



**Shire of Tammin**

# **2009-10 BUDGET**

# SHIRE OF TAMMIN

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

### TABLE OF CONTENTS

Income Statement By Nature or Type	3
Income Statement By Program	4
Cash Flow Statement	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 25
Fees & Charges	26 to 30

**SHIRE OF TAMMIN  
INCOME STATEMENT**

**BY NATURE OR TYPE**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	8	636,611	613,111	605,600
Grants, Subsidies & Contributions		1,287,450	1,375,040	905,064
Service Charges	10	0	0	0
Fees and Charges	11	215,174	261,014	198,895
Interest Earnings	2(a)	34,450	38,851	30,780
Other Revenue		<u>17,830</u>	<u>123,316</u>	<u>24,080</u>
		2,191,515	2,411,332	1,764,419
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(667,025)	(688,707)	(764,028)
Materials and Contracts		(597,500)	(473,224)	(455,120)
Utilities		(82,935)	(83,932)	(82,900)
Depreciation	2(a)	(425,720)	(441,299)	(430,185)
Interest Expenses	2(a)	(21,430)	(26,616)	(26,690)
Insurance		(49,663)	(46,664)	(44,468)
Other Expenditure		<u>(192,346)</u>	<u>(56,307)</u>	<u>(91,843)</u>
		(2,036,619)	(1,816,749)	(1,895,234)
		154,896	594,583	(130,815)
Grants, Subsidies & Contributions - non-operating		283,150	203,485	207,560
Profit on Asset Disposals	4	15,450	6,692	5,000
Loss on Asset Disposals	4	<u>(12,030)</u>	<u>(13,423)</u>	<u>(11,150)</u>
<b>NET RESULT</b>		<u><u>441,466</u></u>	<u><u>791,337</u></u>	<u><u>70,595</u></u>

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

**SHIRE OF TAMMIN  
INCOME STATEMENT**

**BY PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>OPERATING REVENUES (Refer Notes 1,2,8 to 13)</b>				
Governance		5,800	8,920	6,180
General Purpose Funding		1,881,500	1,979,493	1,389,960
Law, Order, Public Safety		15,299	3,899	13,204
Health		3,650	50,916	83,810
Education and Welfare		54,314	71,550	72,430
Housing		0	0	0
Community Amenities		70,100	69,519	63,775
Recreation and Culture		42,411	21,072	25,800
Transport		230,070	162,172	154,650
Economic Services		3,010	4,656	3,620
Other Property and Services		51,800	140,269	56,200
		<u>2,357,954</u>	<u>2,512,466</u>	<u>1,869,629</u>
<b>OPERATING EXPENSES (Refer Notes 1,2 &amp; 14)</b>				
Governance		(243,924)	(186,115)	(193,938)
General Purpose Funding		(73,255)	(69,538)	(72,935)
Law, Order, Public Safety		(25,990)	(14,460)	(34,290)
Health		(40,932)	(71,644)	(109,848)
Education and Welfare		(74,800)	(165,763)	(171,026)
Housing		0	0	0
Community Amenities		(95,661)	(99,764)	(102,552)
Recreation & Culture		(583,429)	(407,663)	(380,173)
Transport		(701,660)	(584,364)	(700,444)
Economic Services		(80,352)	(66,622)	(73,472)
Other Property and Services		(95,186)	(124,654)	(29,866)
		<u>(2,015,188)</u>	<u>(1,790,587)</u>	<u>(1,868,544)</u>
<b>BORROWING COSTS EXPENSE (Refer Notes 2 &amp; 5)</b>				
Recreation & Culture		(12,050)	(14,283)	(14,280)
Transport		(9,210)	(10,643)	(10,820)
Other Property & Services		(170)	(1,235)	(1,590)
		<u>(21,430)</u>	<u>(26,161)</u>	<u>(26,690)</u>
<b>GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS</b>				
Governance		10,000	0	0
Recreation & Culture		0	0	0
Transport		106,710	102,350	102,350
Other Property & Services		0	0	0
		<u>116,710</u>	<u>102,350</u>	<u>102,350</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		(12,030)	(13,423)	(11,150)
Transport		15,450	6,692	5,000
Other Property & Services		0	0	0
		<u>3,420</u>	<u>(6,731)</u>	<u>(6,150)</u>
<b>NET RESULT</b>		<u><u>441,466</u></u>	<u><u>791,337</u></u>	<u><u>70,595</u></u>

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

**SHIRE OF TAMMIN  
CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		632,210	632,298	605,600
Grants and Subsidies - operating		1,258,440	1,490,361	787,910
Contributions, Reimbursements & Donations		29,010	0	117,154
Service Charges		0	0	0
Fees and Charges		215,174	236,386	198,895
Interest Earnings		34,450	38,852	30,780
Goods and Services Tax		0	0	0
Other		22,230	7,921	24,080
		<u>2,191,514</u>	<u>2,405,818</u>	<u>1,764,419</u>
<b>Payments</b>				
Employee Costs		(667,025)	(683,839)	(764,028)
Materials and Contracts		(597,500)	(473,224)	(455,120)
Utilities (gas, electricity, water, etc)		(82,935)	(83,932)	(82,900)
Insurance		(49,663)	(46,664)	(44,468)
Interest		(21,896)	(26,617)	(26,690)
Goods and Services Tax		0	0	0
Other		(193,484)	(66,425)	(87,629)
		<u>(1,612,503)</u>	<u>(1,380,701)</u>	<u>(1,460,835)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>579,011</u>	<u>1,025,117</u>	<u>303,584</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(797,950)	(177,197)	(162,410)
Payments for Construction of Infrastructure	3	(703,200)	(271,517)	(316,200)
Advances to Community Groups		0	0	0
Grants/Contributions for the Development of Assets		283,150	203,485	207,560
Proceeds from Sale of Plant & Equipment	4	50,450	43,091	40,000
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(1,167,550)</u>	<u>(202,138)</u>	<u>(231,050)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(64,264)	(79,487)	(74,121)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(64,264)</u>	<u>(79,487)</u>	<u>(74,121)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(652,803)	743,492	(1,587)
Cash at Beginning of Year		1,102,619	359,127	359,127
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>449,816</u></u>	<u><u>1,102,619</u></u>	<u><u>357,540</u></u>

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

**SHIRE OF TAMMIN**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>REVENUES</b>	1,2			
Governance		15,800	8,921	6,180
General Purpose Funding		1,254,535	1,366,382	784,360
Law, Order, Public Safety		15,299	3,899	13,204
Health		3,650	50,916	83,810
Education and Welfare		54,314	71,550	72,430
Housing		0	0	0
Community Amenities		70,100	69,519	63,775
Recreation and Culture		42,411	21,014	25,800
Transport		352,230	271,214	262,000
Economic Services		3,010	4,714	3,620
Other Property and Services		51,800	140,270	56,200
		<u>1,863,149</u>	<u>2,008,399</u>	<u>1,371,379</u>
<b>EXPENSES</b>	1,2			
Governance		(255,954)	(199,538)	(205,088)
General Purpose Funding		(73,255)	(69,538)	(72,935)
Law, Order, Public Safety		(25,990)	(14,460)	(34,290)
Health		(40,932)	(71,644)	(109,848)
Education and Welfare		(74,800)	(165,763)	(171,026)
Housing		0	0	0
Community Amenities		(95,661)	(99,764)	(102,552)
Recreation & Culture		(595,479)	(421,946)	(394,453)
Transport		(710,870)	(595,007)	(711,264)
Economic Services		(80,352)	(66,622)	(73,473)
Other Property and Services		(95,356)	(125,890)	(31,457)
		<u>(2,048,648)</u>	<u>(1,830,172)</u>	<u>(1,906,386)</u>
<b>SUB-TOTAL</b>		(185,499)	178,227	(535,007)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(3,420)	6,730	6,150
Movement in Employee Benefit Provisions		7,326	4,256	9,501
Depreciation on Assets	2(a)	425,720	441,294	430,185
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase of Land & Buildings	3	(531,500)	(26,949)	(26,910)
Purchase Furniture and Equipment	3	(3,000)	(2,456)	(2,500)
Purchase Plant and Equipment	3	(263,450)	(147,792)	(133,000)
Purchase Infrastructure Assets - Roads	3	(469,860)	(262,264)	(305,700)
Purchase Infrastructure Assets - Footpaths	3	(70,000)	0	0
Purchase Infrastructure Assets - Other		(163,340)	(9,253)	(10,500)
Proceeds from Disposal of Assets	4	50,450	43,091	40,000
Repayment of Debentures	5	(64,264)	(72,807)	(74,121)
Proceeds from New Debentures	5	0	0	0
Transfers to Reserves (Restricted Assets)	6	(14,153)	(113,114)	(109,475)
Transfers from Reserves (Restricted Assets)	6	0	8,790	80,251
<b>Add Estimated Surplus/(Deficit) July 1 B/Fwd</b>	7	605,471	(55,393)	(55,393)
<b>Less Estimated Surplus/(Deficit) June 30 C/Fwd</b>	7	(42,908)	605,471	(80,919)
<b>Amount Required to be Raised from Rates</b>	8	<u>(636,611)</u>	<u>(613,111)</u>	<u>(605,600)</u>

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) 2007/08 Actual Balances**

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

**(d) Rounding Off Figures**

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

**(e) Rates, Grants, Donations and Other Contributions**

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

**(f) Goods and Services Tax**

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

**(g) Cash and Cash Equivalents**

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

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

**(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.

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

***Initial Recognition***

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

***Revaluation***

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

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

***Land Under Roads***

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



**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(k) Depreciation of Non-Current Assets**

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

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

Buildings	10 to 100 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	3 to 15 years
Tools	1 to 10 years
Landcare Equipment	1 to 10 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
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 - hotmix	15 years
Parks & Ovals	not depreciated

**(l) Investments and Other Financial Assets**

***Classification***

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

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

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

*(ii) Loans and receivables*

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

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

***Classification (Continued)***

*(iii) Held-to-maturity investments*

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

*(iv) Available-for-sale financial assets*

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

***Recognition and derecognition***

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

***Subsequent measurement***

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

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

***Impairment***

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(m) Estimation of Fair Value**

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

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

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

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

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

**(n) Impairment**

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

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

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

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

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

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

**(o) Trade and Other Payables**

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(p) Employee Benefits**

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

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

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

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

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

**(q) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(r) Provisions**

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

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(s) Superannuation**

The Shire of Tammin 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 TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	2009/10 Budget \$	2008/09 Actual \$	2008/09 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	23,219	23,468	12,757
General Purpose Funding	0	0	0
Law, Order, Public Safety	2,618	6,459	10,554
Health	0	0	0
Education and Welfare	3,523	13,834	13,062
Housing	0	0	0
Community Amenities	10,592	10,593	9,860
Recreation and Culture	74,048	82,013	87,004
Transport	290,623	290,320	282,328
Economic Services	480	480	480
Other Property and Services	20,617	14,132	14,140
	<u>425,720</u>	<u>441,299</u>	<u>430,185</u>
<b><u>By Class</u></b>			
Land and Buildings	68,031	67,870	57,405
Furniture and Equipment	6,955	7,508	5,306
Plant and Equipment	81,241	91,974	96,725
Tools	0	0	0
Landcare Equipment	0	0	0
Roads	190,000	194,588	190,000
Footpaths	31,889	31,889	31,889
Other	47,604	47,470	48,860
	<u>425,720</u>	<u>441,299</u>	<u>430,185</u>
<b>Borrowing Costs (Interest)</b>			
- Finance Lease Charges	0	0	0
- Debentures ( <i>refer note 5(a)</i> )	21,430	26,616	26,690
	<u>21,430</u>	<u>26,616</u>	<u>26,690</u>
<b>Rental Charges</b>			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	14,150	16,113	12,480
- Other Funds	19,000	19,853	18,000
Other Interest Revenue ( <i>refer note 13</i> )	1,300	2,885	300
	<u>34,450</u>	<u>38,851</u>	<u>30,780</u>

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

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

**(b) Statement of Objective**

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

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

**GOVERNANCE**

The Shire of Tammin is a local authority providing a representative government for its residents and ratepayers. The Shire of Tammin delivers needed services and facilities to maintain and enhance the quality of life and ensures equity in service provision for its people through responsible use of available resources.

In order to discharge its responsibilities to the community, the 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. The Shire of Tammin operations as disclosed in this Budget encompass the following service orientated activities/programs:

**GENERAL PURPOSE FUNDING**

Rates and their collection; Financial Assistance Grants from Grants Commission; Interest.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of various local laws; fire prevention; and animal control.

**HEALTH**

Food and water quality control; meat inspection and septic system inspection.

**EDUCATION AND WELFARE**

Support of school activities and landcare education. Provision of senior's accommodation

**HOUSING**

Provision of general rental accommodation when buildings not required by Staff.

**COMMUNITY AMENITIES**

Rubbish collection services; operation of tip; administration of the town planning scheme; landcare; maintenance of cemeteries; and public conveniences.

**RECREATION AND CULTURE**

Maintenance of halls; tennis/netball courts; oval and reserves; operation of library; heritage and history.

**TRANSPORT**

Construction and maintenance of streets, roads, bridges; street lighting; traffic and directional signs; depot maintenance; motor vehicle licence agency.

**ECONOMIC SERVICES**

Tourism; implementation of building controls; Community Development Officer; noxious weeds and vermin control.

**OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and operation costs.

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

<b>3. ACQUISITION OF ASSETS</b>	<b>2009/10 Budget \$</b>	<b>2008/09 Actual \$</b>	<b>2008/09 Budget \$</b>
The following assets are budgeted to be acquired during the year:			
<b><u>By Program</u></b>			
<b>Governance</b>		64,626	66,600
Chamber projector	3,000		
Sedan (replacement)	52,000		
<b>Education &amp; Welfare</b>		200	0
<b>Community Amenities</b>			
Cemetery Toilets	20,000		
<b>Recreation and Culture</b>		21,537	16,810
Kadjininy Kep changerooms	100,000		
Kadjininy Kep grounds	29,200		
Tennis Courts/BMX Track shade shelter	5,000		
Skateboard track	86,640		
Donnan Park Playground shade shelter	15,000		
Donnan Park BBQ covered way	30,000		
Donnan Park oval lighting	4,000		
Dam spillway & pump	40,000		
Whipper snippers (2)	1,000		
Lawn edger	450		
<b>Transport</b>		362,354	395,200
Truck	210,000		
Footpaths	70,000		
Roads	469,860		
<b>Economic Services</b>		0	0
Tourist Information Bay	3,500		
<b>Other Property and Services</b>		0	0
17 Uppill St - house	346,500		
	<u>1,486,150</u>	<u>448,717</u>	<u>478,610</u>
<b><u>By Class</u></b>			
Land Held for Resale	0	0	0
Land and Buildings	516,500	26,948	26,910
Furniture and Equipment	3,000	2,456	2,500
Plant and Equipment	263,450	147,792	133,000
Tools	0	0	0
Landcare Equipment	0	0	0
Infrastructure Assets - Roads	469,860	262,269	305,700
Infrastructure Assets - Footpaths	70,000	0	0
Infrastructure Assets - Other	163,340	9,252	10,500
	<u>1,486,150</u>	<u>448,717</u>	<u>478,610</u>



**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit (Loss)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
<b>Governance</b> Statesman Sedan	47,030	35,000	(12,030)
<b>Transport</b> Mitsubishi Truck	0	15,000	15,000
Moore Roller	0	450	450
	47,030	50,450	3,420

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit (Loss)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
Plant & Equipment	47,030	50,450	3,420
	47,030	50,450	3,420

<u>Summary</u>	2009/10 BUDGET \$
Profit on Asset Disposals	15,450
Loss on Asset Disposals	(12,030)
	<u>3,420</u>

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

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Particulars	Principal 1-Jul-09	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$
<b>Recreation &amp; Culture</b> 76-Kadjininy Kep - Drawn 23/6/2004 Expires 23/6/2014	207,599		36,551	34,360	171,048	207,599	12,050	14,282
<b>Transport</b> 77-Plant & Machinery - Drawn 26/4/2005 Expires 27/4/2015	167,084		23,941	22,581	143,143	167,084	9,210	10,819
<b>Other Property &amp; Services</b> 75-Housing - Drawn 12/1/2006 Expires 12/1/2010	12,236		12,236	22,547	0	12,236	170	1,515
	386,919	0	72,728	79,488	314,191	386,919	21,430	26,616

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

**(b) New Debentures - 2009/10**

No new debentures are proposed for the 2009/10 financial year.

**(c) Unspent Debentures**

The Shire of Tammin had no unspent debenture funds as at 30th June 2009 nor is it expected to have unspent debenture funds as at 30th June 2010.

**(d) Overdraft**

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	<b>2009/10 Budget \$</b>	<b>2008/09 Actual \$</b>	<b>2008/09 Budget \$</b>
<b>6. RESERVES</b>			
<b>Cash Backed Reserves</b>			
<b>(a) Information &amp; Technology Reserve</b>			
Opening Balance	12,624	11,863	11,864
Amount Set Aside / Transfer to Reserve	505	761	593
Amount Used / Transfer from Reserve	0	0	0
	<u>13,129</u>	<u>12,624</u>	<u>12,457</u>
<b>(b) Plant Reserve</b>			
Opening Balance	283,748	175,280	175,280
Amount Set Aside / Transfer to Reserve	11,350	108,468	105,764
Amount Used / Transfer from Reserve	0	0	(70,000)
	<u>295,098</u>	<u>283,748</u>	<u>211,044</u>
<b>(c) Long Service Leave Reserve</b>			
Opening Balance	11,691	10,984	10,984
Amount Set Aside / Transfer to Reserve	468	707	549
Amount Used / Transfer from Reserve	0	0	(10,251)
	<u>12,159</u>	<u>11,691</u>	<u>1,282</u>
<b>(d) Aged Pensioner Units Reserve</b>			
Opening Balance	40,887	38,420	38,420
Amount Set Aside / Transfer to Reserve	1,635	2,467	1,921
Amount Used / Transfer from Reserve	0	0	0
	<u>42,522</u>	<u>40,887</u>	<u>40,341</u>
<b>(e) Entitlements Reserve</b>			
Opening Balance	4,872	12,951	12,951
Amount Set Aside / Transfer to Reserve	195	711	648
Amount Used / Transfer from Reserve	0	(8,790)	0
	<u>5,067</u>	<u>4,872</u>	<u>13,599</u>
<b>(f) Housing Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Cash Backed Reserves</b>	<b>367,975</b>	<b>353,822</b>	<b>278,723</b>

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

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2010 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

6. RESERVES (Continued)	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Information & Technology Reserve	505	761	593
Plant Reserve	11,350	108,468	105,764
Long Service Leave Reserve	468	707	549
Aged Pensioner Units Reserve	1,635	2,467	1,921
Entitlements Reserve	195	711	648
Housing Reserve	0	0	0
	<u>14,153</u>	<u>113,114</u>	<u>109,475</u>
<b>Transfers from Reserves</b>			
Information & Technology Reserve	0	0	0
Plant Reserve	0	0	(70,000)
Long Service Leave Reserve	0	0	(10,251)
Aged Pensioner Units Reserve	0	0	0
Entitlements Reserve	0	(8,790)	0
Housing Reserve	0	0	0
	<u>0</u>	<u>(8,790)</u>	<u>(80,251)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>14,153</u>	<u>104,324</u>	<u>29,224</u>

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

**Information & Technology Reserve**

- to be used to fund IT requirements.

**Plant Reserve**

- to be used for the purchase of major plant and machinery.

**Long Service Leave Reserve**

- to be used fund Staff long service leave liabilities.

**Aged Pensioner Units Reserve**

- to be used for the maintenance and upgrade of Tamma Village units.

**Entitlements Reserve**

- to be used to fund Staff leave entitlement liabilities.

**Housing Reserve**

- to be used to fund the provision of Staff housing.

The other Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	91,488	748,797	78,817
Cash - Restricted	367,975	353,822	278,723
Receivables	43,601	43,601	38,088
Inventories	<u>0</u>	<u>0</u>	<u>0</u>
	503,064	1,146,220	395,628
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions	<u>(177,997)</u>	<u>(186,927)</u>	<u>(197,824)</u>
<b>NET CURRENT ASSET POSITION</b>	325,067	959,293	197,804
Less: Cash - Restricted	<u>(367,975)</u>	<u>(353,822)</u>	<u>(278,723)</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><u>(42,908)</u></u>	<u><u>605,471</u></u>	<u><u>(80,919)</u></u>

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

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

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

**8. RATING INFORMATION - 2009/10 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$ (cents)</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2009/10 Budgeted Rate Revenue \$</b>	<b>2009/10 Budgeted Interim Rates \$</b>	<b>2009/10 Budgeted Back Rates \$</b>	<b>2009/10 Budgeted Total Revenue \$</b>	<b>2008/09 Actual \$</b>
<b>General Rate</b>								
Gross Rental Value	13.7565	75	385,216	52,992	0	0	52,992	54,986
Unimproved Value	0.9443	169	61,052,500	576,519	1,000	0	577,519	562,982
<b>Sub-Totals</b>		244		629,511	1,000	0	630,511	617,968
<b>Minimum Rates</b>	<b>Minimum \$</b>							
Gross Rental Value	\$350	59	30,899	20,650	0	0	20,650	13,200
Unimproved Value	\$350	19	338,107	6,650	0	0	6,650	3,000
<b>Sub-Totals</b>		78		27,300	0	0	27,300	16,200
Specified Area Rates (Note 9)							657,811	634,168
Ex-Gratia Rates							0	0
							4,400	4,349
Discounts							662,211	638,517
							(25,600)	(25,406)
<b>Totals</b>							<b>636,611</b>	<b>613,111</b>

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

The general rates detailed above for the 2009/10 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**9. SPECIFIED AREA RATE - 2009/10 FINANCIAL YEAR**

The Shire of Tammin did not levy a Specified Area Rate for 2008/09 and does not intend to levy a Specified Area Rate for 2009/10.

