	0		
Program Total	130,000	0	0	20,000		150,000
Transport						
12.1 Road Construction						
State 2020 - Warralakin Rd					85,360	
State 2020 - Leach Rd					175,640	
R2R2 - Begley Road					72,000	
R2R2 - Walgoolan South Road					79,000	
R2R2 - Carrabin South Road					90,300	
Council - Goldfields Road					75,000	
Council - George Road					69,000	
Council - Echo Valley Road					67,000	
Council - Maxfield Road					68,000	
Council - Logan Road					15,000	
Council - Elachbutting Road					28,000	
Council - Daddow Road					29,000	
Council - Day Road					41,000	
Council - Clothier Road					64,000	
Council - Quartz Street					35,000	
Council - Cement Street					41,000	
Council - Kaolin Street					27,000	
Council - Diorite Street					15,000	
Council - TBA					73,700	
Sub-Total	0	0	0	0	1,150,000	
12.2 Road Maintenance						
Sub-Total	0	0	0	0		0
12.4 Plant & Equipment						
Front End Loader		270,000				
CEO Vehicle		70,000				
Foremans Vehicle		38,000				
Sub-Total	0	378,000	0	0		0
12.6 Aerodrome						

Capital Purchases of Assets Actual & Budget 09/10												
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
11.4 Library												
Sub-Total	0	0	0	0	0	0	0	0				
11.5 Television												
Sub-Total	0	0	0	0	0	0	0	0				
11.6 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	262,587	300,000	0	0	46,584	80,000	0	0			309,171	380,000
Transport												
12.1 Road Construction												
State 2020 - Warralakin Rd									275,935	267,000		
Black Spot - Boodarockin/Corsini									151,325	151,255		
R2R2 - Sth Walgoolan Resheet									65,000	65,000		
R2R2 - Elachbutting Resheet									88,132	80,000		
R2R2 - Echo Valley Realign/Resheet									71,686	70,000		
R2R2 - Reseal Kaolin									26,300	26,300		
Council - 4 Mile Gate Intersection									37,184	36,000		
Council - 6 Mile Gate Road									19,207	22500		
Council - Townstreet Project									13,316	160,000		
Council - Daddow Road									2,210	22,000		
Council - Webb Road									6,992	14,500		
Council - Boodarockin Nth Road									168	52,000		
Council - Begley Road									2,579	70,000		
Council - George Road									0	24,000		
Council - Farina Road									2,579	13,000		
Council - McDowall Road									0	54,000		
Sub-Total	0	0	0	0	0	0	0	0	762,613	1,127,555		
12.2 Road Maintenance												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
12.4 Plant & Equipment												
Front End Loader			0	250,000								
CEO Vehicle			60,803	70,000								
Foremans Vehicle			32,697	38,000								
Administration Vehicle			35,941	30,000								
NRM Vehicle			40,070	42,000								
Sub-Total	0	0	169,511	430,000	0	0	0	0	0	0		
12.6 Aerodrome												
Airport Clubhouse Project	28,891	30,000										
Airport Runway Upgrade							111,775	120,000				

Capital Purchases of Assets Budget 10/11							
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
	Sub-Total	0	0	0	0	0	
	Program Total	0	378,000	0	0	1,150,000	1,528,000

Capital Purchases of Assets Actual & Budget 09/10													
		Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details		Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10
	Sub-Total	28,891	30,000	0	0	0	0	111,775	120,000	0	0		
	Program Total	28,891	30,000	169,511	430,000	0	0	111,775	120,000	762,613	1,127,555	1,072,790	1,707,555

Capital Purchases of Assets Budget 10/11						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
<b>Economic Services</b>						
13.1 Rural Services						
Sub-Total	0	0	0	0		
13.2 Tourism & Area Promotion						
Sub-Total	0	0	0	0		
13.3 Building Control						
Sub-Total	0	0	0	0		
13.4 Other Economic Services						
Telecentre Upgrade	20,000					
Sub-Total	20,000	0	0	0		
Program Total	20,000	0	0	0		20,000
<b>Other Property</b>						
14.1 Private Works						
Sub-Total	0	0	0	0		
14.2 Admin Overheads						
Sub-Total	0	0	0	0		
14.3 Works Overheads						
Sub-Total	0	0	0	0		
14.7 Unclassified						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
<b>Total</b>	1,330,000	378,000	0	20,000	1,150,000	2,878,000