**10. SERVICE CHARGES - 2009/10 FINANCIAL YEAR**

The Shire of Tammin did not levy a Service Charge for 2008/09 and does not intend to impose a Service Charge for 2009/10.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2009/10 Budget \$</b>	<b>2008/09 Actual \$</b>	<b>2008/09 Budget \$</b>
Governance	3,300	226	3,230
General Purpose Funding	1,200	1,343	1,200
Law, Order, Public Safety	920	1,643	340
Health	3,650	6,393	6,920
Education and Welfare	48,614	49,543	52,980
Housing	0	0	0
Community Amenities	70,100	69,491	63,775
Recreation & Culture	38,540	8,215	21,980
Transport	0	8,209	0
Economic Services	2,950	2,315	3,600
Other Property & Services	45,900	113,636	44,870
	<u>215,174</u>	<u>261,014</u>	<u>198,895</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**

5% discount on all rates is allowed if all rates and charges (including any arrears) are paid by the due date. Entitled pensioners (under the Local Government (Rates, Rebates and Deferments) Act) are eligible where 50% of the rates are paid in full.

**13. INTEREST CHARGES AND INSTALMENTS - 2009/10 FINANCIAL YEAR**

Four instalments at intervals of approximately 2 months is offered to rate payers for the payment of rates and charges, with an additional administrative charge of \$10 per instalment for the last 3 being levied and simple interest of 5.5% being charged.

Simple interest of 11% is levied and accrued daily on rates (except for entitled pensioners) outstanding and due and payable 35 days after the issue of the notice or, if instalments are selected, when the debt remains unpaid after being due and payable.

**14. COUNCILLORS' REMUNERATION**

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

	<b>2009/10 Budget \$</b>	<b>2008/09 Actual \$</b>	<b>2008/09 Budget \$</b>
Meeting Fees	5,120	4,440	5,120
President's Allowance	1,000	1,000	1,000
Travelling Expenses	1,800	1,810	900
	<u>7,920</u>	<u>7,250</u>	<u>7,020</u>

**SHIRE OF TAMMIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**15. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	<b>2009/10 Budget \$</b>	<b>2008/09 Actual \$</b>	<b>2008/09 Budget \$</b>
Cash - Unrestricted	209,342	748,797	78,817
Cash - Restricted	<u>367,975</u>	<u>353,822</u>	<u>278,723</u>
	<u><u>577,317</u></u>	<u><u>1,102,619</u></u>	<u><u>357,540</u></u>

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

Information & Technology Reserve	13,129	12,624	12,457
Plant Reserve	295,098	283,748	211,044
Long Service Leave Reserve	12,159	11,691	1,283
Housing Reserve	0	0	0
Entitlements Reserve	5,067	4,872	13,599
Aged Pensioner Units Reserve	<u>42,522</u>	<u>40,887</u>	<u>40,341</u>
	<u><u>367,975</u></u>	<u><u>353,822</u></u>	<u><u>278,724</u></u>

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

Net Result	441,466	791,337	70,595
Amortisation	0	0	0
Depreciation	425,720	441,299	430,185
(Profit)/Loss on Sale of Asset	(3,420)	6,731	6,150
(Increase)/Decrease in Receivables	0	(5,513)	0
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	(8,464)	(13,917)	(5,287)
Increase/(Decrease) in Accrued Interest	(466)	(454)	0
Increase/(Decrease) in Employee Provisions	7,326	9,008	9,501
Grants/Contributions for the Development of Assets	<u>(283,150)</u>	<u>(203,485)</u>	<u>(207,560)</u>
<b>Net Cash from Operating Activities</b>	<u><u>579,012</u></u>	<u><u>1,025,006</u></u>	<u><u>303,584</u></u>

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

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20,000	20,000	10,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u><u>120,000</u></u>	<u><u>120,000</u></u>	<u><u>110,000</u></u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u><u>314,191</u></u>	<u><u>386,919</u></u>	<u><u>386,999</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**16. TRUST FUNDS**

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

Detail	Balance 01-Jul-09 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-10 \$
Housing Bonds	1,540.00	240.00	(240.00)	1,540.00
Tamma Village Bonds	0.00	0.00	0.00	0.00
Best Memorial Trust	441.00	0.00	(441.00)	0.00
Prepaid Rates	13,000.00	0.00	(13,000.00)	0.00
	<u>14,981.00</u>			<u>1,540.00</u>

**17. MAJOR LAND TRANSACTIONS**

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

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

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

**SHIRE OF TAMMIN  
FEES & CHARGES FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**All charges are inclusive of GST where applicable**

**GST  
(Yes/No)**

**GENERAL PURPOSE INCOME**

General Rate Gross Rental Value (GRV) (cents in the dollar)	13.7565 cents	N
General Rate Unimproved Capital Value (UV) (cents in the dollar)	0.9443 cents	N
Minimum Rate – Gross Rental Values (GRV)	\$350.00	N
Minimum Rate – Unimproved Capital Values (UV)	\$350.00	N
Rate Enquiry Fee (including orders & requisitions)	\$27.50	Y
Debit Card transactions	1.05%	Y
Credit Card transactions	2.00%	Y
Minimum charge	\$1.10	Y

**GOVERNANCE – Other Governance**

Electoral roll/Owners & Occupiers Roll	\$10.00	Y
Freedom of Information (FOI) Application fee	\$30.00	Y
Freedom of Information (FOI) Internal review of determination	\$11.00	Y

**LAW, ORDER AND PUBLIC SAFETY – Fire Prevention**

Sale of maps	\$11.00	Y
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**LAW, ORDER AND PUBLIC SAFETY – Animal Control**

Wandering at large (infringement)	\$100.00	N
Unlicensed (infringement)	\$100.00	N
Impounding fee	\$20.00	N
Release fee (including feeding fee)	\$50.00	N
Dog destruction	\$20.00	N
Dog Registrations (as per the Second Schedule of the Dog Regulations)		
Dogs kept on owners premises	Unsterilised 1 Year	\$30.00 N
	Unsterilised 3 Years	\$75.00 N
	Sterilised 1 Year	\$10.00 N
	Sterilised 3 Years	\$18.00 N
Dogs used for droving (working dogs)	Unsterilised 1 Year	\$7.50 N
	Unsterilised 3 Years	\$18.75 N
	Sterilised 1 Year	\$2.50 N
	Sterilised 3 Years	\$4.50 N
Dogs owned by Pensioners	Unsterilised 1 Year	\$15.00 N
	Unsterilised 3 Years	\$37.50 N
	Sterilised 1 Year	\$5.00 N
	Sterilised 3 Years	\$9.00 N
Animal Traps	Security deposit	\$33.00 Y
(hirer responsible for animal destruction)	Hire fee – weekly (minimum)	\$11.00 Y

**HEALTH**

**Septic Tank Application Fees**

Application Fee & grant for a permit to use (domestic)	\$216.00	N
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**Registered Premises**

Street stalls/vendors/hawkers – one off registration fee	\$200.00	N
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**SHIRE OF TAMMIN  
FEES & CHARGES FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**All charges are inclusive of GST where applicable**

**GST  
(Yes/No)**

**HOUSING**

Employee provided housing (all housing types)		\$50.00	N
Private housing	weekly 2 bedroom type & duplex	\$115.00	N
	weekly 3 bedroom type	\$135.00	N
	weekly 4 bedroom type	\$150.00	N
Aged Units (Tamma Village)	Single	\$83.00	N
	Couple	\$110.00	N
Bond (as per Tenancies Act – except Seniors Units)	4 weeks rental		N
Water consumption	tenants to pay		
Electricity consumption	tenants to pay		
Gas consumption	tenants to pay		

**COMMUNITY AMENITIES – Sanitation Household Refuse**

Rubbish service – per bin per year (50% discount for entitled pensioners)		\$125.00	N
Commercial Rate Putrescibles		\$30.00/m <sup>3</sup> or tonne	Y
Trucks		\$11.00/m <sup>3</sup>	Y
Grain Disposal		\$10.00/m <sup>3</sup>	Y
Car Bodies		\$22.00	Y
	if collected from Tammin Townsite	Free	Y
Truck/Plant Bodies		\$165.00	Y
	if collected from Tammin Townsite	Free	Y
Passenger car tyres		\$5.50	Y
Light Truck		\$11.00	Y
Farm Machinery/Plant tyres		\$16.50	Y
Asbestos Waste	Commercial	\$110.00/m <sup>3</sup>	Y
	Residential (<1m <sup>3</sup> )	\$88.00/m <sup>3</sup>	Y
General Waste	Single axle trailer (car towed)	\$15.00	Y
	Tandem Axle Trailer (car towed)	\$25.00	Y
	Other/Boot (car)	\$11.00	Y
Special burial including animal, fibreglass etc		\$55.00/m <sup>3</sup>	Y
Large Volumes – > 30m <sup>3</sup>		(by negotiation)	Y
Undefined Waste – at direction of contractor		\$55.00/m <sup>3</sup>	Y

**COMMUNITY AMENITIES – Other Community Amenities**

Photocopying	Black A4/Foolsap – single sided	\$0.20	Y	
	Black A4/Foolsap – double sided	\$0.30	Y	
	Black A3 – single sided	\$0.30	Y	
	Black A3 – double sided	\$0.40	Y	
	Colour A4/Foolsap – single sided	\$1.00	Y	
	Colour A4/Foolsap – double sided	\$2.00	Y	
	Colour A3 – single sided	\$2.00	Y	
	Colour A3 – double sided	\$4.00	Y	
	Tammin Tabloid Advertising	Local commercial business 9cm x 9cm	\$5.00	Y
		Local community organisations	\$0.00	Y
Local personal 9cm x 9cm		\$3.50	Y	
Outside Shire		Full page	\$14.50	Y
		Half page	\$8.80	Y
	Quarter page	\$5.50	Y	
Facsimile	Receiving – each page	\$0.50	Y	
	Transmitting	first page	\$1.50	Y
		each page thereafter	\$1.00	Y
Spiral binding		\$5.50	Y	
Laminating (A4/A3)		\$5.50	Y	

**SHIRE OF TAMMIN  
FEES & CHARGES FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**All charges are inclusive of GST where applicable**

**GST  
(Yes/No)**

**Cemetery Fees**

*Form of Grant of Right of Burial for Land*

Land 2.4 metres x 1.2 metres	\$30.00	Y
Land 2.4 metres x 2.4 metres	\$50.00	Y
Land 2.4 metres x 3.6 metres	\$60.00	Y

*Interment In all Ground*

Grave 1.8 metres deep	\$500.00	Y
Any child under 12 years in grave 1.8 metres deep	\$500.00	Y
Any stillborn child	\$500.00	Y

*If graves are required to be sunk deeper than 1.8 metres*

For an additional 300 millimetres	\$100.00	Y
For second additional 300 millimetres	\$100.00	Y
For third additional 300 millimetres	\$100.00	Y
...and so on for each additional 300 millimetres		

*Re-opening any grave*

For each interment	\$500.00	Y
For each interment of a child under 12 years of age	\$500.00	Y
For each interment of a stillborn child	\$500.00	Y
For removal of edging tiles, plants, grass, shrubs, etc. according to time required per man per hour at	\$40.00	Y

*Extra charges*

Interment without due notice (all graves)	\$75.00	Y
Interment not in usual hours Monday – Friday	\$70.00	Y
Weekends and Public Holidays	\$150.00	Y
For late arrival at cemetery gates of funeral	\$50.00	Y
Fee for exhumation (additional charges)	\$800.00	Y
Re-opening grave for exhumation	\$800.00	Y
Re-opening grave for exhumation of child under 12 years of age	\$800.00	Y
Re-interment in new grave after exhumation	\$350.00	Y
Re-interment in new grave after exhumation of child under 12	\$350.00	Y

*Miscellaneous Charges*

Registration of Transfer of Right of Burial	\$10.00	Y
For copy of Right of Burial	\$10.00	Y
For grave number plate	\$15.00	Y
Special Permit fee for a single interment	\$30.00	Y
Grave reservation fee	\$15.00	Y
Making a search in register	\$10.00	Y
Permission to erect a headstone	\$25.00	Y
Permission to erect kerbing	\$25.00	Y
Permission to erect monument	\$50.00	Y
Permission to erect name plate	\$25.00	Y

*Niche Wall*

Cost for Council to inter ashes and place plaque	\$100.00	Y
Cost if interment is not performed by Council	\$40.00	Y

**Cooinda**

Rental – lot 15 – 17 Donnan St per week	\$20.00	Y
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**SHIRE OF TAMMIN  
FEES & CHARGES FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

**All charges are inclusive of GST where applicable**

**GST  
(Yes/No)**

**Community Bus Hire**

All Groups plus cleaning (at cost)	\$0.70/km + fuel	Y
Seniors plus cleaning (at cost)	\$0.35/km + fuel	Y

**RECREATION AND CULTURE – Halls, Ovals & Recreation Areas**

Hire of Halls, Donnan Park and Kadjiny Kep		
Local people/organisations	with liquor	\$200.00
	without liquor	\$100.00
Outside people/organisations	with liquor	\$400.00
	without liquor	\$300.00
Hire of Lesser Hall for meeting use only (with minor use of kitchen)		\$50.00
Bond		\$300.00

Where "local" refers to Shire of Tammin residents and electors. With the hire of Donnan Park and Kadjiny Kep the facility will become closed to the general public.

Employment Agency – Lesser Hall	\$25.00	Y
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**Equipment Hire**

Hire of individual tables	\$5.50 per table per day	Y
Hire of chairs @ ten stack each (minimum ten)	\$11.00 per stack	Y

**Charge for Community Groups wishing to fundraise at Shire run events**

Licensed Bar	\$100.00	Y
Food Stalls	\$30.00	Y

1. Rehearsals and decorating may take place free of charge up to 24 hours prior to the time hired unless facility is booked. Any other rehearsals are charged at the set rate.
2. Hirers are responsible for setting up, repacking chairs and cleaning. Excess cleaning is chargeable to the hirer. Cleaning is the responsibility of the hirer.
3. Tammin Primary School – 50% of cost.
4. A bond not exceeding \$300.00 must be charged to all hirers based on the above.

Camping at Donnan Park	per week	\$50.00
	plus per person	\$5.00
Camping Bond		\$200.00

**Annual Rentals**

Tammin Cricket Club	\$440.00	Y
Kellerberrin/Tammin Football Club	\$462.50	Y
Tammin Hockey Club	\$200.00	Y
Tammin School	\$100.00	Y

**Oval**

Local Commercial Organisations	\$55.00	Y
Commercial Organisations other than District	\$110.00	Y
Public Bodies (plus charges for buildings used)		
Circus	With Power	\$110.00
	Without Power	\$55.00
Deposit		\$100.00
Masterkey		\$50.00

**RECREATION AND CULTURE – Library**

Lost and/or damaged item - actual replacement/repair cost plus processing fee	\$5.50	Y
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**SHIRE OF TAMMIN  
FEES & CHARGES FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2010**

<b>All charges are inclusive of GST where applicable</b>		<b>GST (Yes/No)</b>
<b><u>TRANSPORT – Traffic Control</u></b>		
Removal of abandoned vehicles	\$110.00	Y
<b><u>ECONOMIC SERVICES – Saleyards</u></b>		
Saleyard fees (per head)	\$0.25	Y
<b><u>ECONOMIC SERVICES – Other Economic Services</u></b>		
Standpipe Water Charges	per kilolitre cost price plus 10% administration	Y
<b><u>OTHER PROPERTY &amp; SERVICES – Private Works</u></b>		
Labour charge out rate (per hour)	Outside Staff	\$40.00 Y
	Supervisor	\$50.00 Y
Plant Hire Charges (per hour plus operator cost)		
	Grader	\$100.00 Y
	Loader	\$90.00 Y
	Truck (6 wheeler)	\$80.00 Y
	Truck Combo	\$120.00 Y
	Self Propelled Roller (multi-tyred)	\$80.00 Y
	Self Propelled Roller (steel vibrating)	\$80.00 Y
	3380 Tractor	\$50.00 Y
	Broom/Slasher/Mowers	\$50.00 Y
	Utilities/light vehicles	\$60.00 Y
Plant Hire Charges (per day without operator)		
	Hand plant (plate compactor etc.)	\$75.00 Y
Materials Charge		
	Sand per load (yellow/white/soil)	\$100.00 Y
	Gravel per load	\$100.00 Y
	Blue metal (per tonne)	Cost plus 10% Y
	Metal dust (per tonne)	Cost plus 10% Y
	All in one (per tonne)	Cost plus 10% Y
	Mulch (Trailer Load Pick-up)	\$20.00 Y
	Mulch (Truck Load Delivered)	\$100.00 Y
<b><u>OTHER PROPERTY &amp; SERVICES – Other Property &amp; Services</u></b>		
Hunts Well Repeater Tower – BroadbandNet (lease) per year	\$500.00	Y
Pt lots 12 & 19 Donnan St (rear of Frearson Park) - per week	\$10.00	Y

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>BALANCE SHEET</b>		
<b>A01101</b>	<b>Municipal Fund Bank</b>	
	Balance brought forward	\$746,917
	Transfer to Reserve Funds	(\$14,153)
	Transfers from Reserves	\$0
	Cash movements	(\$643,157) Say
		\$89,607
<b>A01105</b>	<b>Municipal Fund DOT Bank</b>	
	Balance brought forward	\$1,331
	Cash movements - no net activity	\$0 Say
		\$1,331
<b>A01107</b>	<b>Petty Cash &amp; Cash Float Advance</b>	
	Balance brought forward	\$550 Say
		\$550
<b>A01111</b>	<b>Reserve Fund Bank</b>	
	Balance brought forward	\$0
	All funds invested in separate Reserves	\$0 Say
		\$0
<b>A01111</b>	<b>Information &amp; Technology Reserve</b>	
	Balance brought forward	\$12,624
	Interest	\$505
	Additions & (utilisation)	\$0 Say
		\$13,129
<b>A01112</b>	<b>Plant Reserve</b>	
	Balance brought forward	\$283,748
	Interest	\$11,350
	Additions (sum similar to allocations depreciation) & (utilisation)	\$0 Say
		\$295,098
<b>A01113</b>	<b>Long Service Leave Reserve</b>	
	Balance brought forward	\$11,691
	Interest	\$468
	Additions (to match projected liability) & (utilisation)	\$0 Say
		\$12,159
<b>A01114</b>	<b>Housing Reserve</b>	
	Balance brought forward	\$0
	Interest	\$0
	Additions & (utilisation)	\$0 Say
		\$0
<b>A01115</b>	<b>Entitlements Reserve</b>	
	Balance brought forward	\$4,872
	Interest	\$195
	Additions & (utilisation)	\$0 Say
		\$5,067
<b>A01116</b>	<b>Aged Pensioner Units Reserve</b>	
	Balance Brought Forward	\$40,887
	Interest	\$1,635
	Additions (Item 11.1.2 - 11/2/2004 ) & (utilisation)	\$0 Say
		\$42,522
<b>A01121</b>	<b>Sundry Debtors - Rates</b>	
	Balance brought forward	\$19,115
	No anticipated net change	\$0 Say
		\$19,115
<b>A01122</b>	<b>Sundry Debtors - Other</b>	
	Balance brought forward	\$24,486
	No anticipated net change	\$0 Say
		\$24,486
<b>A01190</b>	<b>Stocks - Fuels &amp; Materials, Books</b>	
	Balance Brought Forward	\$0
	No anticipated net change	\$0 Say
		\$0
<b>L01215</b>	<b>Sundry Creditors Control</b>	
	Balance brought forward	\$69,146
	No anticipated net change	\$0 Say
		\$69,146

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>L01258</b>	<b>FESA ESL Liability</b>	
	Balance brought forward	\$863
	Collections anticipated	\$14,500
	Collections disbursed anticipated	(\$14,500)
	No anticipated net change	\$0 Say \$863
<b>L01259</b>	<b>DOT Liability</b>	
	Balance brought forward	\$1,331
	No anticipated net change	\$0 Say \$1,331
<b>L0131</b>	<b>PAYG Liability</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>2200</b>	<b>Tax Clearing</b>	
	Balance brought forward	(\$9,091)
	No anticipated net change	\$0 Say (\$9,091)
<b>L0137</b>	<b>Reportable FBT</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>L0134</b>	<b>Child Support Agency</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>L0136</b>	<b>Superannuation</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>L0133</b>	<b>Prepaid Income</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>L0135</b>	<b>MEU</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0
<b>L01222</b>	<b>Accrued Interest - Current</b>	
	Balance brought forward	\$2,202
	Loan interest accrual reversal - 1 July	(\$2,202)
	Loan interest accrual - 30 June	\$1,736 Say \$1,736
<b>L01235</b>	<b>Accrued Salaries &amp; Wages</b>	
	Balance brought forward	\$10,100
	No anticipated net change	\$0 Say \$10,100
<b>L01221</b>	<b>Loan Liability - Current</b>	
	Balance brought forward	\$72,728
	2009/10 Loan repayments - See Appendix	(\$72,728)
	2010/11 Loan principal repayments (from Loan Liability - Non-Current)	\$64,264 Say \$64,264
<b>L01225</b>	<b>Provision For Annual Leave Current</b>	
	Balance brought forward	\$39,648
	No anticipated net change	\$0 Say \$39,648
<b>L01226</b>	<b>Provision For LSL Current</b>	
	Balance brought forward	\$0
	No anticipated net change	\$0 Say \$0



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>A0151</b>	<b>Land</b>	
	<i>Balance brought forward</i>	\$37,850 Say      \$37,850
<b>A0168000</b>	<b>Land Purchases</b>	
<b>E168029</b>	<i>Lots 142 &amp; 143 Uppill St - Royalties for Regions</i>	\$15,000 Say      \$15,000
<b>E168000</b>	<b>Land Disposals</b>	
	<i>No anticipated activity</i>	\$0 Say      \$0
<b>A01522</b>	<b>Buildings</b>	
	<i>Balance brought forward</i>	\$2,343,113 Say      \$2,343,113
<b>A01523</b>	<b>Buildings Purchases</b>	
<b>E168041</b>	<b>17 Uppill St - Royalties for Regions Residence</b>	
	<i>- transportable 2 bedroom 1 bathroom residence</i>	\$300,000
	<i>- landfill</i>	\$10,000
	<i>- carport</i>	\$10,000
	<i>- septic</i>	\$6,000
	<i>- fencing (105m)</i>	\$10,500
	<i>- shed</i>	\$10,000
	<b>Kadjininy Kep Royalties for Regions</b>	
<b>E168042</b>	<i>- change rooms</i>	\$100,000
	<b>Cemetery - Royalties for Regions</b>	
<b>E168043</b>	<i>- Eco toilet</i>	\$20,000
	<b>Tennis Courts/BMX track - Royalties for Regions</b>	
<b>E168044</b>	<i>- shade shelter</i>	\$5,000
	<b>Donnan Park</b>	
<b>E168045</b>	<i>- Shade shelter over playground - Royalties for Regions</i>	\$15,000
<b>E168046</b>	<i>- Paved covered way / BBQ - RLCIP</i>	\$30,000 Say      \$516,500
<b>E16800*</b>	<b>Buildings Disposals</b>	
	<i>No anticipated activity</i>	\$0 Say      \$0
<b>A01521</b>	<b>Buildings Accumulated Depreciation</b>	
	<i>Balance brought forward</i>	\$499,128
	<i>Depreciation raised in Asset Register</i>	\$68,031
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$0 Say      \$567,159
<b>A0154</b>	<b>Furniture &amp; Equipment</b>	
	<i>Balance brought forward</i>	\$199,869 Say      \$199,869
<b>E168200</b>	<b>Furniture &amp; Equipment Purchases</b>	
<b>E168215</b>	<i>Chamber ceiling mounted projector and screen</i>	\$3,000 Say      \$3,000
<b>E16820*</b>	<b>Furniture &amp; Equipment Disposals</b>	
	<i>No anticipated activity</i>	\$0 Say      \$0
<b>A01541</b>	<b>Furniture &amp; Equipment Accumulated Depreciation</b>	
	<i>Balance brought forward</i>	\$183,321
	<i>Depreciation raised in Asset Register</i>	\$6,955
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$0 Say      \$190,276
<b>A01572</b>	<b>Plant &amp; Equipment</b>	
	<i>Balance brought forward</i>	\$1,445,664 Say      \$1,445,664
<b>E168500</b>	<b>Plant &amp; Equipment Purchases</b>	
<b>E168516</b>	<i>TN.1 Statesman sedan replacement (~30,000km)</i>	\$52,000
<b>E168526</b>	<i>6 wheeler truck</i>	\$210,000
<b>E168528</b>	<i>Whipper Snipers (2)</i>	\$1,000
<b>E168528</b>	<i>Lawn edger</i>	\$450 Say      \$263,450
	<b>Plant &amp; Equipment Disposals</b>	
<b>E168525</b>	<i>TN.1 Statesman sedan (Cash \$35,000, AR \$47,030, Deprn \$0)</i>	\$47,030
<b>E168529</b>	<i>Moore Roller (Cash \$450, AR \$5,000, Deprn \$5,000)</i>	\$5,000
<b>E168527</b>	<i>TN.229 Mitsubishi FV458 truck (Cash \$15,000, AR \$67,099, Deprn \$67,099)</i>	\$67,099 Say      \$119,129

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>A01571</b>	<b>Plant &amp; Equipment Accumulated Depreciation</b>	
	Balance brought forward	\$1,009,723
	Depreciation raised in Asset Register	\$81,241
	Less Depreciation written back to Asset Register on Asset disposal	
	- Moore Roller (scrap)	(\$5,000)
	- TN.229 Mitsubishi FV458 truck	(\$67,099) Say
		\$1,018,865
<b>A01582</b>	<b>Tools</b>	
	Balance brought forward	\$2,796 Say
		\$2,796
<b>E16860*</b>	<b>Tools Purchases</b>	
	No anticipated activity	\$0 Say
		\$0
<b>E16860*</b>	<b>Tools Disposals</b>	
	No anticipated activity	\$0 Say
		\$0
<b>A05181</b>	<b>Tools Accumulated Depreciation</b>	
	Balance brought forward	\$2,796
	Depreciation raised in Asset Register - Assets fully depreciated	\$0
	Less Depreciation written back to Asset Register on Asset disposal	\$0 Say
		\$2,796
<b>A01533</b>	<b>Infrastructure - Roads</b>	
	Balance brought forward	\$29,998,172 Say
		\$29,998,172
<b>E16810*</b>	<b>Infrastructure - Road Construction</b>	
<b>A168100</b>	2009/10 Construction - see Schedule 12	\$469,860 Say
		\$469,860
<b>A01531</b>	<b>Infrastructure - Roads Accumulated Depreciation</b>	
	Balance brought forward	\$9,949,190
	Depreciation calculated by Cardno BSD through ROMAN	\$190,000 Say
	Balance Carried Forward	\$10,139,190
<b>A0156</b>	<b>Infrastructure - Footpaths</b>	
	Balance brought forward	\$455,558
<b>E1681**</b>	2009/10 Construction - see Schedule 12	\$70,000 Say
		\$525,558
<b>A01561</b>	<b>Infrastructure - Footpaths Accumulated Depreciation</b>	
	Balance brought forward	\$282,520
	Depreciation raised in Asset Register	\$31,889 Say
		\$314,409
<b>A01552</b>	<b>Infrastructure - Other</b>	
	Balance brought forward	\$984,830 Say
		\$984,830
<b>E168400</b>	<b>Infrastructure Other - Purchases</b>	
<b>E168409</b>	<b>Donnan Park - Grounds lighting</b>	
	- provision for the upgrade of 2 x 2000W lamps (11.14 - 16/7/2008)	\$4,000
<b>E168405</b>	<b>Kadjininy Kep Royalties for Regions</b>	
	- pathways	\$5,000
	- concrete loading pad	\$3,000
	- hard pan area	\$7,000
	- realign southern fence	\$12,000
	- fence between change rooms and FESA shed	\$2,200
<b>E168406</b>	Dam Spillway, non-return valve, transfer pump - Royalties for Regions	\$40,000
<b>E168407</b>	Tourist Information Bay refurbish and signage	\$3,500
<b>E168408</b>	Skateboard Track - Royalties for Regions	\$86,640 Say
		\$163,340
<b>A01551</b>	<b>Infrastructure Other Accumulated Depreciation</b>	
	Balance brought forward	\$171,970
	Depreciation raised in Asset Register	\$47,604 Say
		\$219,574
<b>L01710</b>	<b>Loan Liability - Non Current</b>	
	Balance brought forward	\$314,191
	2010/11 Loan principal repayments transferred to Loan Liability - Current	(\$64,264) Say
		\$249,927

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>L01230</b>	<b>Provision For LSL Non-Current</b>	
	<i>Balance brought forward</i>	\$22,761
	<i>2009/10 Change - Accrued to 30 June 2010</i>	\$7,326 Say
		\$30,087
<b>3-8000</b>	<b>Municipal Accumulation Account</b>	
	<i>Balance brought forward</i>	\$3,607,554
	<i>Transfers to Reserves - as per Reserve Funds worksheet</i>	(\$14,153)
	<i>Transfers from Reserves - as per Reserve Funds worksheet</i>	\$0 Say
		\$3,593,401
<b>L0190*</b>	<b>Reserve Equity</b>	
	<i>Balance brought forward</i>	\$353,822
	<i>Interest - as per Reserve Funds worksheet</i>	\$14,153
	<i>Additions - as per Reserve Funds worksheet</i>	\$0
	<i>Utilisations - as per Reserve Funds worksheet</i>	\$0 Say
		\$367,975
<b>L01911</b>	<b>Asset Revaluation Reserve</b>	
	<i>Balance brought forward</i>	\$20,039,815
	<i>No anticipated activity</i>	\$0 Say
		\$20,039,815
<b>A01131</b>	<b>Trust Fund Bank</b>	
	<i>Balance brought forward</i>	\$14,981
	<i>Anticipated deposits</i>	\$240
	<i>Anticipated disbursements</i>	(\$13,681)
		\$1,540
<b>L01270</b>	<b>Trust Creditors - Nomination Deposits</b>	
	<i>Balance brought forward</i>	\$0
<b>L012701</b>	<i>4 nomination deposits @ \$80</i>	\$240
<b>L012702</b>	<i>4 nomination deposits disbursement @ \$80</i>	(\$240)
		\$0
<b>L01271</b>	<b>Trust Creditors - Housing Bonds</b>	
	<i>Balance brought forward</i>	\$1,540
<b>L012711</b>	<i>Anticipated deposits</i>	\$0
<b>L012712</b>	<i>Anticipated disbursements</i>	\$0
		\$1,540
<b>L01276</b>	<b>Trust Creditors - Tamma Village Bonds</b>	
	<i>Balance brought forward</i>	\$0
<b>L012761</b>	<i>Anticipated deposits</i>	\$0
<b>L012762</b>	<i>Anticipated disbursements</i>	\$0
		\$0
<b>L01279</b>	<b>Trust Creditors - Best Memorial Trust</b>	
	<i>Balance brought forward</i>	\$441
<b>L012791</b>	<i>Anticipated deposits</i>	\$0
<b>L012792</b>	<i>Art purchases</i>	(\$441)
		\$0
<b>L01281</b>	<b>Trust Creditors - Sale of Land (Non Payment of Rates)</b>	
	<i>Balance brought forward</i>	\$0
<b>L012811</b>	<i>Anticipated deposits</i>	\$0
<b>L012812</b>	<i>Anticipated disbursements</i>	\$0
		\$0
<b>L01284</b>	<b>Trust Creditors - Pre-paid Rates</b>	
	<i>Balance brought forward</i>	\$13,000
<b>L012841</b>	<i>Anticipated deposits</i>	\$0
<b>L012842</b>	<i>Anticipated disbursements</i>	(\$13,000)
		\$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>GOVERNANCE</b>				
<b>Members</b>				
<b>Operating Revenue</b>				
<b>I041020</b>	<b>Reimbursements</b>			
	<i>GECZ - Special meeting with Minister</i>	\$1,000	Say	\$1,000
<b>Operating Expenditure</b>				
<b>E041005</b>	<b>Presidential Allowance</b>			
	<i>LG Act s5.98(5) Admin Reg 33 - paid in arrears in October</i>	\$1,000	Say	\$1,000
<b>E041010</b>	<b>Election Expenses</b>			
	<i>Next Ordinary election to be held on 3 October 2009</i>			
	<i>Advertising - WALGA Group</i>	\$1,800		
	<i>Poll material</i>	\$500		
	<i>Estimate as per Allocations worksheet</i>	\$600	Say	\$2,900
<b>E041020</b>	<b>Meeting Fees</b>			
	<i>LG Act 5.98(1) Admin Reg 30</i>			
	<i>Councillors - 11 meetings x 5 Councillors @ \$60</i>	\$3,300		
	<i>President - 11 meetings @ \$120 per meeting</i>	\$1,320		
	<i>Special Council &amp; Committee meetings - nominal provision</i>	\$500	Say	\$5,120
<b>E041025</b>	<b>Expenses Reimbursements</b>			
	<i>Nominal provision of \$50 per Councillor</i>	\$300	Say	\$300
<b>E041030</b>	<b>Travelling</b>			
	<i>LG Act 5.98(1) Admin Reg 31(4)</i>			
	<i>Mileage paid at Public Service Award rate</i>			
	<i>Nominal provision of \$300 average per Councillor</i>	\$1,800	Say	\$1,800
<b>E041035</b>	<b>Refreshments &amp; Entertainment</b>			
	<i>11 Ordinary Council meetings</i>			
	<i>Special &amp; Committee meetings</i>			
	<i>Kellerberrin Sub-Group Regional Road Group meeting</i>			
	<i>WE-ROC Council &amp; Executive meetings</i>			
	<i>GECZ Special meeting with Minister</i>	\$1,000		
	<i>Citizenship ceremonies</i>			
	<i>Christmas function</i>			
	<i>Nominal provision</i>	\$6,000	Say	\$7,000

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>E041040</b>	<b>Donations &amp; Contributions</b>			
	Royal Flying Doctor Service	\$200		
	Lord Mayors Disaster Appeal	\$500		
	Community Development Individual Achievers - travel assistance	\$500		
	<b>Note:</b> Provision for the following donations are in other Programs / Schedules:			
	Tammin Bowling Club - \$18,182 (E113055)			
	Tammin Golf Club - Slasher - \$1,000 (E113060)			
	Tammin Seniors - Tamma Village fencing - \$4,000 (E081005)			
	Tammin Tabloid - \$1,500 (E116015)			
	Tammin Economy Shop - \$5,000 (E103140)			
	Tammin Primary School - Community Bus - \$600 (E083016)			
	CWA - WA Week Luncheon - \$350 (E116020)			
	Tammin Playgroup - Uniting Church - \$1,350 (E083015)			
	Tammin Art Prize - \$1,000 (E116005)			
	Tammin Community Christmas Tree - \$725 (E116045)			
	Central Wheatbelt Visitors Centre - \$1,000 (10.3 - 15/7/2009) (E132020)			
	Wheatbelt Agcare - \$900 (10.3 - 15/7/2009) (E073135)			
	Eastern Districts Display Committee - \$350 (11.8 - 15/7/2009) (E132020)		Say	\$1,200
<b>E041045</b>	<b>Public Relations</b>			
	6 corporate polo shirts	\$250	Say	\$250
<b>E041050</b>	<b>Other Stationery</b>			
	Nominal provision	\$50	Say	\$50
<b>E041055</b>	<b>Insurance</b>			
	Insurance premiums as per Appendix	\$7,201	Say	\$7,200
<b>E041060</b>	<b>Subscriptions</b>			
	Western Australian Local Government Association (WALGA)	\$4,740		
	WALGA Tax service	\$990		
	WALGA Complete Guide to the Local Government Act	\$0		
	Great Eastern Country Zone of WALGA (GECZ)	\$2,200		
	Wheatbelt East Regional Organisation of Councils (WE-ROC)	\$8,700	Say	\$16,630
<b>E041065</b>	<b>Other Minor Expenditure</b>			
	General Electors meeting advertising	\$200		
	Council meeting date change advertising	\$200		
	2009-10 Municipal Directories (6)	\$240		
	Name badges	\$50		
	Allowance for cards / flowers / notices etc from Councillors	\$200	Say	\$890
<b>E041070</b>	<b>Conference Expenses</b>			
	Local Government Week Conference (August 2009):			
	- 6 full registration	\$7,500		
	- Parking - 9 days	\$260		
	- Supplementary & partner program	\$122		
	- 7 bed nights accommodation	\$1,701		
	- 25 meals etc.	\$1,250		
	Roads & Transport Forum			
	- 1 full registration	\$0		
	- 1 bed nights accommodation	\$243		
	- 1 meals etc.	\$50		
	Other Conference - nominal provision	\$500	Say	\$11,626

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E041075</b>	<b>Training</b>	
	<i>Training seminars for Councillors</i>	
	- 6 registration @ \$500	\$3,000
	- 3 bed nights accommodation including meals @ \$300 pppn	\$900
	Nominal provision	\$0 Say
		\$3,900
<b>E041098</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$49,710 Say
		\$49,710

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>Other Governance</b>				
<b>Operating Revenue</b>				
<b>I045010</b>	<b>Government Grants - Operating</b>			
	<i>Structural Reform Report - see E045430</i>	\$10,000	Say	\$10,000
<b>I045011</b>	<b>Government Grants - Non-Operating</b>			
	<i>No expected activity</i>	\$0	Say	\$0
<b>I045015</b>	<b>Contributions &amp; Donations</b>			
	<i>No expected activity</i>	\$0	Say	\$0
<b>I045020</b>	<b>Reimbursements</b>			
	<i>Returned cheque bank fees</i>	\$0		
	<i>WALGA advertising rebate</i>	\$1,500		
	<i>LGIS Member experience bonus rebate</i>	\$0		
	<i>Workers Compensation rebate</i>	\$0	Say	\$1,500
<b>I045025</b>	<b>Administration Services (ESL)</b>			
	<i>Emergency Services Levy (ESL) administration fee</i>			
	<i>As per clause 6.1 of the ESL Manual of Operating Procedures</i>			
	<i>Nominal provision based on 2008/09 experience</i>	\$3,300	Say	\$3,300
<b>I045030</b>	<b>Rents &amp; Leases</b>			
	<i>No expected activity</i>	\$0	Say	\$0
<b>I045040</b>	<b>Other Income</b>			
	<i>Includes insurance claim settlements</i>			
	<i>No expected activity</i>	\$0	Say	\$0
<b>I045097</b>	<b>Profit on Disposal of Assets</b>			
	<i>No expected activity</i>	\$0	Say	\$0
<b>I045098</b>	<b>Administration Allocated to Other Programs</b>			
	<i>ABC allocated as per Appendix</i>	\$0	Say	\$0
<b>Operating Expenditure</b>				
<b>E045401</b>	<b>Salaries</b>			
	<i>Estimate as per Allocations worksheet</i>	\$230,365	Say	\$230,370
<b>E045403</b>	<b>Sick Leave</b>			
	<i>Estimate as per Allocations worksheet</i>	\$4,787	Say	\$4,790
<b>E045404</b>	<b>Annual Leave</b>			
	<i>Estimate as per Allocations worksheet</i>	\$24,826	Say	\$24,830
<b>E045405</b>	<b>Long Service Leave</b>			
	<i>Estimate as per Allocations worksheet</i>	\$0		
	<i>2009/10 Change - Accrued to 30 June 2010</i>	\$3,196	Say	\$3,200
<b>E045406</b>	<b>Workers Compensation</b>			
	<i>Insurance premiums as per Appendix</i>	\$6,574	Say	\$6,570
<b>E045407</b>	<b>Superannuation</b>			
	<i>9% SGC plus 3%-5% matching Member voluntary contributions</i>			
	<i>Estimate as per Allocations worksheet</i>	\$33,376	Say	\$33,380
<b>E045408</b>	<b>Relocation Expenses</b>			
	<i>No anticipated activity</i>	\$0	Say	\$0
<b>E045409</b>	<b>Uniforms</b>			
	<i>CEO, SFO, FO, AO</i>			
	<i>3 Administration Staff @ \$500 per person plus CEO</i>	\$2,500		
	<i>4 corporate polo shirts</i>	\$150	Say	\$2,650

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E045410</b>	<b>Administration Building Maintenance</b>	
	Office security lighting	\$500
	Repaint outside of building	\$3,500
	Steam clean Chamber, Foyer & Office carpet	\$300
	2 flags	\$250
	Insurance premiums as per Appendix	\$1,721
	Spider and fly treatment	\$260
	Termite inspection & treatment	\$185
	Emergency Services Levy (ESL)	\$43
	Water service charge	\$0
	Water consumption	\$1,200
	Electricity	\$4,000
	Estimate as per Allocations worksheet	\$5,339
	Nominal provision based on 2008/09 experience	\$6,000 Say
		\$23,300
<b>E045411</b>	<b>Administration Building Garden Mtce</b>	
	Estimate as per Allocations worksheet	\$1,780
	Water service charge	\$0
	Water consumption	\$1,200
	Nominal provision based on 2008/09 experience	\$150 Say
		\$3,130
<b>E045412</b>	<b>Housing Mtce - 14 Russell St</b>	
	Landscaping	\$1,000
	Address box gutter blockages	\$1,000
	Retaining wall - 65m	\$2,000
	Insurance premiums as per Appendix	\$466
	Spider and fly treatment	\$240
	Termite inspection & treatment	\$135
	Emergency Services Levy (ESL)	\$43
	Water service charge	\$200
	Water consumption	\$650
	Electricity	\$2,250
	Gas service charge	\$180
	Gas consumption	\$0
	Internet Services - annual fee	\$600
	Estimate as per Allocations worksheet	\$112
	Sundry	\$500 Say
		\$9,380
<b>E045413</b>	<b>Fringe Benefit Tax</b>	
	CEO sedan private use	
	Estimate as per statutory formula	\$6,200 Say
		\$6,200
<b>E045414</b>	<b>Training</b>	
	Change management	\$2,000
	Grievance (SFO)	\$300
	Library (AO)	\$0
	Introduction to local government accounting (FO)	\$500
	Payroll interpretation (FO)	\$500
	Intermediate Word (AO)	\$500 Say
		\$3,800



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E045415</b>	<b>Printing &amp; Stationery</b>	
	<i>Letterheads</i>	
	<i>Envelopes</i>	
	<i>Purchase Order books</i>	
	<i>Cheque blanks</i>	
	<i>Photocopy and printer paper</i>	
	<i>Minute books</i>	
	<i>Photocopier and printer consumables (printer ink / toner)</i>	
	<i>CD's/DVDs (backup)</i>	
	<i>Pens, clips, etc</i>	
	<i>Business cards</i>	
	<i>Laminating film</i>	
	<i>Binding covers and spines</i>	
	<i>General stationery requirements</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$5,000 Say \$5,000
<b>E045416</b>	<b>Office Equipment Mtce</b>	
	<i>Laminator, guillotine &amp; sundry office equipment</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$200
<b>E045417</b>	<b>Computer Maintenance</b>	
	<i>Quicken Quick Books Premier software subscription</i>	\$530
	<i>In2Balance accounting support annual fee</i>	\$6,900
	<i>WALGA - Linking Councils &amp; Communities (LCC) Web hosting/Gateway</i>	\$6,250
	<i>Internet Services - Office</i>	\$600
	<i>Domain name registration (NetRegistry expires 17/5/2010)</i>	\$100
	<i>Data#3 - annual license fees for Microsoft Office - CEO, SFO, FO, AO, Laptop, CD</i>	\$2,000
	<i>Norton Security / System antivirus software annual license fee</i>	\$200
	<i>Software updates</i>	\$500
	<i>Computer and printer repairs</i>	\$200
	<i>IT support</i>	\$1,500
	<i>Nominal provision based on 2008/09 experience</i>	\$500 Say \$19,280
<b>E045418</b>	<b>Telephone</b>	
	<i>White pages</i>	\$1,050
	<i>Repairs</i>	\$400
	<i>Office telephone - 9637 1101, 9637 1073, 9637 1066</i>	\$3,000
	<i>Office facsimile - 9637 1117</i>	\$850
	<i>Office modem - 9637 1167</i>	\$20
	<i>14 Russell St telephone - 9637 1550</i>	\$600
	<i>CEO mobile telephone - 0429 871 101</i>	\$400
	<i>SFO mobile telephone - 0427 841 023</i>	\$100 Say \$6,420
<b>E045419</b>	<b>Advertising</b>	
	<i>Statutory advertising</i>	
	<i>Plan for the Future</i>	
	<i>General public notices</i>	
	<i>Governance staff vacancies</i>	
	<i>Death notices</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$1,000 Say \$1,000
<b>E045420</b>	<b>Insurance</b>	
	<i>Insurance premiums as per Appendix</i>	\$4,570 Say \$4,570