Capital Purchases of Assets Actual & Budget 09/10													
	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total		
Details	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	Actual 09/10	Budget 09/10	
Economic Services													
13.1 Rural Services													
Sub-Total	0	0	0	0	0	0	0	0					
13.2 Tourism & Area Promotion													
Poppit Head Monument Project		40,000											
Sub-Total	0	40,000	0	0	0	0	0	0					
13.3 Building Control													
Sub-Total	0	0	0	0	0	0	0	0					
13.4 Other Economic Services													
Telecentre Building Upgrade		200,000											
Sub-Total	0	200,000	0	0	0	0	0	0					
Program Total	0	240,000	0	0	0	0	0	0			0	240,000	
Other Property													
14.1 Private Works													
Sub-Total	0	0	0	0	0	0	0	0					
14.2 Admin Overheads													
Sub-Total	0	0	0	0	0	0	0	0					
14.3 Works Overheads													
Sub-Total	0	0	0	0	0	0	0	0					
14.7 Unclassified													
Depot Construction	57,795	50,000											
Purchase Vacant Land Townsite	6,695	20,000											
Purchase Farm Block	0	150,000											
Sub-Total	64,490	220,000	0	0	0	0	0	0					
Program Total	64,490	220,000	0	0	0	0	0	0			64,490	220,000	
	Total	1,252,627	2,820,000	169,511	430,000	46,584	80,000	111,775	140,000	762,613	1,127,555	2,343,110	4,597,555

Details	Financing Inward			Financing Outward		
	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
<b>Governance</b>						
4.1 Membership						
Sub-Total	0	0	0	0	0	0
4.2 Other Governance						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
<b>GPF</b>						
3.2 Other General Purpose Funding						
Interest Retention Reserve Funds				32,500	45,443	23,000
Program Total	0	0	0	32,500	45,443	23,000
<b>Law, Order &amp; Public Safety</b>						
5.1 Fire Control						
Sub-Total	0	0	0	0	0	0
5.2 Animal Control						
Sub-Total	0	0	0	0	0	0
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
<b>Health</b>						
7.1 Admin & Inspections						
Sub-Total	0	0	0	0	0	0
7.4 Medical Centre						
Sub-Total	0	0	0		0	0
7.5 Preventative Services - Pest Control						
Sub-Total	0	0	0	0	0	0
7.7 Other Health						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
<b>Education &amp; Welfare</b>						
8.1 Education						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
<b>Housing</b>						
9.1 Staff Housing						
Loan No 2 Principal Repayment				6,415	6,051	6,050
Sub-Total	0	0	0	6,415	6,051	6,050



Details	Financing Inward			Financing Outward		
	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
<b>9.2 Other Housing</b>						
Loan No 3 Principal Repayment				5,400	5,075	5,075
Loan No 5 Principal Repayment				37,175	0	20,000
Transfer from Building Reserve	120,000	480,000	80,000	0	400,000	
Transfer from Comm Development Reserve	400,000		200,000	0	400,000	
Loan - Housing		500,000	500,000	0		
Sub-Total	520,000	980,000	780,000	42,575	805,075	25,075
<b>Program Total</b>	520,000	980,000	780,000	48,990	811,126	31,125
<b>Community Amenities</b>						
<b>10.1 Sanitation - Household</b>						
Transfer to Waste Management Reserve				5,000	5,000	5,000
Sub-Total	0	0	0	5,000	5,000	5,000
<b>10.2 Sanitation - Other</b>						
Sub-Total	0	0	0	0	0	0
<b>10.3 Sewerage</b>						
Sub-Total	0	0	0	0	0	0
<b>10.6 Town Planning &amp; Regional Development</b>						
Sub-Total	0	0	0	0	0	0
<b>10.7 Other Community Amenities</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	5,000	5,000	5,000
<b>Recreation &amp; Culture</b>						
<b>11.3 Other Recreation</b>						
					0	
Sub-Total	0	0	0	0	0	0
<b>11.4 Recreation Centre</b>						
Sub-Total	0	0	0	0	0	0
<b>11.5 TV &amp; Radio</b>						
			0			
Sub-Total	0	0	0	0	0	0
<b>11.6 Library Services</b>						
Sub-Total	0	0	0	0	0	0
<b>11.7 Other Culture</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>Transport</b>						
<b>12.1 Road Construction</b>						
Sub-Total	0	0	0	0	0	0
<b>12.2 Road Maintenance</b>						
Loan No 4 Principal Repayment				14,700	13,675	13,675
Sub-Total	0	0	0	14,700	13,675	13,675
<b>12.4 Plant &amp; Equipment</b>						
Transfer To/from Plant Reserve				15,000		
Sub-Total	0	0	0	15,000	0	0
<b>12.6 Aerodrome</b>						
Sub-Total	0	0	0	0	0	0

Details		Financing Inward			Financing Outward		
		Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
	Program Total	0	0	0	29,700	13,675	13,675