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E045421</b>	<b>Subscriptions &amp; Memberships</b>	
	WALGA - Workplace Solutions Industrial Service	\$1,375
	Local Government Managers Association (LGMA) - CEO/SFO	\$670
	Time Base Case Link - legislation subscription	\$200 Say
		\$2,250
<b>E045422</b>	<b>Photocopier Supplies</b>	
	Photocopier service & maintenance	
	Nominal provision based on 2008/09 experience	\$4,500 Say
		\$4,500
<b>E045424</b>	<b>Postage &amp; Freight</b>	
	General postage	\$1,550
	Un-allocatable general freight	\$110
	Service fees	\$50
	Nominal provision based on 2008/09 experience	\$50 Say
		\$1,760
<b>E045425</b>	<b>Legal Expenses</b>	
	Nominal provision for legal opinions & specialist advice	\$1,000 Say
		\$1,000
<b>E045426</b>	<b>Travelling &amp; Accommodation</b>	
	Seminars - travelling, accommodation & sustenance	
	Courses - travelling, accommodation & sustenance	
	Be-Active meetings	
	Nominal provision based on 2008/09 experience	\$2,200 Say
		\$2,200
<b>E045427</b>	<b>Office Expenses Other</b>	
	Newspapers - (West Australian / Avon Valley Advocate / Merredin Mercury/ Times)	
	PC User, Windows XP, PC World	
	Municipal Directories - (SFO, FO, AO)	\$120
	Messages-On-Hold annual maintenance fee	\$1,200
	Name badges	\$50
	LGMA Diary (CEO, SFO)	\$132
	Other nominal provision	\$2,000 Say
		\$3,502
<b>E045428</b>	<b>Conference Expenses</b>	
	Local Government Week Conference (August 2009):	
	- Registration	\$1,250
	- Parking - 4 days	\$116
	- Supplementary & partner program	\$290
	- 0 bed nights accommodation	\$0
	- Meals etc.	\$200
	Roads & Transport Forum	
	- 1 full registration	\$0
	- 0 bed nights accommodation	\$0
	- 1 meals etc.	\$50
	LGMA Conference:	
	- Registration - CEO & SFO	\$2,000
	- 4 bed nights accommodation including meals @ \$300	\$1,200
	Other Conference - nominal provision	\$0 Say
		\$5,106
<b>E045429</b>	<b>Sundry Office Furniture &amp; Equipment</b>	
	Prestige Alarms 24 hour security monitoring	
	Nominal provision based on 2008/09 experience	\$650 Say
		\$650
<b>E045430</b>	<b>Consultant Fees</b>	
	Structural Reform Final Report - see I045010	\$10,000
	Asset Management Improvement (WE-ROC)	\$5,000 Say
		\$15,000
<b>E045431</b>	<b>Records Management</b>	
	Files, stickers for filing system	\$150
	Purge old filing system and archive	\$1,000
	Convert system to Keywords For Councils	\$3,000 Say
		\$4,150

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail		2009/10 BUDGET
<b>E045432</b>	<b>Accounting Support</b>		
	<i>Haines Norton site visits</i>	\$1,000 Say	\$1,000
<b>E045434</b>	<b>Vehicle Running Expenses</b>		
	<i>CEO vehicle</i>		
	<i>- Insurance premiums as per Appendix</i>	\$547	
	<i>- License</i>	\$250	
	<i>- Tyres</i>	\$350	
	<i>- Service and repairs</i>	\$50	
	<i>- Fuel based on 2008/09 experience</i>	\$5,000 Say	\$6,200
<b>E045497</b>	<b>Loss On Disposal Of Asset</b>		
	<i>TN.1 Statesman sedan (Cash \$35,000, AR \$47,030, Depn \$0)</i>	\$12,030 Say	\$12,030
<b>E045498</b>	<b>Administration Allocated to Other Programs</b>		
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$324,260 Say	\$324,260
<b>E045499</b>	<b>Depreciation</b>		
	<i>Asset Register estimate as per schedule</i>	\$23,219 Say	\$23,220

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>GENERAL PURPOSE FUNDING</b>		
<b>Rate Revenue</b>		
<b>I031001</b>	<b>GRV Residential</b> <i>75 assessments (\$385,216) @ 13.7565 cents</i>	\$52,992 Say \$52,990
<b>I031005</b>	<b>UV Rural</b> <i>169 assessments (\$61,052,500) @ 0.9443 cents</i>	\$576,519 Say \$576,520
<b>I031010</b>	<b>GRV Residential Minimum Rates</b> <i>59 minimum assessments (\$30,899) @ \$350</i>	\$20,650 Say \$20,650
<b>I031014</b>	<b>UV Rural Minimum Rates</b> <i>19 minimum assessments (\$338,107) @ \$350</i>	\$6,650 Say \$6,650
<b>I031020</b>	<b>Non-Payment Penalty</b> <i>11% Penalty Interest on outstanding rates Simple interest calculated daily compounding annually Nominal provision based on 2008/09 experience</i>	\$1,500 Say \$1,500
<b>I031021</b>	<b>Interim Rating Current Year</b> <i>Interim re-valuations resulting from properties split or amalgamation Nominal provision based on 2008/09 experience</i>	\$1,000 Say \$1,000
<b>I031022</b>	<b>Interim Rating Previous Years</b> <i>No anticipated activity</i>	\$0 Say \$0
<b>I031024</b>	<b>Instalment Interest</b> <i>5% interest on Instalment Notices Nominal provision based on 2008/09 experience</i>	\$1,300 Say \$1,300
<b>I031025</b>	<b>Instalment Administration Fees</b> <i>\$10 administration fee on 2nd, 3rd &amp; 4th Instalment Notices Nominal provision based on 2008/09 experience</i>	\$450 Say \$450
<b>I031023</b>	<b>Ex Gratia Rates</b> <i>CBH contribution for bin sites at Tammin and Yorkrakine based on tonnage as per Agreement (Agreement File 35)</i>	\$4,400 Say \$4,400
<b>I031027</b>	<b>Rate Account Enquiry Fees</b> <i>Rate enquiries on advice of sale. Nominal provision based on 2008/09 experience</i>	\$500 Say \$500
<b>I031028</b>	<b>Discount Allowed - GRV</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,600 Say \$1,600
<b>I031029</b>	<b>Discount Allowed - UV</b> <i>Nominal provision based on 2008/09 experience</i>	\$24,000 Say \$24,000
<b>I031030</b>	<b>Reimbursement Legal Costs</b> <i>No anticipated activity</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Operating Expenditure</b>		
<b>E031005</b>	<b>Rates Written Off</b> <i>No anticipated activity</i>	\$0 Say \$0
<b>E031010</b>	<b>Stationery</b> <i>Rate Notice envelopes</i>	\$200 Say \$200
<b>E031015</b>	<b>Postage &amp; Freight</b> <i>Rate Notice postage - first, final and collection</i>	\$150 Say \$150
<b>E031020</b>	<b>Valuation Expenses</b> <i>Unimproved Value annual revaluation</i>	\$2,800
	<i>Gross Rental Value 5 yearly revaluation due 2012/13</i>	\$0
	<i>Interim valuations as required</i>	\$500 Say \$3,300
<b>E031025</b>	<b>Legal Expenses</b> <i>Legal Expenses for non payment of rates</i>	
	<i>Auctioneers License</i>	\$220
	<i>Nominal provision</i>	\$500 Say \$720
<b>E031030</b>	<b>Title Searches</b> <i>Landgate access</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$250 Say \$250
<b>E031200</b>	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$58,760 Say \$58,760
<b>General Purpose Revenue</b>		
<b>I032010</b>	<b>Grants Commission - General Purpose</b> <i>Federal Assistance Grants (FAGs) - General Purpose</i> <i>With the first quarterly payment made in 2008/09 as part of the Federal Government's stimulus package, the Actual allocation based on 75% of previous year including previous years adjustments</i>	\$386,444 Say \$386,440
<b>I032020</b>	<b>Grants Commission - Roads</b> <i>Federal Assistance Grants (FAGs) - Roads</i> <i>With the first quarterly payment made in 2008/09 as part of the Federal Government's stimulus package, the Actual allocation based on 75% of previous year including previous years adjustments</i>	\$175,456 Say \$175,460
<b>I032021</b>	<b>Royalties for Regions</b> <i>State Government Country Local Government Fund</i> <i>Balance of Year 1 (2008/09) allocation</i>	\$282,914
	<i>Year 2 (2009/10) allocation</i>	\$362,710
	<i>Year 2 (2009/10) regional allocation - no provision of income or expenditure</i>	\$0 Say \$645,620
<b>I032022</b>	<b>RLCIP</b> <i>2009/10 Grant - no provision of income or expenditure</i>	\$0 Say \$0
<b>Other Revenue</b>		
<b>I032025</b>	<b>Pensioner Deferred Rates Grant</b> <i>Interest Grant on Pensioner Deferred Rates as</i> <i>at 30 June 2009 - \$4,481 @ 5%</i>	\$224 Say \$220
<b>I032030</b>	<b>Interest - Municipal Fund</b> <i>Conservative provision based on 2008/09 experience</i>	\$19,000 Say \$19,000
<b>I032040</b>	<b>Interest - Reserve Funds</b> <i>Nominal provision as per Reserve Funds worksheet</i>	\$14,153 Say \$14,150
<b>I032045</b>	<b>EFT-POS Charges</b> <i>Nominal provision based on 2008/09 experience</i>	\$250 Say \$250

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>General Operating Expenditure</b>				
<b>E032339</b>	<b>Bank Fees</b>			
	<i>Municipal, Trust and Reserve Funds Bank fees</i>			
	<i>Nominal provision based on 2008/09 experience</i>	\$2,500	Say	\$2,500
<b>E032338</b>	<b>EFT-POS Charges</b>			
	<i>Provision of EFT-POS facility</i>			
	<i>Nominal provision based on 2008/09 experience</i>	\$1,000	Say	\$1,000
<b>E032340</b>	<b>Audit Fees</b>			
	<i>G Wylie has contract for 3 years 1/7/2008 to 30/6/2012</i>			
	<i>2008/09 final audit fees (50% x \$6,250)</i>	\$3,125		
	<i>2009/10 interim audit fees (50% x \$6,500)</i>	\$3,250	Say	\$6,375
<b>E032359</b>	<b>Bank Overdraft Interest</b>			
	<i>No expected activity</i>	\$0	Say	\$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>LAW, ORDER, PUBLIC SAFETY</b>		
<b>Fire Prevention</b>		
<b>Operating Revenue</b>		
<b>I051010</b>	<b>Government Grants - Operating</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I051011</b>	<b>Government Grants - Non-Operating</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I051015</b>	<b>Contributions &amp; Donations</b>	
	<i>Account E051005 - LotteryWest - emergency water supply tank</i>	\$11,700
	<i>Account E051005 - FESA - Hunts Well repeater</i>	\$900
	<i>Account E051025 - FESA - Hunts Well repeater insurance</i>	\$79
	<i>Account E051040 - FESA - Two-way radio repairs</i>	\$500 Say \$13,179
<b>I051030</b>	<b>Fines &amp; Penalties</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I051197</b>	<b>Profit on Disposal of Assets</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
<b>E051005</b>	<b>Building Maintenance</b>	
	<i>Hunts Well Repeater</i>	
	<i>VHF two-way radio license - 50%</i>	\$80
	<i>Electricity (recoverable - see I051005)</i>	\$320
	<i>Site maintenance (recoverable - see I051005)</i>	\$500
	<i>Emergency water supply tank - (partially recoverable - see I051005)</i>	\$12,400 Say \$13,300
<b>E051010</b>	<b>Fire Control Measures</b>	
	<i>Permit To Burn books</i>	\$50
	<i>Infringements template</i>	\$150
	<i>Fire fighting</i>	
	<i>Estimate as per Allocations worksheet</i>	\$150 Say \$350
<b>E051020</b>	<b>Advertising</b>	
	<i>Restricted &amp; Prohibited burning periods</i>	\$150
	<i>Fire Control Officer and Dual Fire Control Officer appointments</i>	\$260 Say \$410
<b>E051025</b>	<b>Insurance</b>	
	<i>Insurance premiums as per Appendix (recoverable - see I051005)</i>	\$79 Say \$80
<b>E051030</b>	<b>Postage &amp; Freight</b>	
	<i>Postage on permits</i>	
	<i>Firebreak letters</i>	\$100 Say \$100
<b>E051035</b>	<b>District Maps</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E051040</b>	<b>General Expenses</b>	
	<i>Two-way radio repairs (recoverable - see I051005)</i>	\$500
	<i>SMS service for harvest and vehicle movement bans (9487 6021)</i>	\$200 Say \$700
<b>E051097</b>	<b>Loss On Disposal Of Asset</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E051098</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$2,830 Say \$2,830
<b>E051099</b>	<b>Depreciation - Fire Control</b>	
	<i>Asset Register estimate as per schedule</i>	\$2,612 Say \$2,610

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Animal Control</b>		
<b>Operating Revenue</b>		
<b>I052130</b>	<b>Fines &amp; Penalties</b>	
	<i>Dog infringement notices</i>	\$0
	<i>Prosecutions</i>	\$0 Say \$0
<b>I052155</b>	<b>Impounding Fees</b>	
	<i>Charges for impounding and releasing animals including sustenance</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$300 Say \$300
<b>I052170</b>	<b>Dog Registrations</b>	
	<i>Charges for the licensing of dogs</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$600 Say \$600
<b>I052175</b>	<b>Other Fees &amp; Charges</b>	
	<i>Hire of animal trap</i>	
	<i>Nominal provision based on 2008/09 experience</i>	\$20 Say \$20
<b>Operating Expenditure</b>		
<b>E052540</b>	<b>Pound Maintenance</b>	
	<i>Dog Pound - located in Shire Depot</i>	
	<i>Dog food (impounded animals)</i>	\$100
	<i>Estimate as per Allocations worksheet</i>	\$530
	<i>Nominal provision based on 2008/09 experience</i>	\$100 Say \$730
<b>E052545</b>	<b>Animal Control Other</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E052550</b>	<b>Advertising</b>	
	<i>Advertising of impounded animals</i>	\$200 Say \$200
<b>E052555</b>	<b>Postage &amp; Freight</b>	
	<i>No expected activity</i>	\$50 Say \$50
<b>E052565</b>	<b>Registration Disks</b>	
	<i>Registration disks and rings</i>	\$100 Say \$100
<b>E052570</b>	<b>Control Officer Contract</b>	
	<i>Ranger services</i>	\$2,500 Say \$2,500
<b>E052598</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$1,420 Say \$1,420
<b>E052599</b>	<b>Depreciation Animal Control</b>	
	<i>Asset Register estimate as per schedule</i>	\$6 Say \$10



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET	
<b>Other Law, Order, Public Safety</b>			
<b>Operating Revenue</b>			
I053010	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say	\$0
I053011	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say	\$0
I053035	<b>Emergency Services</b> <i>No provision</i>	\$0 Say	\$0
I053040	<b>Crime Prevention Plan</b> <i>Administration subsidy for the Community Safety and Crime Prevention Plan</i>	\$1,200 Say	\$1,200
<b>Operating Expenditure</b>			
E053005	<b>Emergency Services</b> <i>Nominal provision for Local Voluntary Emergency Services (LEMAC exercises)</i>	\$500 Say	\$500
E053010	<b>Advertising</b> <i>Officer appointments</i>	\$100 Say	\$100
E053015	<b>Crime Prevention Plan</b> <i>No expected activity</i>	\$0 Say	\$0
E053098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say	\$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>HEALTH</b>		
<b>Preventative Services - Meat Inspection</b>		
<b>Operating Revenue</b>		
<b>I072120</b>	<b>Reimbursement - Abattoir</b>	
	<i>Meat Inspector service -</i>	
	- Salaries (A/C E072105)	\$0
	- Superannuation (A/C E072110)	\$0
	- Workers Compensation Insurance (A/C E072115)	\$0
	- Travelling & Laundry (A/C E072120)	\$0
	- Protective Clothing (A/C E 072125)	\$0
	- Other (A/C E072150)	\$0 Say
		\$0
<b>I072130</b>	<b>Rents &amp; Leases</b>	
	4 Russell St - 26 weeks @ \$130	\$3,380 Say
		\$3,380
<b>Operating Expenditure</b>		
<b>E072105</b>	<b>Salaries - Meat Inspection</b>	
	<i>Estimate as per Allocations worksheet</i>	\$0
	<i>Provision for relief</i>	\$0 Say
		\$0
<b>E072110</b>	<b>Superannuation</b>	
	<i>9% SGC plus 3% matching Member voluntary contributions</i>	
	<i>Estimate as per Allocations worksheet</i>	\$0 Say
		\$0
<b>E072113</b>	<b>Long Service Leave</b>	
	<i>Accrued LSL Provision adjustment</i>	\$0 Say
		\$0
<b>E072115</b>	<b>Workers Compensation Insurance</b>	
	<i>Insurance premiums as per Appendix</i>	\$0 Say
		\$0
<b>E072120</b>	<b>Travelling &amp; Laundry</b>	
	<i>Washing and cleaning supplies</i>	\$0 Say
		\$0
<b>E072125</b>	<b>Protective Clothing</b>	
	<i>Clothing &amp; boots</i>	
	<i>Nominal provision</i>	\$0 Say
		\$0
<b>E072130</b>	<b>Housing - 4 Russell St</b>	
	<i>Repair kitchen, bathroom, bathroom door, repaint internal and external</i>	\$12,500
	<i>Smoke detector</i>	\$150
	<i>Spider and fly treatment</i>	\$130
	<i>Termite inspection &amp; treatment</i>	\$810
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$0
	<i>Gas consumption</i>	\$0
	<i>Insurance premiums as per Appendix</i>	\$299
	<i>Estimate as per Allocations worksheet</i>	\$530 Say
		\$14,912
<b>E072150</b>	<b>Other</b>	
	<i>Nominal provision</i>	\$0 Say
		\$0
<b>E072198</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say
		\$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Preventative Services - Administration &amp; Inspection</b>		
<b>Operating Revenue</b>		
I073030	<b>Fines &amp; Penalties</b> <i>No expected activity</i>	\$0 Say \$0
I073035	<b>Licenses Other</b> <i>Slaughterhouse License application fee</i>	\$270 Say \$270
I073040	<b>Septic Tank Application Fees</b> <i>No expected activity</i>	\$0 Say \$0
I073097	<b>Profit on Disposal of Assets</b> <i>No expected activity</i>	\$0 Say \$0
I073098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
E073110	<b>EHO (Contractors)</b> <i>Environmental Health services provided by the Shire of Northam</i> <i>Nominal provision</i>	\$4,000 Say \$4,000
E073115	<b>Telephone</b> <i>No expected activity</i>	\$0 Say \$0
E073120	<b>Advertising</b> <i>No expected activity</i>	\$0 Say \$0
E073125	<b>Housing</b> <i>No expected activity</i>	\$0 Say \$0
E073130	<b>Legal Expenses</b> <i>Compliance enforcement nominal provision</i>	\$1,000 Say \$1,000
E073135	<b>Other Minor Expenditure</b> <i>Analytical charges for food and water sample testing - minimum</i> <i>Wheatbelt Agcare (10.3 - 15/7/2009)</i> <i>Nominal provision</i>	\$380 \$900 \$0 Say \$1,280
E073197	<b>Loss On Disposal Of Assets</b> <i>No expected activity</i>	\$0 Say \$0
E073198	<b>Administration</b> <i>ABC allocation as per Appendix</i>	\$19,740 Say \$19,740
E073199	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$0 Say \$0
<b>Preventative Services - Pest Control</b>		
<b>Operating Revenue</b>		
I074020	<b>Reimbursements</b> <i>No expected activity</i>	\$0 Say \$0
I074035	<b>Sale of Insecticide/Pesticide</b> <i>No expected activity</i>	\$0 Say \$0
I074098	<b>Administration</b> <i>ABC allocation as per Appendix</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
E074010	<b>Mosquito Control</b> <i>No expected activity</i>	\$0 Say \$0
E074098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say \$0
E074099	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>EDUCATION &amp; WELFARE</b>		
<b>Aged &amp; Disabled</b>		
<b>Operating Revenue</b>		
<b>I081010</b>	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
<b>I081011</b>	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
<b>I081015</b>	<b>Contributions &amp; Donations</b> <i>Half cost of fencing eastern side of Village</i>	\$2,000 Say \$2,000
<b>I081020</b>	<b>Reimbursements</b> <i>Account E081005 - Brick pavers</i> <i>Gas consumption reimbursed</i>	\$2,000 \$1,700 Say \$3,700
<b>I081035</b>	<b>Aged Units Rentals</b> <i>4 units @ \$110/unit/week x 9 weeks; \$110/unit/week x 43 weeks</i> <i>6 units @ \$80/unit/week x 9 weeks; \$83/unit/week x 43 weeks</i>	\$22,880 \$25,734 Say \$48,614
<b>Operating Expenditure</b>		
<b>E081005</b>	<b>Aged Units (Tamma Village)</b> <i>Fencing eastern side of village (11.8 - 15/7/2009) - 50% recoverable</i> <i>Paint entrance structure</i> <i>Additional plants at entrance</i> <i>Master key lock (power board)</i> <i>Upgrade of bathrooms</i> <i>Brick paving (recoverable - see I081020)</i> <i>Insurance premiums as per Appendix</i> <i>Spider and fly treatment</i> <i>Termite inspection &amp; treatment</i> <i>Emergency Services Levy (ESL)</i> <i>Water service charge</i> <i>Water consumption</i> <i>Electricity</i> <i>Gas service charge</i> <i>Gas consumption</i> <i>Estimate as per Allocations worksheet</i> <i>Nominal provision based on 2008/09 experience</i>	\$4,000 \$1,000 \$500 \$80 \$5,000 \$2,000 \$1,839 \$800 \$2,490 \$150 \$0 \$7,000 \$480 \$240 \$1,700 \$23,374 \$6,000 Say \$56,650
<b>E081020</b>	<b>Seniors Activities</b> <i>No expected activity</i>	\$0 Say \$0
<b>E081098</b>	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$11,790 Say \$11,790
<b>E081099</b>	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$3,523 Say \$3,520
<b>Care Of Families &amp; Children</b>		
<b>Operating Expenditure</b>		
<b>E083015</b>	<b>Playgroup</b> <i>Vinyl floor covering - Uniting Church (11.8 - 15/7/2009)</i>	\$1,350 Say \$1,350
<b>E083016</b>	<b>Primary School</b> <i>Community bus - swimming lessons (see I103155)</i> <i>School lawn mowing</i> <i>Estimate as per Allocations worksheet</i>	\$600 \$890 Say \$1,490

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>COMMUNITY AMENITIES</b>		
<b>Sanitation - Household Refuse</b>		
<b>Operating Revenue</b>		
<b>I101110</b>	<b>Government Grants - Operating</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I101111</b>	<b>Government Grants - Non-Operating</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I101115</b>	<b>Contributions &amp; Donations</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I101135</b>	<b>Domestic Refuse Collections Fees</b>	
	<i>126 chargeable services @ \$125/service</i>	\$15,750
	<i>Less 50% discount for 24 entitled pensioner properties</i>	(\$1,500)
	<i>Excludes 27 non-chargeable services -</i>	
	<i>- 11 Booth St (Tamma Village - 10 services)</i>	
	<i>- 1 Donnan St (Office)</i>	
	<i>- 3 Donnan St (Town Hall)</i>	
	<i>- 3 Redmond St (Depot)</i>	
	<i>- 15 Donnan St (Cooinda)</i>	
	<i>- 45 Draper St (House)</i>	
	<i>- 9 Nottage Way (House)</i>	
	<i>- 11 Nottage Way (House)</i>	
	<i>- 20 Ridley St (House)</i>	
	<i>- 22 Ridley St (House)</i>	
	<i>- 4 Russell St (House)</i>	
	<i>- 6 Russell St (House)</i>	
	<i>- 14 Russell St (House)</i>	
	<i>- 368 Yorkrakine Rd (Tammin Golf Club )</i>	
	<i>- 81 Barrack Rd (Barracks)</i>	
	<i>- 1 Station Rd (Tammin Bowling Club - 3 services)</i>	Say \$14,250
<b>I101140</b>	<b>Bulk Service Fees</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I101145</b>	<b>Tip Service Fees</b>	
	<i>Shire of Kellerberrin</i>	\$22,000
	<i>Shire of Cunderdin</i>	\$25,000
	<i>Other</i>	\$300 Say \$47,300
<b>Operating Expenditure</b>		
<b>E101005</b>	<b>Litter Control</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E101010</b>	<b>Refuse Site Mtce</b>	
	<i>DEC License</i>	\$630
	<i>Estimate as per Allocations worksheet</i>	\$398
	<i>Central &amp; Regional Waste Management -</i>	
	<i>- Kellerberrin refuse (80% Tip service fees)</i>	\$17,600
	<i>- Cunderdin refuse (80% Tip service fees)</i>	\$20,000
	<i>- Other (80% Tip service fees)</i>	\$240 Say \$38,868
<b>E101020</b>	<b>Commercial Refuse Collection</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E101025</b>	<b>Street Bin Refuse Collection</b>	
	<i>Estimate as per Allocations worksheet</i>	\$3,970
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$4,170

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail		2009/10 BUDGET
<b>E101030</b>	<b>Bulk Service Collection</b> <i>No expected activity</i>	\$0 Say	\$0
<b>E101035</b>	<b>Domestic Refuse Collections</b> <i>150 removals per week @ \$1.56/week/bin</i>	\$12,168 Say	\$12,170
<b>E101040</b>	<b>Effluent Dam Site</b> <i>Nominal provision</i>	\$500 Say	\$500
<b>E101098</b>	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$10,150 Say	\$10,150
<b>E101099</b>	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$700 Say	\$700
<b>Town Planning &amp; Regional Development</b>			
<b>Operating Revenue</b>			
<b>I102135</b>	<b>Town Planning Fees</b> <i>No expected activity</i>	\$0 Say	\$0
<b>Operating Expenditure</b>			
<b>E102105</b>	<b>Control Expenses</b> <i>TPS No 1 Amendment No 1 re-advertising</i>	\$500 Say	\$500
<b>E102110</b>	<b>Title Fees</b> <i>No expected activity</i>	\$0 Say	\$0
<b>E102198</b>	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$1,420 Say	\$1,420
<b>Other Community Amenities</b>			
<b>Operating Revenue</b>			
<b>I103110</b>	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say	\$0
<b>I103111</b>	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say	\$0
<b>I103115</b>	<b>Contributions &amp; Donations</b> <i>No expected activity</i>	\$0 Say	\$0
<b>I103135</b>	<b>Tabloid Office Rent</b> <i>No expected activity</i>	\$0 Say	\$0
<b>I103140</b>	<b>Photocopying Charges</b> <i>In-kind contribution to Tammin Arts Prize - see Account E116005</i> <i>Nominal provision based on 2008/09 experience</i>	\$500 \$1,900 Say	\$2,400
<b>I103145</b>	<b>Facsimile Charges</b> <i>Nominal provision based on 2008/09 experience</i>	\$10 Say	\$10
<b>I103150</b>	<b>Cemetery Charges</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,500 Say	\$1,500
<b>I103155</b>	<b>Hire Of Community Bus</b> <i>In-kind contribution to Tammin Primary School swimming lessons</i> <i>Nominal provision based on 2008/09 experience</i>	\$600 \$3,000 Say	\$3,600
<b>I103160</b>	<b>Cooinda Centre Rental</b> <i>17-19 Donnan St - 52 weeks @ \$20/week</i>	\$1,040 Say	\$1,040
<b>I103165</b>	<b>Tidy Towns</b> <i>No expected activity</i>	\$0 Say	\$0
<b>I103197</b>	<b>Profit On Sale of Assts</b> <i>No expected activity</i>	\$0 Say	\$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Operating Expenditure</b>		
<b>E103120</b>	<b>Public Toilets - Reserve 26973 Donnan St</b>	
	<i>Paper and cleaning supplies</i>	\$400
	<i>Sanitary service</i>	\$150
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$0
	<i>Estimate as per Allocations worksheet</i>	\$2,700
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say
		\$3,750
<b>E103125</b>	<b>Community Bus</b>	
	<i>ACROD Parking Permit</i>	\$15
	<i>Fuels, oils &amp; tyres</i>	\$100
	<i>Insurance premiums as per Appendix</i>	\$666
	<i>License</i>	\$150
	<i>License Inspection</i>	\$130
	<i>Maintenance &amp; repairs</i>	\$1,000
	<i>Estimate as per Allocations worksheet</i>	\$0
	<i>Nominal provision based on 2008/09 experience</i>	\$0 Say
		\$2,061
<b>E103130</b>	<b>Grave Digging</b>	
	<i>Expenses associated with excavation and filling in graves</i>	
	<i>Contractors (backhoe hire)</i>	\$700
	<i>Estimate as per Allocations worksheet</i>	\$300 Say
		\$1,000
<b>E103135</b>	<b>Cemetery</b>	
	<i>Cemetery expenses other than excavation and filling in graves</i>	
	<i>Replacement of 50 pine trees</i>	\$500
	<i>Insurance premiums as per Appendix</i>	\$0
	<i>Estimate as per Allocations worksheet</i>	\$1,400
	<i>Nominal provision based on 2008/09 experience</i>	\$100 Say
		\$2,000
<b>E103140</b>	<b>Cooinda Centre - 17 Donnan St</b>	
	<i>Install security mesh over western side window</i>	\$350
	<i>Insurance premiums as per Appendix</i>	\$516
	<i>Estimate as per Allocations worksheet</i>	\$0
	<i>Spider and fly treatment</i>	\$150
	<i>Termite inspection &amp; treatment</i>	\$135
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$465
	<i>Water consumption</i>	\$500
	<i>Contribution to wages (11.8 - 15/7/2009)</i>	\$5,000
	<i>Nominal provision based on 2008/09 experience</i>	\$500 Say
		\$7,660
<b>E103145</b>	<b>Tidy Towns</b>	
	<i>Estimate as per Allocations worksheet</i>	\$0
	<i>No expected activity</i>	\$0 Say
		\$0
<b>E103155</b>	<b>Insurance</b>	
	<i>Insurance premiums as per Appendix</i>	\$160 Say
		\$160
<b>E103160</b>	<b>Tammin Tabloid Building</b>	
	<i>Master key 2 door locks</i>	\$160
	<i>Telephone</i>	\$500 Say
		\$660
<b>E103197</b>	<b>Loss On Disposal Of Assets</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>E103198</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say
		\$0
<b>E103199</b>	<b>Depreciation</b>	
	<i>Asset Register estimate as per schedule</i>	\$9,892 Say
		\$9,892

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>RECREATION &amp; CULTURE</b>		
<b>Public Halls, Civic Centres</b>		
<b>Operating Revenue</b>		
I111010	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
I111011	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
I111015	<b>Contributions &amp; Donations</b> <i>Yorkrakine Hall power &amp; water consumption</i>	\$260 Say \$260
I111020	<b>Reimbursements</b> <i>No expected activity</i>	\$0 Say \$0
I111035	<b>Tammin Hall Hire Fees</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,800 Say \$1,800
I111040	<b>Tammin Hall Hire Deposits</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,500 Say \$1,500
<b>Operating Expenditure</b>		
E111005	<b>Tammin Hall Mtce</b> <i>Underground water relief bores and pump - east side of Hall</i>	\$7,000
	<i>Insurance premiums as per Appendix</i>	\$3,046
	<i>Steam clean Lesser Hall carpets</i>	\$300
	<i>Sanitary service</i>	\$150
	<i>Spider and fly treatment</i>	\$260
	<i>Termite inspection &amp; treatment</i>	\$4,095
	<i>Emergency Services Levy (ESL)</i>	\$65
	<i>Electricity</i>	\$1,100
	<i>Paper and cleaning materials</i>	\$500
	<i>Kitchen equipment replacement</i>	\$200
	<i>Estimate as per Allocations worksheet</i>	\$6,350
	<i>Minor repairs provision based on 2008/09 experience</i>	\$1,500 Say \$24,570
E111010	<b>Yorkrakine Hall Mtce</b> <i>Insurance premiums as per Appendix</i>	\$998
	<i>Spider and fly treatment</i>	\$250
	<i>Termite inspection &amp; treatment</i>	\$2,160
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$10
	<i>Electricity</i>	\$250
	<i>Estimate as per Allocations worksheet</i>	\$0 Say \$3,710
E111015	<b>Tammin Hall Hire Deposit Refunds</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,500 Say \$1,500
E111020	<b>Tammin Hall RLCIP Funds</b> <i>Year 1 Funds -</i> <i>- Upgrade Hall</i>	\$19,597 Say \$19,597
E111021	<b>Tammin Hall Royalties For Regions</b> <i>- Upgrade kitchen, air-condition and new Alfresco area</i> <i>- Replace Lesser Hall ceiling</i> <i>- Repaint Lesser Hall</i> <i>- Replace Lesser Hall carpets</i>	\$100,000 \$50,000 Say \$150,000
E111098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$20,760 Say \$20,760



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
E111099	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$6,228 Say \$6,230
 <b>Other Recreation &amp; Sport</b>		
<b>Operating Revenue</b>		
I113010	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
I113011	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
I113015	<b>Contributions &amp; Donations</b> <i>Insurance rebates</i>	\$0
	<i>Golf Club insurance policy</i>	\$931
	<i>Golf Club water consumption</i>	\$200
	<i>KATS Football Club - line marking paint</i>	\$120
	<i>Tammin Hockey Club - line marking paint</i>	\$120
	<i>Nominal provision based on 2008/09 experience</i>	\$50 Say \$1,421
I113040	<b>Donnan Park Ground Lease Rentals</b> <i>Field days</i>	\$50
	<i>Cricket Club</i>	\$400
	<i>Football Club</i>	\$420
	<i>Hockey Club</i>	\$180
	<i>Tammin Primary School</i>	\$90 Say \$1,140
I113045	<b>Functions &amp; Events</b> <i>Shows to target audience:</i>	
	<i>- Seniors Audience - box sales \$250 / LotteryWest \$7,230</i>	\$7,480
	<i>- Children &amp; Family - box sales \$250 / LotteryWest \$4,030</i>	\$4,280
	<i>- General Public - box sales \$400 / LotteryWest \$6,780</i>	\$7,180
	<i>- Minority Groups - box sales \$200 / LotteryWest \$7,280</i>	\$7,480
	<i>- General Public - box sales \$500 / LotteryWest \$7,180</i>	\$7,680 Say \$34,100
I113050	<b>Kadjininy Kep Hire Fees</b> <i>Nominal provision based on 2008/09 experience</i>	\$250 Say \$250
I113055	<b>Bonds</b> <i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$200
I113065	<b>Donnan Park Pavilion</b> <i>Nominal provision based on 2008/09 experience</i>	\$100 Say \$100
I113070	<b>Donnan Park Change rooms</b> <i>No expected activity</i>	\$0 Say \$0
I113075	<b>Other Sundry</b> <i>Hire of Chairs &amp; Trestles</i>	\$450 Say \$450
I113098	<b>Profit on Disposal of Assets</b> <i>No expected activity</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Operating Expenditure</b>		
<b>E113005</b>	<b>Donnan Park Pavilion &amp; Grandstand Mtce</b>	
	<i>Insurance premiums as per Appendix</i>	\$1,939
	<i>Estimate as per Allocations worksheet</i>	\$3,000
	<i>Paper and cleaning supplies</i>	\$200
	<i>Spider and fly treatment</i>	\$290
	<i>Termite inspection &amp; treatment</i>	\$655
	<i>Emergency Services Levy (ESL)</i>	\$50
	<i>Gas service charge</i>	\$0
	<i>Gas consumption</i>	\$0
	<i>Electricity</i>	\$1,600
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say \$8,230
<b>E113010</b>	<b>Donnan Park Change rooms Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$1,350
	<i>Paper and cleaning supplies</i>	\$500
	<i>Sanitary service</i>	\$150
	<i>Minor repairs provision based on 2008/09 experience</i>	\$200 Say \$2,200
<b>E113015</b>	<b>Donnan Park Oval Mtce</b>	
	<i>Paint oval fence adjacent to change rooms</i>	\$200
	<i>Estimate as per Allocations worksheet</i>	\$25,224
	<i>Line marking paint (recoverable - see I113015)</i>	\$240
	<i>Fertiliser</i>	\$1,300
	<i>Verti-mowing</i>	\$0
	<i>Verti-boring</i>	\$2,500
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$22,000
	<i>Electricity</i>	\$0
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say \$51,960
<b>E113017</b>	<b>Donnan Park Royalties For Regions</b>	
	<i>Replace rusted out sections of CGI on grandstand</i>	\$4,000
	<i>Paint grandstand concrete and repair seats</i>	\$1,500
	<i>Seal wall gaps and repaint change rooms &amp; carpet home change room</i>	\$3,000
	<i>Replace seating in front of Pavilion and Change rooms</i>	\$5,500
	<i>Sheet and paint plant shed</i>	\$6,000
	<i>Other works</i>	\$10,000 Say \$30,000
<b>E113030</b>	<b>Donnan Park Oval Surrounds Mtce</b>	
	<i>Backflow testing</i>	\$250
	<i>Estimate as per Allocations worksheet</i>	\$6,550
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say \$7,300
<b>E113020</b>	<b>Heritage Park Mtce</b>	
	<i>Paint woodwork around the base of the roof in dark colour</i>	\$500
	<i>Estimate as per Allocations worksheet</i>	\$450
	<i>Centenary of Federation plaque replacement</i>	\$500
	<i>Minor repairs provision based on 2008/09 experience</i>	\$50 Say \$1,500
<b>E113025</b>	<b>Parks, Gardens &amp; Reserves Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$15,650
	<i>Chemicals and ant killer</i>	\$500
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$600
	<i>Water</i>	\$600
	<i>Minor repairs provision based on 2008/09 experience</i>	\$100 Say \$17,450

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E113035</b>	<b>Kadjininy Kep Mtce</b>	
	<i>Stainless steel mesh over stage trough to protect lights and bubblers</i>	\$1,000
	<i>Repaint steel work on pathways</i>	\$1,500
	<i>Lawn kerbing</i>	\$1,500
	<i>Additional lawns</i>	\$2,500
	<i>Insurance premiums as per Appendix</i>	\$3,816
	<i>Estimate as per Allocations worksheet</i>	\$18,840
	<i>Chemicals</i>	\$6,000
	<i>Fertiliser</i>	\$200
	<i>Spider and fly treatment</i>	\$150
	<i>Termite inspection &amp; treatment</i>	\$135
	<i>Emergency Services Levy (ESL)</i>	\$0
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$6,000
	<i>Electricity</i>	\$11,000
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say
		\$53,140
<b>E113036</b>	<b>Functions &amp; Events</b>	
	<i>Shows to target audience:</i>	
	<i>- Seniors Audience</i>	\$8,745
	<i>- Children &amp; Family</i>	\$5,545
	<i>- General Public</i>	\$8,445
	<i>- Minority Groups</i>	\$8,745
	<i>- General Public</i>	\$8,945 Say
		\$40,425
<b>E113040</b>	<b>Town Dam Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$126
	<i>Minor repairs provision based on 2008/09 experience</i>	\$300 Say
		\$430
<b>E113045</b>	<b>Memorial Park Mtce</b>	
	<i>Playground equipment for small children</i>	\$1,000
	<i>Estimate as per Allocations worksheet</i>	\$4,400
	<i>Minor repairs provision based on 2008/09 experience</i>	\$200 Say
		\$5,600
<b>E113050</b>	<b>Reserves Mtce</b>	
	<i>Frearson Park fence repair</i>	\$50
	<i>Estimate as per Allocations worksheet</i>	\$702
	<i>Minor repairs provision based on 2008/09 experience</i>	\$250 Say
		\$1,000
<b>E113055</b>	<b>Bowling Greens Mtce</b>	
	<i>Contribution (Item 11.8 - 15/7/2009)</i>	\$18,182 Say
		\$18,180
<b>E113060</b>	<b>Golf Course Mtce</b>	
	<i>Slasher (Item 11.8 - 15/7/2009)</i>	\$1,000
	<i>Insurance premiums as per Appendix</i>	\$931
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$0
	<i>Water consumption</i>	\$200
	<i>Minor repairs provision based on 2008/09 experience</i>	\$0 Say
		\$2,170