Details	Financing Inward			Financing Outward		
	Budget 2010/11	Actual 2009/10	Budget 2009/10	Budget 2010/11	Actual 2009/10	Budget 2009/10
<b>Economic Services</b>						
<b>13.1 Rural Services</b>						
Sub-Total	0	0	0	0	0	0
<b>13.2 Tourism &amp; Area Promotion</b>						
Sub-Total	0	0	0	0	0	0
<b>13.3 Building Control</b>						
Sub-Total	0	0	0	0	0	0
<b>13.4 Other Economic Services</b>						
Self Supporting Loan No 1 COOP	0	6,815	6,815	0	6,815	6,815
Sub-Total	0	6,815	6,815	0	6,815	6,815
<b>Program Total</b>	0	6,815	6,815	0	6,815	6,815
<b>Other Property</b>						
<b>14.1 Private Works</b>						
Sub-Total	0	0	0	0	0	0
<b>14.2 Admin Overheads</b>						
				0		
Sub-Total	0	0	0	0	0	0
<b>14.3 Works Overheads</b>						
Sub-Total	0	0	0	0	0	0
<b>14.7 Unclassified</b>						
Transfer from Community Development Res		400,000	152,000	0		
Sub-Total	0	400,000	152,000	0	0	0
<b>Program Total</b>	0	400,000	152,000	0	0	0
<b>Total</b>	<b>520,000</b>	<b>1,386,815</b>	<b>938,815</b>	<b>116,190</b>	<b>882,059</b>	<b>79,615</b>

Please Note: user can only alter the % allocation. Make sure the total allocation is 100%  
The amount to allocate, is automatically picked up from Sch 14.2 E142299

**Admin Allocation**

G/L Account	% Allocation	Total
E041997 - Governance	20.0000%	75,900
E031997 - Rates	4.0000%	15,180
E051997 - Fire Control	2.0000%	7,590
E073997 - Health	2.0000%	7,590
E081997 - Welfare	2.0000%	7,590
E091997 - Housing Staff	2.0000%	7,590
E092997 - Housing Other	2.0000%	7,590
E101997 - Community Amenities	3.0000%	11,385
E113997 - Recreation & Culture	15.0000%	56,925
E131997 - Econ Services NRM	10.0000%	37,950
E132997 - Econ Services Tourism	5.0000%	18,975
E143997 - Public Works OH	33.0000%	125,235
	0.0000%	0
E142299 - Admin Allocated	100.0000%	379,500

Notes:  
If you wish to add new allocations,  
please add details here.

Amount to allocate 

379,500

# Notes to and forming part of the 2007/08 Budget Document

## (Deficit)/Surplus carried forward

	2010	June 30 2009	Movement	June 30 2011
<b>Current Assets</b>				
Unrestricted Cash at Bank				
Municipal Bank	898,384	1,184,943	820,054	78,330
Short Term Investments			0	
Petty Cash	500	500	0	500
			0	
Receivables			0	
Accounts Receivable	75,607	116,290	20,607	55,000
			0	
			0	
			0	
Other Current Assets			0	
Undeposited Cash	0	-15,507	0	0
GST	0	0	0	0
Land Held for Re-sale	15,950	15,950	950	15,000
Stock	23,613	25,983	-6,387	30,000
			0	
<b>Total Current Assets</b>	<b>1,014,054</b>	<b>1,328,159</b>	<b>835,224</b>	<b>178,830</b>
			0	
<b>Current Liabilities</b>				
Accounts Payable				
Sundry Creditors	32,689	97,252	-46,141	78,830
			0	
Tax Payable			0	
GST/BAS	0	0	0	0
			0	
Employee Entitlements			0	
Annual Leave Accrual	47,234	37,945	7,234	40,000
LSL Accrual	56,792	56,788	-3,208	60,000
Other Current Liabilities			0	
Group Tax	0	0	0	0
Loan Interest Accrual	1,003	1,003	1,003	0
FESA ESL Levy	0	1,100	0	0
Police Licensing	0	3,513	0	0
			0	
<b>Total Current Liabilities</b>	<b>137,718</b>	<b>197,601</b>		<b>178,830</b>
<b>(Deficit)/Surplus carried forward</b>	<b>876,336</b>	<b>1,130,558</b>		<b>0</b>

## DISPOSALS OF ASSETS

			Net Book Value Budget \$	Sale Proceeds Budget \$	Profit(Loss) Budget \$
By Program	Estimated Month of transaction	QB Account	Fixed Asset Register Number/Code		
Governance					
			0	0	0
GPF					
			0	0	0
Law & Order					
			0	0	0
Health					
			0	0	0
Education & Welfare					
			0	0	0
Housing					
Lot 102 Jasper Str			38500	80000	41500
Comm Amenities					
			0	0	0
Recreation & Culture					
			0	0	0
Transport					
Front End Loader			121000	120000	-1000
CEO Vehicle			64000	55000	-9000
Foremans Vehicle			35500	30000	-5500
Economic Services					
			0	0	0
Other Properties & Services					
Conditional Land Release			20000	30000	10000
			0	0	0
			<b>279000</b>	<b>315000</b>	<b>36000</b>
			Net Book Value \$	Sale Proceeds \$	Profit(Loss) \$
By Class					
Land & Buildings			58500	110000	51500
Plant & Euipment			220500	205000	-15500
Furniture & Equipment			0	0	0
Infrastructure - Other			0	0	0
Infrastructure - Roads			0	0	0
			<b>279000</b>	<b>315000</b>	<b>36000</b>
Summary				2010/11 \$	
Profit on Asset Disposals				41500	
Loss on Asset Disposals				-15500	
				<b>26000</b>	