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E113065</b>	<b>Tennis Courts/BMX Track Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$530
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$730
<b>E113070</b>	<b>Sport &amp; Recreation Council</b>	
	<i>Be-Active</i>	\$7,000 Say \$7,000
<b>E113075</b>	<b>Donnan Park Bonds</b>	
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$200
<b>E113090</b>	<b>Interest On Loans</b>	
	<i>Loan interest accrual reversal - 1 July</i>	(\$249)
	<i>Loan 76 - Kadjininy Kep - as per Loan Repayment worksheet</i>	\$12,091
	<i>Loan interest accrual - 30 June</i>	\$205 Say \$12,050
<b>E113095</b>	<b>Other Club Insurance</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E113097</b>	<b>Loss On Disposal Of Assets</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>E113098</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$11,990 Say \$11,990
<b>E113099</b>	<b>Depreciation</b>	
	<i>Asset Register estimate as per schedule</i>	\$20,216
	<i>Infrastructure Other estimate as per schedule</i>	\$47,604 Say \$67,820
 <b>Libraries</b>		
<b>Operating Revenue</b>		
<b>I114115</b>	<b>Contributions &amp; Donations</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I114135</b>	<b>Fines &amp; Penalties</b>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I114140</b>	<b>Lost Books</b>	
	<i>Nominal provision based on 2008/09 experience</i>	\$40 Say \$40
 <b>Operating Expenditure</b>		
<b>E114020</b>	<b>Other Expenses</b>	
	<i>Steam clean Library carpet</i>	\$200
	<i>Insurance premiums as per Appendix</i>	\$12
	<i>Public Internet access (Bigpond)</i>	\$650
	<i>Nominal provision based on 2008/09 experience</i>	\$150 Say \$1,012
<b>E114025</b>	<b>Postage &amp; Freight</b>	
	<i>Nominal provision based on 2008/09 experience</i>	\$250 Say \$250
<b>E114030</b>	<b>Library Mtce</b>	
	<i>Amlib software annual license and support fee</i>	\$1,200
	<i>Nominal provision based on 2008/09 experience</i>	\$150 Say \$1,350
<b>E114035</b>	<b>Library Book Purchases</b>	
	<i>Nominal provision based on 2008/09 experience</i>	\$150 Say \$150
<b>E114098</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$14,900 Say \$14,900
<b>E114099</b>	<b>Depreciation</b>	
	<i>Asset Register estimate as per schedule</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Other Culture</b>		
<b>Operating Revenue</b>		
I115010	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
I115011	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
I115035	<b>Tammin Tabloid Publication</b> <i>Subscriptions &amp; advertising fees</i> <i>Nominal provision based on 2008/09 experience</i>	\$950 Say \$950
I115015	<b>Contributions &amp; Donations</b> <i>No expected activity</i>	\$0 Say \$0
I115040	<b>Tammin Art Prize</b> <i>No expected activity</i>	\$0 Say \$0
I115045	<b>History Book Sales</b> <i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$200
<b>Operating Expenditure</b>		
E116005	<b>Tammin Art Prize</b> <i>Cash contribution (11.8 - 15/7/2009)</i> <i>In-kind photocopying - see I103140</i>	\$1,000 \$500 Say \$1,500
E116010	<b>Municipal Inventory</b> <i>Nominal provision to progress the completion of the Inventory</i>	\$5,000 Say \$5,000
E116015	<b>Tammin Tabloid Publication</b> <i>Computer (11.8 - 15/7/2009)</i> <i>Photocopier services, toner, consumables &amp; paper</i> <i>Computer software &amp; security</i>	\$1,500 \$1,200 \$100 Say \$2,800
E116020	<b>WA Week</b> <i>CWA Luncheon (11.8 - 15/7/2009)</i>	\$350 Say \$350
E116025	<b>Australia Day</b> <i>Food &amp; refreshments</i> <i>Entertainment</i> <i>Promotional material</i> <i>Sundry</i>	\$150 \$150 \$50 \$50 Say \$400
E116030	<b>Anzac Day</b> <i>Food &amp; refreshments</i> <i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$200
E116040	<b>Banners In The Terrace</b> <i>Banner blank and paint</i> <i>Nominal provision</i>	\$500 Say \$500
E116045	<b>Carols By Candlelight / Christmas Tree</b> <i>Santa suit / entertainment (11.8 - 15/7/2009)</i>	\$725 Say \$725
E116050	<b>Tammin Awards Night</b> <i>Refreshments</i> <i>Awards</i> <i>Sundry</i>	\$500 \$50 \$50 Say \$600
E116098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say \$0
E116099	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>TRANSPORT</b>		
<b>Streets, Roads, Bridges, Depots</b>		
<b>Operating Revenue</b>		
<b>I122011</b>	<b>Direct Grant</b>	
	<i>Main Roads WA - roads maintenance</i>	\$40,918 Say \$40,920
<b>I122012</b>	<b>Roads To Recovery Grant</b>	
	<i>Federal Government funding - not required to be matched but required to be spent in addition to regular expenditure</i>	
	<i>Federal funding (\$176,438/year for 4 years from 2009/10)</i>	\$176,438 Say \$176,440
<b>I122013</b>	<b>MRWA Road Project Grant</b>	
	<i>Regional Road Group controlled funding from State which is required to be matched \$1 : \$2</i>	
	<i>York Tammin (Goldfields) Rd</i>	\$53,353
	<i>Tammin Wyalkatchem Rd</i>	\$53,353 Say \$106,710
<b>I122014</b>	<b>Black Spot Grant (State)</b>	
	<i>Required to be matched \$1 : \$2</i>	
	<i>No expected activity</i>	\$0 Say \$0
<b>I122015</b>	<b>Contributions &amp; Donations</b>	
	<i>Rural address numbers</i>	\$10
	<i>Street lighting subsidy for Great Eastern Hwy</i>	\$1,700
	<i>CBH Harvest Mass Management Scheme</i>	\$0 Say \$1,710
<b>I122097</b>	<b>Profit on Disposal of Assets</b>	
	<i>TN.229 Mitsubishi FV458 truck (Cash \$15,000, AR \$67,099, Depn \$67,099)</i>	\$15,000
	<i>Sale of Moore roller (scrap) (Cash \$450, AR \$5,000, Depn \$5,000)</i>	\$450 Say \$15,450
<b>Operating Expenditure</b>		
<b>E122020</b>	<b>Depot Mtce</b>	
	<i>Extend water supply around site</i>	\$1,000
	<i>Extend air supply around site</i>	\$500
	<i>Insurance premiums as per Appendix</i>	\$326
	<i>Estimate as per Allocations worksheet</i>	\$4,500
	<i>Spider and fly treatment</i>	\$440
	<i>Termite inspection &amp; treatment</i>	\$270
	<i>Emergency Services Levy (ESL)</i>	\$86
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$500
	<i>Electricity</i>	\$850
	<i>Pump septic tank</i>	\$500
	<i>Paper and cleaning supplies</i>	\$100
	<i>Minor repairs provision based on 2008/09 experience</i>	\$500 Say \$9,770
<b>E122021</b>	<b>Depot - Royalties For Regions</b>	
	<i>Tile and paint ablutions</i>	\$3,000 Say \$3,000
<b>E122030</b>	<b>Street Cleaning</b>	
	<i>Estimate as per Allocations worksheet</i>	\$10,400
	<i>Nominal provision based on 2008/09 experience</i>	\$0 Say \$10,400
<b>E122035</b>	<b>Traffic Signs</b>	
	<i>Estimate as per Allocations worksheet</i>	\$7,228
	<i>Provision for additional signs</i>	\$500 Say \$7,730
<b>E122040</b>	<b>Footpath Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$4,450
	<i>Nominal provision based on 2008/09 experience</i>	\$0 Say \$4,450

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E122060</b>	<b>Street Lighting</b>	
	88 existing lamps	\$9,500
	Railway Car Park	\$0
	Ridley Street - 1 additional 80W lamp operating 10 months	\$71
	Strang Street - 1 additional 80W lamp operating 10 months	\$71
	Dreyer Street - 1 additional 80W lamp operating 10 months	\$71
	Uppill Street - 2 additional 80W lamps operating 10 months	\$142
	Russell Street - 1 additional 125W lamp operating 10 months	\$90 Say
		\$9,945
<b>E122065</b>	<b>Street Lighting - Royalties For Regions</b>	
	2 additional lights installation - Uppill St	\$10,000 Say
		\$10,000
<b>E122045</b>	<b>Street Trees</b>	
	Estimate as per Allocations worksheet	\$830
	Termite inspection & treatment	\$1,555
	Nominal provision based on 2008/09 experience	\$1,500 Say
		\$3,885
<b>E122055</b>	<b>Road Mtce</b>	
	RRG Chairman travel (\$100)	
	ROMAN software maintenance (\$770)	
	ROMAN data maintenance & update (Cardno BSD) (\$2,500)	
	Towns streets sweep (\$1,000)	
	Includes tree pruning on Bungulla North Rd (SLK 20.00-20.70)	
	Includes tree pruning on Yorkrakine Rd (SLK 1.50-10.00)	
	Estimate as per Allocations worksheet	\$301,010 Say
		\$301,010
<b>E122070</b>	<b>Advertising</b>	
	Advertising of road closures etc.	
	Nominal provision based on 2008/09 experience	\$200 Say
		\$200
<b>E122075</b>	<b>Interest on Loans</b>	
	Loan interest accrual reversal - 1 July	(\$1,782)
	Loan 77 - grader - as per Loan Repayment worksheet	\$9,459
	Loan interest accrual - 30 June	\$1,531 Say
		\$9,210
<b>E122097</b>	<b>Loss on Disposal of Asset</b>	
	No expected activity	\$0 Say
		\$0
<b>E122098</b>	<b>Administration</b>	
	Activity Based Costing (ABC) allocation as per Appendix	\$33,750 Say
		\$33,750
<b>E122099</b>	<b>Depreciation</b>	
	Asset Register estimate as per schedule	\$68,734
	Infrastructure Roads estimate as per schedule (calculated by ROMAN)	\$190,000
	Infrastructure Footpaths estimate as per schedule	\$31,889 Say
		\$290,620

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>E122100</b>	<b>Road Construction</b>			
	<i>Estimate as per Allocations worksheet</i>			
	<i>Includes provision for resheeting contractor assistance of \$17,000</i>			
	0050 Barrack Rd - Resheet SLK 0.80-2.40	\$12,130		
	0031 Livesey North Rd - Raise road and remove crown, including filling in table drain on east side to stop water logging SLK 2.40-3.20	\$6,570		
	0034 Franklin Rd - Resheet SLK 0.85-3.65. Culvert SLK 1.00	\$20,615		
	0028 Quinn Rogers Rd - Resheet SLK 0.70-1.20	\$3,740		
	0059 Rabbit Proof Fence Rd - Resheet SLK 0.00-2.7 and 4.00-5.30	\$30,770		
	0022 Quartermaine Rd - Resheet SLK 0.20-1.30 and 2.40-3.60	\$17,700		
	0005 Tammin South Rd - Deep rip and resheet SLK 1.60-2.70	\$8,450		
	0005 Tammin South Rd - Resheet SLK 3.10-5.50	\$18,460		
	0039 Nelson Rd - Resheet SLK 0.00-1.20	\$9,220		
	0002 Goldfields Rd - Resheet SLK 0.00-4.90 and 5.30-5.60	\$39,990		
	0017 Leslie Rd - Resheet SLK 1.00-2.30	\$10,000		
	0014 Yorkrakine Rock Rd - Resheet SLK 10.50-12.30	\$13,840		
	0006 Yorkrakine Rd - Resheet SLK 5.10-5.20; 8.90-9.40 and 12.00-12.70	\$10,000		
	0019 Chappell Wheeldon Rd - Resheet SLK 6.30-8.00	\$13,070		
	0057 Youering Rd - Resheet SLK 0.00-1.60	\$12,320		
	0056 Hocking Rd - Resheet SLK 0.00-2.60	\$20,000		
	0013 Waltham Rd - Resheet SLK 0.70-5.00	\$33,060		
	0032 Blackiston Rd - Resheet SLK 2.30-3.60	\$10,000		
	0003 Bungulla North Rd - Repair bitumen edges SLK 0.00-28.00	\$18,180		
	0005 Tammin South Rd - Repair bitumen edges SLK 5.90-8.40	\$1,620		
	0001 Station Rd - Raise height of railway crossing culvert headwall	\$1,390		
	0080 Tammin Wyalkatchem Rd - Seal/Reseal - SLK 17.76-20.73 & 22.00-22.05	\$79,365		
	0081 York Tammin (Goldfields) Rd - Seal/Reseal SLK 7.10-10.10	\$79,367	Say	\$469,860
<b>E122100</b>	<b>Less transferred to Roads Infrastructure</b>			
	<i>Road construction projects transferred to Assets</i>	\$469,860	Say	\$469,860
<b>E122111</b>	<b>Footpath Construction - Royalties For Regions</b>			
	<i>1,730m of hotmix footpaths</i>	\$70,000	Say	\$70,000
<b>E122115</b>	<b>Less transferred to Footpaths Infrastructure</b>			
	<i>Footpath construction projects transferred to Assets</i>	\$70,000	Say	\$70,000
<b>Traffic Control</b>				
<b>Operating Revenue</b>				
<b>I124020</b>	<b>Reimbursements</b>			
	<i>Reimbursement of DOT training and travel for On-Line Licensing</i>	\$1,000	Say	\$1,000
<b>I124040</b>	<b>DOT Licensing Commission</b>			
	<i>Nominal provision based on 2008/09 experience</i>	\$10,000	Say	\$10,000
<b>Operating Expenditure</b>				
<b>E124005</b>	<b>DOT Telephone</b>			
	<i>On-Line Licensing computer modem - 9637 1350</i>	\$450		
	<i>HPT computer modem - 9637 1381</i>	\$450	Say	\$900
<b>E124010</b>	<b>DOT Postage</b>			
	<i>Nominal provision based on 2008/09 experience</i>	\$100	Say	\$100
<b>E124015</b>	<b>DOT Office Expenses</b>			
	<i>DOT training travel &amp; accommodation for On-Line Licensing</i>			
	<i>Nominal provision based on 2008/09 experience</i>	\$1,000	Say	\$1,000
<b>E124098</b>	<b>Administration</b>			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$14,900	Say	\$14,900



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>ECONOMIC SERVICES</b>		
<b>Rural Services</b>		
<b>Operating Revenue</b>		
I131110	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
I131111	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
I131135	<b>CDO Contributions &amp; Reimbursements</b> <i>No expected activity</i>	\$0 Say \$0
I131153	<b>CDO Rent</b> <i>20 Ridley St - 39 weeks @ \$50</i>	\$1,950 Say \$1,950
I131140	<b>Sale of Poisons</b> <i>No expected activity</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
E131030	<b>CDO Salary</b> <i>Estimate as per Allocations worksheet</i>	\$21,719 Say \$21,720
E131025	<b>CDO Superannuation</b> <i>9% SGC plus 3% matching Member voluntary contributions</i> <i>Estimate as per superannuation worksheet</i>	\$2,118 Say \$2,120
E131035	<b>CDO Sick Leave</b> <i>No expected activity</i>	\$0 Say \$0
E131040	<b>CDO Annual Leave</b> <i>Estimate as per Allocations worksheet</i>	\$2,127 Say \$2,127
E131043	<b>CDO Long Service Leave</b> <i>Accrued LSL Provision adjustment</i>	\$0 Say \$0
E131045	<b>CDO Workers Compensation Insurance</b> <i>Insurance premiums as per Appendix</i>	\$614 Say \$610
E131020	<b>CDO Training</b> <i>No expected activity</i>	\$0 Say \$0
E131050	<b>CDO Uniform</b> <i>Corporate polo shirt</i> <i>1 staff @ \$500</i>	\$40 \$500 Say \$540
E131053	<b>CDO Housing - 20 Ridley St</b> <i>Insurance premiums as per Appendix</i> <i>Spider and fly treatment</i> <i>Termite inspection &amp; treatment</i> <i>Emergency Services Levy (ESL)</i> <i>Water service charge</i> <i>Water consumption</i> <i>Gas service charge</i> <i>Gas consumption</i> <i>Electricity</i> <i>Estimate as per Allocations worksheet</i> <i>Nominal provision based on 2008/09 experience</i>	\$345 \$130 \$190 \$43 \$350 \$250 \$55 \$0 \$0 \$530 \$0 Say \$1,890
E131065	<b>CDO Printing &amp; Stationery</b> <i>Business cards</i>	\$50 Say \$50
E131070	<b>CDO Promotions</b> <i>No expected activity</i>	\$0 Say \$0
E131075	<b>CDO Subscriptions</b> <i>Country Arts WA</i> <i>Circuit West</i>	\$50 \$200 Say \$250

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E131080</b>	<b>CDO Postage &amp; Freight</b> <i>No expected activity</i>	\$0 Say \$0
<b>E131085</b>	<b>CDO Travel &amp; Accommodation</b> <i>Circuit West</i> <i>CDO Network meetings</i>	\$275 \$500 Say \$775
<b>E131090</b>	<b>CDO Conference Expenses</b> <i>Circuit West</i> <i>- Registration - CDO</i> <i>- 1 nights accommodation including meals @ \$300</i>	\$200 \$300 Say \$500
<b>E131095</b>	<b>CDO Insurance</b> <i>Insurance premiums as per Appendix</i>	\$1,879 Say \$1,880
<b>E131055</b>	<b>Noxious Weed Control</b> <i>Control of declared plants</i> <i>No expected activity</i>	\$0 Say \$0
<b>E131060</b>	<b>Vermin Control</b> <i>No expected activity</i>	\$0 Say \$0
<b>E131098</b>	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$23,120 Say \$23,120
<b>E131099</b>	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$0 Say \$0
 <b>Tourism &amp; Area Promotion</b>		
<b>Operating Revenue</b>		
<b>I132010</b>	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
<b>I132011</b>	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
<b>I132015</b>	<b>Contributions &amp; Donations</b> <i>No expected activity</i>	\$0 Say \$0
<b>I132016</b>	<b>Sale of Postcards</b> <i>Nominal provision based on 2008/09 experience</i>	\$60 Say \$60
<b>I132020</b>	<b>Entry Statements</b> <i>No expected activity</i>	\$0 Say \$0
<b>I132030</b>	<b>Sale of Promotional Material</b> <i>No expected activity</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Operating Expenditure</b>		
<b>E132010</b>	<b>Entry Statements</b>	
	<i>Relocate east &amp; west entrance signs and frame in limestone blocks</i>	
	<i>Relocate east &amp; west population/crest signs to Shire boundary</i>	\$5,500
	<i>Provide presence to north and south entrance signs</i>	\$350
	<i>Estimate as per Allocations worksheet</i>	\$960 Say
		\$6,810
<b>E132020</b>	<b>Area Promotion</b>	
	<i>Next Event signage (11.11 - 16/4/2009)</i>	\$2,000
	<i>Eastern Districts Display Committee - Royal Show display (11.8 - 15/7/2009)</i>	\$350
	<i>Central Wheatbelt Visitors Centre contribution (10.3 - 15/7/2009)</i>	\$1,000
	<i>Visitor Centre Association of WA membership</i>	\$155
	<i>Golden Pipeline Heritage Trail</i>	\$0
	<i>Australia's Golden Outback membership - No charge</i>	\$0
	<i>Wheatbelt Tourism Association membership</i>	\$0
	<i>Reprint of Central Wheatbelt Map &amp; Visitor Guide (WE-ROC)</i>	\$2,200
	<i>West Australian Supplements (WE-ROC)</i>	\$1,500
	<i>Granite Way</i>	\$0
	<i>Nominal provision based on 2008/09 experience</i>	\$0 Say
		\$7,210
<b>E132098</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$4,250 Say
		\$4,250
<b>E132099</b>	<b>Depreciation</b>	
	<i>Asset Register estimate as per schedule</i>	\$230 Say
		\$230
<b>Building Control</b>		
<b>Operating Revenue</b>		
<b>I133035</b>	<b>Building Permits Application Fees</b>	
	<i>No provision - fees paid direct to Shire of Northam</i>	\$0 Say
		\$0
<b>I133040</b>	<b>Other Licenses</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>I133045</b>	<b>Commissions</b>	
	<i>Building Construction Industry Training Fund (BCITF)</i>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>I133050</b>	<b>Legal Expenses Recovered</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>Operating Expenditure</b>		
<b>E133005</b>	<b>Contractors</b>	
	<i>No provision - Shire of Northam expense covered by building fees</i>	\$0 Say
		\$0
<b>E133010</b>	<b>Advertising</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>E133015</b>	<b>Legal Expenses</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>E133098</b>	<b>Administration</b>	
	<i>ABC allocation as per Appendix</i>	\$1,420 Say
		\$1,420

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Saleyards</b>		
<b>Operating Revenue</b>		
I134135	<b>Saleyard Rental Fees</b> <i>No expected activity</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
E134005	<b>Saleyard Maintenance</b> <i>Estimate as per Allocations worksheet</i>	\$750
	<i>Nominal provision based on 2008/09 experience</i>	\$50 Say \$800
E134098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say \$0
E134099	<b>Depreciation</b> <i>Asset Register estimate as per schedule</i>	\$250 Say \$250
<b>Other Economic Services</b>		
<b>Operating Revenue</b>		
I135035	<b>Standpipe Water Charges</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,000 Say \$1,000
<b>Operating Expenditure</b>		
E135005	<b>Standpipes</b> <i>Water service charge</i>	\$2,800
	<i>Water consumption</i>	\$1,000 Say \$3,800
E135098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say \$0

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail			2009/10 BUDGET
<b>OTHER PROPERTY &amp; SERVICES</b>				
<b>Private Works</b>				
<b>Operating Revenue</b>				
I141035	<b>General Charges</b> <i>Estimate based on works</i>	\$13,363	Say	\$13,360
<b>Operating Expenditure</b>				
E141035	<b>General Works</b> <i>Estimate as per Allocations worksheet</i>	\$10,690	Say	\$10,690
E141098	<b>Administration</b> <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$16,530	Say	\$16,530
<b>Public Works Overheads</b>				
<b>Operating Revenue</b>				
I143035	<b>Rentals</b> <i>No expected activity</i>	\$0	Say	\$0
I143015	<b>Contributions &amp; Donations</b> <i>No expected activity</i>	\$0	Say	\$0
I143020	<b>Reimbursements</b> <i>Workers Compensation rebate</i> <i>No expected activity</i>	\$0	Say	\$0
<b>Operating Expenditure</b>				
E143005	<b>Salaries</b> <i>Works Supervisor administration</i> <i>Estimate as per Allocations worksheet</i>	\$8,550	Say	\$8,550
E143010	<b>Superannuation</b> <i>9% SGC plus 3% matching Member voluntary contributions for other than direct allocation staff</i> <i>Estimate as per Allocations worksheet</i>	\$23,763	Say	\$23,760
E143020	<b>Salary Sacrifice</b> <i>No expected activity</i>	\$0	Say	\$0
E143025	<b>Staff Training</b> <i>Grievance - WS &amp; TL</i> <i>Other course fees</i> <i>Estimate as per Allocations worksheet</i>	\$1,300 \$1,000 \$4,000	Say	\$6,300
E143030	<b>Sick Pay</b> <i>Estimate as per Allocations worksheet</i>	\$4,958	Say	\$4,960
E143035	<b>Holiday Pay</b> <i>Estimate as per Allocations worksheet</i>	\$23,303	Say	\$23,300
E143040	<b>Long Service Leave</b> <i>Estimate as per Allocations worksheet</i> <i>2009/10 Change - Accrued to 30 June 2010</i>	\$0 \$4,082	Say	\$4,082
E143045	<b>Workers Compensation Insurance</b> <i>Insurance premiums as per Appendix</i>	\$9,672	Say	\$9,670
E143055	<b>Protective Clothing</b> <i>Corporate polo shirt - WS</i> <i>Shirts, trousers, jacket/jumper, boots - 6 staff @ \$400</i> <i>Other protective clothing &amp; equipment</i>	\$40 \$2,400 \$500	Say	\$2,940

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail		2009/10 BUDGET
<b>E143060</b>	<b>Occupational Health &amp; Safety</b>		
	<i>Regional Risk Coordinator</i>	\$2,100	
	<i>First aid kit supplies</i>	\$50	
	<i>Nominal provision based on 2008/09 experience</i>	\$150 Say	\$2,300
<b>E143070</b>	<b>Subscriptions/Seminars</b>		
	<i>No expected activity</i>	\$0 Say	\$0
<b>E143075</b>	<b>Supervisor Training</b>		
	<i>No expected activity</i>	\$0 Say	\$0
<b>E143080</b>	<b>Accrued Employees Entitlements</b>		
	<i>No expected activity</i>	\$0 Say	\$0
<b>E143085</b>	<b>Office Expenses</b>		
	<i>Outside Staff vacancy advertising</i>	\$500	
	<i>Nominal provision based on 2008/09 experience</i>	\$150 Say	\$650
<b>E143090</b>	<b>Employee Housing Maintenance</b>		
	<i>Estimate as per Allocations worksheet</i>	\$0 Say	\$0
<b>E143095</b>	<b>Depot Two Way Mtce</b>		
	<i>No expected activity</i>	\$0 Say	\$0
<b>E143105</b>	<b>Telephone</b>		
	<i>Depot telephone (9637 1673)</i>	\$900	
	<i>Depot Internet (Westnet)</i>	\$914	
	<i>Works Supervisor mobile (0427 371 101)</i>	\$1,200 Say	\$3,014
<b>E143110</b>	<b>Insurance</b>		
	<i>Insurance premiums as per Appendix</i>	\$4,752 Say	\$4,750
<b>E143115</b>	<b>Fringe Benefits Tax</b>		
	<i>Nominal provision based on 2008/09 experience</i>	\$1,800 Say	\$1,800
<b>E143198</b>	<b>Administration</b>		
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$26,820 Say	\$26,820
<b>E143299</b>	<b>Allocated to Works</b>		
	<i>Estimate as per Allocations worksheet</i>	\$110,041 Say	\$110,040

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Plant Operating Costs</b>		
<b>Operating Revenue</b>		
I144020	<b>Reimbursements</b> <i>MIBS - Plant insurance claims</i>	\$750 Say \$750
I144036	<b>Fuel Tax Credit</b> <i>Nominal provision based on 2008/09 experience</i>	\$3,900 Say \$3,900
<b>Operating Expenditure</b>		
E144005	<b>Expendable Tools</b> <i>Tools repaired / replaced / consumed</i>	\$3,000 Say \$3,000
E144010	<b>Depot Consumables</b> <i>Nominal provision based on 2008/09 experience</i>	\$1,500 Say \$1,500
E144015	<b>Blades &amp; Points</b> <i>Ripper points</i>	\$0
	<i>40 Grader blades</i>	\$5,350 Say \$5,350
E144020	<b>Fuels &amp; Oils</b> <i>Fuels &amp; oils for allocated plant</i> <i>Nominal provision based on 2008/09 experience with increased activity</i>	\$100,000 Say \$100,000
E144025	<b>Parts &amp; Repairs</b> <i>Parts &amp; repairs for allocated plant</i> <i>Nominal provision based on 2008/09 experience</i>	\$80,000 Say \$80,000
E144030	<b>Tyres &amp; Tubes</b> <i>Tyres &amp; tubes for allocated plant</i> <i>TN.302 / TN.229 - Truck &amp; Trailer</i>	\$5,940
	<i>TN.251 - Loader</i>	\$6,000
	<i>TN.1253 - Grader</i>	\$3,900
	<i>Light vehicles</i>	\$3,040
	<i>Nominal provision based on 2008/09 experience</i>	\$2,000 Say \$20,880
E144035	<b>Licenses</b> <i>Vehicle registration licenses for allocated plant</i>	\$2,200 Say \$2,200
E144040	<b>Repairs Wages</b> <i>Shire Staff wages for allocated plant</i> <i>Estimate as per Allocations worksheet</i>	\$10,000 Say \$10,000
E144045	<b>Insurance</b> <i>Insurance premiums as per Appendix</i>	\$9,428 Say \$9,430
E144099	<b>Plant Depreciation</b> <i>Depreciation raised as per Asset Register</i>	\$1,350
	<i>Depreciation as per Allocations worksheet</i>	(\$52,156) Say (\$50,810)
E144299	<b>Allocated to Works</b> <i>Estimate as per Allocations worksheet</i>	\$167,350 Say \$167,350

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Salaries &amp; Wages</b>		
<b>Operating Revenue</b>		
I146020	<b>Reimbursement - Workers Compensation</b> <i>No anticipated claims</i>	\$0 Say \$0
<b>Operating Expenditure</b>		
E146010	<b>Gross Salaries &amp; Wages Paid</b> <i>Estimate of gross wages as per Salaries worksheet</i>	\$563,209 Say \$563,210
E146020	<b>Workers Compensation</b> <i>Wages - No anticipated claims</i>	\$0 Say \$0
E146200	<b>Salaries &amp; Wages - Allocated</b> <i>Estimate as per Allocations worksheet</i>	\$563,209 Say \$563,210
<b>Unclassified</b>		
<b>Operating Revenue</b>		
I148010	<b>Government Grants - Operating</b> <i>No expected activity</i>	\$0 Say \$0
I148011	<b>Government Grants - Non-Operating</b> <i>No expected activity</i>	\$0 Say \$0
I148015	<b>Contributions &amp; Donations</b> <i>No expected activity</i>	\$0 Say \$0
I148020	<b>Reimbursements</b> <i>Water consumption:</i>	
	- 6 Russell St	\$250
	- 9 Nottage Way	\$250
	- 11 Nottage Way	\$250
	- 45 Draper St	\$250
	- 22 Ridley St	\$250 Say \$1,250
I148030	<b>Rental Income</b>	
	<i>6 Russell St (3 bedroom) - 6 weeks @ \$130/week 46 @ \$135</i>	\$6,990
	<i>9 Nottage Way (2 bedroom) - 6 weeks @ \$110/week 46 @ \$115</i>	\$5,950
	<i>11 Nottage Way (2 bedroom) - 6 weeks @ \$110/week 46 @ \$115</i>	\$5,950
	<i>45 Draper St (3 bedroom) - 6 weeks @ \$130/week 46 @ \$135</i>	\$6,990
	<i>22 Ridley St (4 bedroom) - 44 weeks @ \$140</i>	\$6,160
	<i>Barracks - 81 Barrack Rd</i>	\$0
	<i>Lot 51 Tammin Wyalkatchem Rd - cropping in return for fire breaks &amp; weeds</i>	\$0
	<i>Hunts Well Repeater Tower - Intelligent IP</i>	\$500 Say \$32,540
I148050	<b>Sale of Land</b> <i>No expected activity</i>	\$0 Say \$0
I148097	<b>Profit on Disposal of Assets</b> <i>No expected activity</i>	\$0 Say \$0



## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>Operating Expenditure</b>		
<b>E148101</b>	<b>Other Housing - 6 Russell St</b>	
	<i>Air conditioner repair</i>	\$500
	<i>Smoke detector</i>	\$150
	<i>Insurance premiums as per Appendix</i>	\$243
	<i>Spider and fly treatment</i>	\$130
	<i>Termite inspection &amp; treatment</i>	\$700
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$50
	<i>Gas consumption</i>	\$0
	<i>Estimate as per Allocations worksheet</i>	\$56
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$2,520
<b>E148102</b>	<b>Other Housing - 9 Nottage Way</b>	
	<i>Smoke detector</i>	\$150
	<i>Insurance premiums as per Appendix</i>	\$192
	<i>Spider and fly treatment</i>	\$130
	<i>Termite inspection &amp; treatment</i>	\$135
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$50
	<i>Gas consumption</i>	\$0
	<i>Estimate as per Allocations worksheet</i>	\$56
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$1,410
<b>E148103</b>	<b>Other Housing - 11 Nottage Way</b>	
	<i>Smoke detector</i>	\$150
	<i>Insurance premiums as per Appendix</i>	\$192
	<i>Spider and fly treatment</i>	\$130
	<i>Termite inspection &amp; treatment</i>	\$135
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$50
	<i>Gas consumption</i>	\$0
	<i>Estimate as per Allocations worksheet</i>	\$56
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$1,410
<b>E148104</b>	<b>Other Housing - 45 Draper St</b>	
	<i>Insurance premiums as per Appendix</i>	\$309
	<i>Termite inspection &amp; treatment</i>	\$130
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$0
	<i>Gas consumption</i>	\$0
	<i>Insurance premiums as per Appendix</i>	\$135
	<i>Estimate as per Allocations worksheet</i>	\$56
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say \$1,320

## Shire of Tammin - 2009/10 Budget Notes

Account Number	Account Name Account Detail	2009/10 BUDGET
<b>E148105</b>	<b>Other Housing - 22 Ridley St</b>	
	<i>Door lock repair, cornice repairs &amp; storm water connection</i>	\$1,500
	<i>Yard enclosure (gates)</i>	\$1,000
	<i>Spider and fly treatment</i>	\$130
	<i>Termite inspection &amp; treatment</i>	\$140
	<i>Emergency Services Levy (ESL)</i>	\$43
	<i>Water service charge</i>	\$200
	<i>Water consumption</i>	\$250
	<i>Gas service charge</i>	\$0
	<i>Gas consumption</i>	\$0
	<i>Insurance premiums as per Appendix</i>	\$329
	<i>Estimate as per Allocations worksheet</i>	\$586
	<i>Nominal provision based on 2008/09 experience</i>	\$200 Say
		\$4,380
<b>E148109</b>	<b>Other Buildings - 81 Barrack Rd</b>	
	<i>Repair HWS</i>	\$150
	<i>Estimate as per Allocations worksheet</i>	\$5,340
	<i>Spider and fly treatment</i>	\$350
	<i>Termite inspection &amp; treatment</i>	\$3,380
	<i>Emergency Services Levy (ESL)</i>	\$0
	<i>Water service charge</i>	\$180
	<i>Water consumption</i>	\$100
	<i>Gas service charge</i>	\$600
	<i>Gas consumption</i>	\$0
	<i>Electricity</i>	\$500 Say
		\$10,600
<b>E148110</b>	<b>Miscellaneous Land Mtce</b>	
	<i>Estimate as per Allocations worksheet</i>	\$0
	<i>Nominal provision based on 2008/09 experience</i>	\$0 Say
		\$0
<b>E148120</b>	<b>Interest On Loans</b>	
	<i>Loan interest accrual reversal - 1 July</i>	(\$170)
	<i>Loan 75 - public housing - as per Loan Repayments worksheet</i>	\$335 Say
		\$170
<b>E148197</b>	<b>Loss On Disposal Of Asset</b>	
	<i>No expected activity</i>	\$0 Say
		\$0
<b>E148198</b>	<b>Administration</b>	
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say
		\$0
<b>E148199</b>	<b>Depreciation</b>	
	<i>Asset Register estimate as per schedule - Barracks</i>	\$0
	<i>Asset Register estimate as per schedule</i>	\$19,267 Say
		\$19,270

<b>BALANCE SHEET</b>	<b>2009/10 BUDGET</b>		<b>2008/09 ACTUAL</b>		<b>2008/09 BUDGET</b>	
	\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>						
<b>Cash</b>						
A01101 Municipal Fund Bank	89,607		746,915.61		70,476	
A01105 Municipal Fund DOT Bank	1,331		1,331.05		7,791	
A01107 Petty Cash Advance	<u>550</u>	91,488	<u>550.00</u>	748,796.66	<u>550</u>	78,817
A01110 Reserve Fund Bank		0		0.00		0
Reserve Fund Investments						
A01111 Information Technology Reserve	13,129		12,624.47		12,456	
A01112 Plant Reserve	295,098		283,747.53		211,044	
A01113 LSL Reserve	12,159		11,691.03		1,283	
A01114 Housing Reserve	0		0.00		0	
A01115 Entitlements Reserve	5,067		4,872.12		13,599	
A01116 Aged Pensioner Units Reserve	<u>42,522</u>	367,975	<u>40,886.81</u>	353,821.96	<u>40,341</u>	278,723
<b>Receivables</b>						
A01121 Sundry Debtors - Rates	19,115		19,115.14		11,857	
A01122 Sundry Debtors - Other	<u>24,486</u>	43,601	<u>24,485.83</u>	43,600.97	<u>26,231</u>	38,088
<b>Inventories</b>						
A01190 Materials & Stock	0	0	0.00	0.00	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>503,064</b>		<b>1,146,219.59</b>		<b>395,628</b>
<b>CURRENT LIABILITIES</b>						
<b>Payables</b>						
L01215 Sundry Creditors	69,146		69,146.51		67,594	
L01258 FESA ESL Liability	863		862.79		781	
L01259 DPI Liability	1,331		1,331.05		7,791	
L0131 PAYG Liability	0		0.00		0	
2200 Tax Clearing	(9,091)		(9,090.91)		0	
L0137 Reportable FBT	0		0.00		0	
L0134 Child Support Agency	0		0.00		0	
L0136 Superannuation	0		0.00		0	
L0133 Prepaid Income	0		0.00		0	
L0135 MEU	0		0.00		0	
L01222 Accrued Interest - Current	1,736		2,201.59		2,656	
L01235 Accrued Salaries & Wages	<u>10,100</u>	74,085	<u>10,100.27</u>	74,551.30	<u>9,984</u>	88,806
<b>Interest Bearing Liabilities</b>						
L01221 Loan Liability (Debentures)	64,264	64,264	72,728.10	72,728.10	74,122	74,122
<b>Provisions</b>						
L01225 Provision For Annual Leave	39,648		39,647.89		34,896	
L01226 Provision For LSL	<u>0</u>	39,648	<u>0.00</u>	39,647.89	<u>0</u>	34,896
<b>TOTAL CURRENT LIABILITIES</b>		<b>177,997</b>		<b>186,927.29</b>		<b>197,824</b>
<b>NET CURRENT POSITION</b>		<b>325,067</b>		<b>959,292.30</b>		<b>197,804</b>

<b>BALANCE SHEET</b> <b>(continued)</b>		<b>2009/10</b>		<b>2008/09</b>		<b>2008/09</b>	
		<b>BUDGET</b>		<b>ACTUAL</b>		<b>BUDGET</b>	
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>NON CURRENT ASSETS</b>							
<b>Property, Plant &amp; Equipment</b>							
A01512	Land	52,850	52,850	37,849.93	37,849.93	37,850	37,850
A01522	Buildings	2,859,613		2,343,113.19		2,343,075	
A01521	Less Accumulated Depreciation	<u>(567,159)</u>	2,292,454	<u>(499,127.76)</u>	1,843,985.43	<u>(488,663)</u>	1,854,412
A01542	Furniture & Equipment	202,869		199,868.97		141,549	
A01541	Furniture & Equipment Accumulated De	<u>(190,276)</u>	12,593	<u>(183,320.81)</u>	16,548.16	<u>(122,756)</u>	18,793
A01572	Plant & Equipment	1,589,985		1,445,664.30		1,490,827	
A01571	Less Accumulated Depreciation	<u>(1,018,865)</u>	571,120	<u>(1,009,722.59)</u>	435,941.71	<u>(1,070,757)</u>	420,070
A01582	Tools	2,796		2,795.93		2,796	
A01581	Less Accumulated Depreciation	<u>(2,796)</u>	0	<u>(2,795.93)</u>	0.00	<u>(2,796)</u>	0
A0159	Landcare Centre Equipment	0		0.00		63,228	
A01591	Less Accumulated Depreciation	<u>0</u>	0	<u>0.00</u>	0.00	<u>(63,228)</u>	0
<b>Infrastructure</b>							
A01533	Infrastructure - Roads	30,468,032		29,998,171.70		30,167,963	
A01531	Less Accumulated Depreciation	<u>(10,139,190)</u>	20,328,842	<u>(9,949,190.00)</u>	20,048,981.70	<u>(9,944,602)</u>	20,223,361
A0156	Infrastructure - Footpaths	525,558		455,558.00		455,558	
A01561	Less Accumulated Depreciation	<u>(314,409)</u>	211,149	<u>(282,519.60)</u>	173,038.40	<u>(282,519)</u>	173,039
A01552	Other Infrastructure	1,148,170		984,829.76		986,077	
A01551	Less Accumulated Depreciation	<u>(219,574)</u>	928,596	<u>(171,969.68)</u>	812,860.08	<u>(173,360)</u>	812,717
<b>TOTAL NON CURRENT ASSETS</b>			<b>24,397,604</b>		<b>23,369,205</b>		<b>23,540,242</b>
<b>NON CURRENT LIABILITIES</b>							
<b>Interest Bearing Liabilities</b>							
L01710	Loan Liability (Debentures)	249,927	249,927	314,191.10	314,191.10	312,877	312,877
<b>Provisions</b>							
L01230	Provision For LSL Non-Current	<u>30,087</u>	30,087	<u>22,761.00</u>	22,761.00	<u>28,006</u>	28,006
<b>TOTAL NON CURRENT LIABILITIES</b>			<b>280,014</b>		<b>336,952.10</b>		<b>340,883</b>
<b>EQUITY</b>			<b>24,442,657</b>		<b>23,991,545.61</b>		<b>23,397,163</b>
<b>EQUITY</b>							
3-8000	Municipal Accumulation Account	3,593,401		2,806,570.72		2,881,670	
3-8000	Plus Nett Operating Statement	441,466		791,337.47		70,594	
L01900	Reserves - Accumulation Account	367,975		353,821.96		278,723	
L01911	Reserves - Asset Revaluation	<u>20,039,815</u>	<b>24,442,657</b>	<u>20,039,815.46</u>	<b>23,991,545.61</b>	<u>20,166,175</u>	<b>23,397,162</b>
			0				
<b>SUMMARY</b>							
<b>Current Assets</b>			503,064		1,146,219.59		395,628
<b>Non-Current Assets</b>			<u>24,397,604</u>		<u>23,369,205.41</u>		<u>23,540,242</u>
<b>TOTAL ASSETS</b>			24,900,668		24,515,425.00		23,935,870
<b>Current Liabilities</b>			177,997		186,927.29		197,824
<b>Non-Current Liabilities</b>			<u>280,014</u>		<u>336,952.10</u>		<u>340,883</u>
<b>TOTAL LIABILITIES</b>			458,011		523,879.39		538,707
<b>EQUITY</b>			<b>24,442,657</b>		<b>23,991,545.61</b>		<b>23,397,163</b>

PROGRAMS SUMMARY	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Governance	15,800		8,921.44		6,180	
General Purpose Funding	1,881,500		1,979,492.64		1,389,960	
Law, Order, Public Safety	15,299		3,899.10		13,204	
Health	3,650		50,915.81		83,810	
Education & Welfare	54,314		71,549.63		72,430	
Housing						
Community Amenities	70,100		69,518.68		63,775	
Recreation & Culture	42,411		21,013.53		25,800	
Transport	352,230		271,213.67		262,000	
Economic Services	3,010		4,714.34		3,620	
Other Property & Services	51,800		140,269.87		56,200	
Governance		255,954		199,537.70		205,088
General Purpose Funding		73,255		69,537.95		72,935
Law, Order, Public Safety		25,990		14,459.65		34,290
Health		40,932		71,644.21		109,848
Education & Welfare		74,800		165,763.12		171,026
Housing						
Community Amenities		95,661		99,764.38		102,552
Recreation & Culture		595,479		421,945.58		394,453
Transport		710,870		595,007.14		711,264
Economic Services		80,352		66,621.97		73,473
Other Property & Services		95,356		125,889.54		31,456
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	2,490,114	2,048,648	2,621,508.71	1,830,171.24	1,976,979	1,906,385
<b>NETT</b>		441,466		791,337.47		70,594

PROGRAM / SCHEDULE 4  <b>GOVERNANCE</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Members</b>						
<b>Operating Revenue</b>						
I041020 Reimbursements	1,000		909.09		0	
<b>Operating Expenditure</b>						
E041005 Presidential Allowance		1,000		1,000.00		1,000
E041010 Election Expenses		2,900		118.10		0
E041020 Meeting Fees		5,120		4,440.00		5,120
E041025 Expenses Reimbursements		300		0.00		300
E041030 Travelling		1,800		1,809.94		900
E041035 Refreshments & Entertainment		7,000		5,673.74		5,500
E041040 Donations & Contributions		1,200		2,459.84		3,350
E041045 Public Relations		250		5.46		0
E041050 Other Stationery		50		0.00		50
E041055 Insurance		7,200		7,096.83		7,310
E041060 Subscriptions		16,630		12,410.00		10,450
E041065 Other Minor Expenditure		890		541.53		420
E041070 Conference Expenses		11,626		2,840.69		4,818
E041075 Training		3,900		3,520.48		1,400
E041098 Allocation from Governance		49,710		36,950.00		34,710

PROGRAM / SCHEDULE 4 <b>GOVERNANCE</b> (Continued)	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET		
	Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$	
<b>Other Governance</b>							
<b>Operating Revenue</b>							
I045010	Government Grants - Operating	10,000		0.00		0	
I045011	Government Grants - Non Operating	0		0.00		0	
I045015	Contributions & Donations	0		127.27		0	
I045020	Reimbursements	1,500		4,239.42		2,950	
I045025	Administration Services (ESL)	3,300		3,320.00		3,000	
I045030	Rents & Leases	0		209.66		230	
I045040	Other Income	0		116.00		0	
I045097	Profit on Disposal of Assets	0		0.00		0	
I045413	Fringe Benefits Tax Refund	0		0.00		0	
I045098	Governance Allocated to Other Program	0		0.00		0	
<b>Operating Expenditure</b>							
E045401	Salaries		230,370		224,303.46	217,250	
E045403	Sick Leave		4,790		3,803.79	4,530	
E045404	Annual Leave		24,830		21,009.19	23,530	
E045405	Long Service Leave		3,200		2,944.00	3,150	
E045406	Workers Compensation Insurance		6,570		6,288.97	5,950	
E045407	Superannuation		33,380		30,623.03	31,420	
E045408	Relocation Expenses		0		0.00	0	
E045409	Uniforms		2,650		3,345.38	2,000	
E045410	Administration Building Maintenance		23,300		13,398.22	17,060	
E045411	Administration Building Garden Mtce		3,130		2,812.71	2,830	
E045412	Housing Mtce		9,380		7,058.84	9,340	
E045413	Fringe Benefit Tax		6,200		6,217.34	5,000	
E045414	Training		3,800		3,954.41	4,000	
E045415	Printing & Stationery		5,000		4,627.22	7,500	
E045416	Office Equipment Mtce		200		189.96	500	
E045417	Computer Maintenance		19,280		18,320.38	20,170	
E045418	Telephone		6,420		6,368.22	8,350	
E045419	Advertising		1,000		1,647.55	2,500	
E045420	Insurance		4,570		4,488.41	4,700	
E045421	Subscriptions		2,250		2,070.64	2,810	
E045422	Photocopier Supplies		4,500		3,522.58	1,500	
E045424	Postage & Freight		1,760		1,717.15	2,000	
E045425	Legal Expenses		1,000		46.32	1,000	
E045426	Travelling & Accommodation		2,200		2,195.51	2,800	
E045427	Office Expenses Other		3,502		3,214.42	3,370	
E045428	Conference Expenses		5,106		4,600.35	6,410	
E045429	Sundry Office Furniture & Equipment		650		633.64	1,020	
E045430	Consultant Fees		15,000		380.00	12,000	
E045431	Records Management		4,150		146.28	1,200	
E045432	Accounting Support		1,000		0.00	2,500	
E045434	Vehicle Running Expenses		6,200		6,416.63	5,750	
E045497	Loss On Disposal Of Asset		12,030		13,423.40	11,150	
E045498	Governance Allocated to Other Programs		(324,260)		(302,565.00)	(306,290)	
E045499	Depreciation		23,220		23,468.09	12,760	
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		15,800	255,954	8,921.44	199,537.70	6,180	205,088

PROGRAM / SCHEDULE 3 <b>GENERAL PURPOSE FUNDING</b>		2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
<b>Rate Revenue</b>							
I031001	GRV Residential	52,990		54,985.90		53,190	
I031005	UV Rural	576,520		561,308.00		559,510	
I031010	GRV Residential Minimum Rates	20,650		13,200.00		15,000	
I031014	UV Rural Minimum Rates	6,650		3,000.00		4,800	
I031020	Non-Payment Penalty Interest	1,500		1,556.08		500	
I031021	Interim Rating Current Year	1,000		1,559.65		1,000	
I031022	Interim Rating Previous Years	0		114.07		0	
I031024	Instalment Interest	1,300		1,329.35		300	
I031025	Instalment Administration Fees	450		480.00		500	
I031023	Ex Gratia Rates	4,400		4,349.00		4,300	
I031027	Rate Account Enquiry Fees	500		575.00		300	
I031028	Discount Allowed - GRV	(1,600)		(1,535.76)		(1,900)	
I031029	Discount Allowed - UV	(24,000)		(23,870.60)		(26,000)	
I031030	Reimbursement Legal Costs	0		0.00		0	
<b>Operating Expenditure</b>							
E031005	Rates Written Off		0		0.00		0
E031010	Stationery		200		0.00		250
E031015	Postage & Freight		150		140.63		300
E031020	Valuation Expenses		3,300		3,238.48		4,300
E031025	Legal Expenses		720		211.82		230
E031030	Title Searches		250		0.00		250
E031200	Allocation from Governance		58,760		57,710.00		57,400
<b>General Purpose Revenue</b>							
I032010	Grants Commission - General Purpose	386,440		631,011.00		502,110	
I032020	Grants Commission - Roads	175,460		312,188.00		245,360	
I032021	Royalties for Regions	645,620		282,914.00		0	
I032022	RLCIP	0		100,000.00		0	
<b>Other Revenue</b>							
I032025	Pensioner Deferred Rates Grant	220		73.13		110	
I032030	Interest - Municipal Fund	19,000		19,853.21		18,000	
I032040	Interest - Reserve Funds	14,150		16,113.53		12,480	
I032045	EFT-POS Charges	250		289.08		400	
<b>General Operating Expenditure</b>							
E032339	Bank Fees		2,500		2,180.57		2,730
E032338	EFT-POS Charges		1,000		854.47		950
E032340	Audit Fees		6,375		5,200.00		5,775
E032359	Bank Overdraft Interest		0		1.98		750
E032360	Unders/Overs		0		0.00		0
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		1,881,500	73,255	1,979,492.64	69,537.95	1,389,960	72,935



PROGRAM / SCHEDULE 5 <b>LAW, ORDER, PUBLIC SAFETY</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Fire Prevention</b>						
<b>Operating Revenue</b>						
I051010	Government Grants - Operating	0		0.00		0
I051011	Government Grants - Non-Operating	0		0.00		0
I051015	Contributions & Donations	13,179		1,056.17		12,864
I051030	Fines & Penalties	0		400.00		0
I051097	Profit on Disposal of Assets	0		0.00		0
<b>Operating Expenditure</b>						
E051005	Building Maintenance		13,300		386.36	11,450
E051010	Fire Control Measures		350		30.73	160
E051015	Brigade Vehicle Maintenance		0		46.87	0
E051020	Advertising		410		258.39	250
E051025	Fire Insurance		80		106.60	60
E051030	Postage & Freight		100		79.94	0
E051035	District Maps		0		0.00	0
E051040	General Expenses		700		194.09	2,850
E051097	Loss on Disposal of Assets		0		0.00	0
E051098	Allocation from Governance		2,830		2,900.00	2,710
E051099	Depreciation		2,610		6,453.23	10,550
<b>Animal Control</b>						
<b>Operating Revenue</b>						
I052130	Fines & Penalties	0		0.00		0
I052155	Impounding Fees	300		638.18		20
I052170	Dog Registrations	600		604.75		300
I052175	Other Fees & Charges	20		0.00		20
<b>Operating Expenditure</b>						
E052540	Pound Maintenance		730		993.51	500
E052545	Animal Control		0		1,065.83	0
E052550	Advertising		200		0.00	200
E052555	Postage & Freight		50		0.00	0
E052565	Registration Disks		100		0.00	100
E052570	Control Officer Contract		2,500		329.22	3,500
E052598	Allocation from Governance		1,420		1,445.00	1,350
E052599	Depreciation		10		6.00	10
<b>Other Law, Order, Public Safety</b>						
<b>Operating Revenue</b>						
I053010	Government Grants - Operating	0		0.00		0
I053011	Government Grants - Non-Operating	0		0.00		0
I053035	Emergency Services	0		0.00		0
I053040	Crime Prevention Plan	1,200		1,200.00		0
<b>Operating Expenditure</b>						
E053005	Emergency Services		500		0.00	500
E053010	Advertising		100		163.88	100
E050515	Crime Prevention Plan		0		0.00	0
E053098	Allocation from Governance		0		0.00	0
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		15,299	25,990	3,899.10	14,459.65	13,204
						34,290

PROGRAM / SCHEDULE 7  <b>HEALTH</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Preventative Services - Meat Inspection</b>						
<b>Operating Revenue</b>						
I072120	Reimbursement - Abattoir	0		44,397.41		76,890
I072130	Rents & Leases	3,380		5,881.40		6,680
<b>Operating Expenditure</b>						
E072105	Meat Inspection Salaries		0	36,893.07		69,970
E072110	Superannuation		0	1,063.01		4,170
E072113	Long Service Leave		0	(830.00)		(112)
E072115	Workers Compensation Insurance		0	1,636.29		1,550
E072120	Travelling & Laundry		0	0.00		200
E072125	Protective Clothing		0	0.00		500
E072130	Housing		14,912	13,316.54		7,710
E072150	Other		0	275.00		500
E072198	Allocation from Governance		0	10,350.00		11,340
<b>Preventative Services - Administration &amp; Inspection</b>						
<b>Operating Revenue</b>						
I073030	Fines & Penalties	0		375.00		0
I073035	Licenses Other	270		262.00		240
I073040	Septic Tank Application Fees	0		0.00		0
I073097	Profit on Disposal of Assets	0		0.00		0
I073098	Allocation from Governance	0		0.00		0
<b>Operating Expenditure</b>						
E073110	EHO Contractors		4,000	465.80		5,000
E073115	Telephone		0	0.00		0
E073120	Advertising		0	0.00		0
E073125	Housing		0	0.00		0
E073130	Legal Expenses		1,000	0.00		1,000
E073135	Other Minor Expenditure		1,280	1,234.50		1,250
E073197	Loss on Disposal of Assets		0	0.00		0
E073198	Allocation from Governance		19,740	7,240.00		6,770
E073199	Depreciation		0	0.00		0
<b>Preventative Services - Pest Control</b>						
<b>Operating Revenue</b>						
I074020	Reimbursements	0		0.00		0
I074035	Sale of Insecticide/Pesticide	0		0.00		0
I074098	Allocation from Governance	0		0.00		0
<b>Operating Expenditure</b>						
E074010	Mosquito Control		0	0.00		0
E074098	Allocation from Governance		0	0.00		0
E074099	Depreciation		0	0.00		0
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		3,650	40,932	50,915.81	71,644.21	83,810
						109,848

PROGRAM / SCHEDULE 8 <b>EDUCATION &amp; WELFARE</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Aged &amp; Disabled</b>						
<b>Operating Revenue</b>						
I081010	Government Grants - Operating	0	0.00		0	
I081011	Government Grants - Non-Operating	0	0.00		0	
I081015	Contributions & Donations	2,000	5,680.06		250	
I081020	Reimbursements	3,700	851.51		3,000	
I081035	Tamma Village Aged Units Rentals	48,614	42,762.83		42,380	
<b>Operating Expenditure</b>						
E081005	Tamma Village Aged Units Mtce		56,650	52,376.08		44,230
E081020	Seniors Activities		0	0.00		500
E081098	Allocation from Governance		11,790	12,750.00		13,880
E081099	Depreciation		3,520	3,523.00		3,520
<b>Other Education - TALEC</b>						
<b>Operating Revenue</b>						
I082015	Contributions & Donations	0	520.70		1,200	
I082016	Alcoa Contribution	0	15,000.00		15,000	
I082035	Accommodation Charges	0	6,234.53		10,000	
I082040	In Service Fees	0	0.00		0	
I082045	TALEC Bus Hire	0	500.00		600	
I082050	Promotional Material	0	0.00		0	
I082055	Housing Rental	0	0.00		0	
<b>Operating Expenditure</b>						
E082005	Salaries	0		24,568.37		22,340
E082010	Superannuation	0		3,164.87		2,178
E082020	Annual Leave	0		3,016.87		2,190
E082023	Long Service Leave	0		(1,893.00)		833
E082025	Workers Compensation Insurance	0		665.70		610
E082030	Relocation Expenses	0		0.00		0
E082033	Uniforms	0		0.00		250
E082035	Shed Mtce	0		0.00		250
E082040	Grounds Mtce	0		3,818.92		6,490
E082045	Food/Accommodation	0		3,361.38		4,500
E082050	Promotions	0		4,692.61		15,000
E082052	Committee Expenses	0		107.16		750
E082055	Minor Expenses	0		114.77		200
E082060	Centre Mtce & Operating	0		10,174.10		11,300
E082065	Telephone & Internet	0		1,942.57		3,350
E082070	Advertising	0		3,560.58		3,000
E082075	Insurance	0		2,668.16		2,670
E082080	Postage & Freight	0		21.11		200
E082085	Bus Mtce & Operating	0		5,014.46		2,005
E082098	Allocation from Governance	0		20,780.00		20,320
E082099	Depreciation	0		10,310.55		9,540
<b>Care Of Families &amp; Children</b>						
<b>Operating Expenditure</b>						
E083015	Playgroup		1,350	0.00		0
E083016	Tammin Primary School		1,490	1,024.86		920
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		54,314	74,800	71,549.63	165,763.12	72,430
						171,026

PROGRAM / SCHEDULE 10 <b>COMMUNITY AMENITIES</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Sanitation - Household Refuse</b>						
<b>Operating Revenue</b>						
I101110	Government Grants - Operating	0	0.00		0	
I101111	Government Grants - Non-Operating	0	0.00		0	
I101115	Contributions	0	0.00		0	
I101135	Domestic Refuse Collections Fees	14,250	14,104.15		13,875	
I101140	Bulk Service Fees	0	0.00		0	
I101145	Tip Service Fees	47,300	46,983.85		41,950	
<b>Operating Expenditure</b>						
E101005	Litter Control			0.00		0
E101010	Refuse Site Mtce		38,868	35,393.98		42,458
E101020	Commercial Refuse Collection		0	0.00		0
E101025	Street Bin Refuse Collection		4,170	4,040.02		4,120
E101030	Bulk Service Collection		0	0.00		0
E101035	Domestic Refuse Collections		12,170	11,987.00		12,250
E101040	Effluent Dam Site		500	0.00		0
E101098	Allocation from Governance		10,150	9,955.00		12,090
E101099	Depreciation		700	700.40		700
<b>Town Planning &amp; Regional Development</b>						
<b>Operating Revenue</b>						
I102135	Town Planning Fees	0	100.00		0	
<b>Operating Expenditure</b>						
E102105	Control Expenses		500	0.00		1,500
E102110	Title Fees		0	0.00		0
E102198	Allocation from Governance		1,420	1,445.00		1,350
<b>Other Community Amenities</b>						
<b>Operating Revenue</b>						
I103110	Government Grants - Operating	0	0.00		0	
I103111	Government Grants - Non-Operating	0	0.00		0	
I103115	Contributions & Donations	0	27.27		0	
I103135	Tabloid Office Rent	0	0.00		0	
I103140	Photocopying Charges	2,400	2,481.42		1,550	
I103145	Facsimile Charges	10	5.54		10	
I103150	Cemetery Charges	1,500	1,053.33		850	
I103155	Hire of Community Bus	3,600	3,683.12		4,500	
I103160	Cooinda Centre Rental	1,040	1,080.00		1,040	
I103165	Tidy Towns	0	0.00		0	
I103197	Profit on Disposal of Assts	0	0.00		0	
<b>Operating Expenditure</b>						
E103120	Public Toilets		3,750	3,727.20		3,870
E103125	Community Bus		2,061	1,955.49		2,270
E103130	Grave Digging		1,000	1,933.69		690
E103135	Cemetery		2,000	5,638.66		2,040
E103140	Cooinda Centre		7,660	12,017.86		9,040
E103145	Tidy Towns		0	96.94		300
E103155	Insurance		160	0.00		134
E103160	Tammin Tabloid Building Mtce		660	980.74		580
E103197	Loss on Disposal of Assets		0	0.00		0
E103198	Allocation from Governance		0	0.00		0
E103199	Depreciation		9,892	9,892.40		9,160
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		70,100	95,661	69,518.68	99,764.38	63,775
						102,552

PROGRAM / SCHEDULE 11 <b>RECREATION &amp; CULTURE</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Public Halls, Civic Centres</b>						
<b>Operating Revenue</b>						
I111010	Government Grants - Operating	0		0.00		0
I111011	Government Grants - Non-Operating	0		0.00		0
I111015	Contributions & Donations	260		230.77		150
I111020	Reimbursements	0		0.00		0
I111035	Hall Hire Fees	1,800		2,263.67		150
I111040	Hall Hire Deposits	1,500		1,500.00		150
<b>Operating Expenditure</b>						
E111005	Tammin Hall Mtce		24,570		27,266.38	27,770
E111010	Yorakine Hall Mtce		3,710		1,411.26	1,440
E111015	Tammin Hall Bonds Refunds		1,500		1,200.00	150
E111020	Tammin Hall RLCIP Funds		19,597		50,402.92	0
E111021	Tammin Hall Royalties For Regions		150,000		0.00	0
E111098	Allocation from Governance		20,760		22,605.00	25,060
E111099	Depreciation		6,230		6,228.60	6,960
<b>Other Recreation &amp; Sport</b>						
<b>Operating Revenue</b>						
I113010	Government Grants - Operating	0		0.00		0
I113011	Government Grants - Non-Operating	0		0.00		0
I113015	Contributions	1,421		5,246.99		970
I113040	Donnan Park Ground Lease Rentals	1,140		1,215.90		1,100
I113045	Functions & Events	34,100		409.08		20,000
I113050	Kadjininy Kep Hire Fees	250		609.09		200
I113055	Bonds	200		800.00		0
I113065	Donnan Park Pavilion	100		0.00		0
I113070	Donnan Park Changerooms	0		0.00		0
I113075	Other Sundry	450		476.50		0
I113098	Profit On Disposal Of Assets	0		0.00		0
<b>Operating Expenditure</b>						
E113005	Donnan Park Pavilion & Grandstand Mtce		8,230		12,536.12	13,480
E113010	Donnan Park Changerooms Mtce		2,200		2,908.27	3,000
E113015	Donnan Park Oval Mtce		51,960		42,473.94	45,650
E113017	Donnan Park Royalties for Regions Funds		30,000		0.00	0
E113030	Donnan Park Oval Surrounds Mtce		7,300		9,977.80	7,130
E113020	Heritage Park Mtce		1,500		1,006.40	970
E113025	Parks, Gardens & Reserves Mtce		17,450		19,230.54	11,380
E113035	Kadjininy Kep Mtce		53,140		52,286.90	59,230
E113036	Functions & Events		40,425		5,178.79	27,150
E113040	Town Dam Mtce		430		13.07	230
E113045	Memorial Park Mtce		5,600		6,448.09	4,580
E113050	Reserves Mtce		1,000		716.15	820
E113055	Bowling Club Mtce		18,180		18,181.82	18,180
E113060	Golf Club Mtce		2,170		633.79	870
E113065	Tennis Courts/BMX Track Mtce		730		281.55	740
E113070	Sports & Recreation Council		7,000		6,000.00	6,500
E113075	Donnan Park Bonds		200		800.00	0
E113090	Interest On Loans		12,050		14,282.60	14,280
E113095	Other Club Insurance		0		0.00	0
E113097	Loss on disposal of assets		0		0.00	0
E113098	Allocation from Governance		11,990		12,220.00	8,640
E113099	Depreciation		67,820		75,784.53	80,040

PROGRAM / SCHEDULE 11 <b>RECREATION &amp; CULTURE (continued)</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Libraries</b>						
<b>Operating Revenue</b>						
I114115 Contributions & Donations	0		0.00		0	
I114135 Fines & Penalties	0		0.00		0	
I114140 Lost Books	40		36.80		50	
<b>Operating Expenditure</b>						
E114020 Other Expenses		1,012		1,119.05		933
E114025 Postage & Freight		250		244.54		250
E114030 Library Mtce		1,350		1,175.15		1,450
E114035 Library Book Purchases		150		865.21		750
E114098 Allocation from Governance		14,900		14,430.00		14,390
E114099 Depreciation		0		0.00		0
<b>Other Culture</b>						
<b>Operating Revenue</b>						
I115010 Government Grants - Operating	0		900.00		0	
I115011 Government Grants - Non-Operating	0		0.00		0	
I115035 Tammin Tabloid Publication	950		0.00		450	
I115040 Tammin Art Prize	0		1,231.00		2,500	
I115015 Contributions & Donations	0		963.73		0	
I115045 History Book Sales	200		240.00		80	
I115055 Yorkrakine Centennial Celebrations	0		4,890.00		0	
<b>Operating Expenditure</b>						
E116005 Art Prize		1,500		5,959.27		4,150
E116010 Municipal Heritage Inventory		5,000		0.00		2,000
E116015 Tammin Tabloid Publication		2,800		1,012.68		500
E116020 WA Week		350		370.00		380
E116025 Australia Day		400		162.63		1,200
E116030 Anzac Day		200		80.00		500
E116040 Banners In The Terrace		500		97.77		500
E116045 Carols By Candlelight		725		900.00		2,500
E116050 Tammin Awards Night		600		467.18		700
E116055 Yorkrakine Centennial Celebrations		0		4,987.58		0
E116098 Allocation from Governance		0		0.00		0
E116099 Depreciation		0		0.00		0
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	42,411	595,479	21,013.53	421,945.58	25,800	394,453

PROGRAM / SCHEDULE 12	2009/10		2008/09		2008/09	
	BUDGET		ACTUAL		BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>TRANSPORT</b>						
<b>Streets, Roads, Bridges, Depots</b>						
<b>Operating Revenue</b>						
I122011	Direct Grant	40,920		40,437.00		40,440
I122012	Roads To Recovery Grant	176,440		101,135.00		105,210
I122013	MRWA Road Project Grant	106,710		102,350.00		102,350
I122014	Black Spot Grant (State)	0		0.00		0
I122015	Contributions & Donations	1,710		9,160.80		0
I122097	Profit on Disposal of Assets	15,450		6,692.47		5,000
<b>Operating Expenditure</b>						
E122020	Depot Mtce		9,770		4,711.61	6,950
E122021	Depot - Royalties For Regions		3,000		0.00	0
E122030	Street Cleaning		10,400		14,783.21	21,500
E122035	Traffic Signs		7,730		7,480.33	21,300
E122040	Footpath Mtce		4,450		19,976.30	4,580
E122060	Street Lighting Utilities		9,945		7,383.05	7,840
E122065	Street Lighting R <sup>r</sup>		10,000		11,198.18	0
E122045	Street Tree Mtce		3,885		5,552.04	4,494
E122055	Road Maintenance		301,010		178,577.17	301,090
E122070	Advertising		200		0.00	150
E122075	Interest on Loans		9,210		10,643.45	10,820
E122097	Loss on Disposal of Asset		0		0.00	0
E122098	Allocation from Governance		33,750		25,375.00	30,480
E122099	Depreciation		290,620		290,319.52	282,330
<b>Capital Expenditure</b>						
E122100	Road Construction		469,860		262,268.70	305,700
E122111	Footpath Construction		70,000		0.00	0
E122100	Less transferred to Infrastructure		(469,860)		(262,268.70)	(305,700)
E122115	Less transferred to Infrastructure		(70,000)		0.00	0
<b>Traffic Control</b>						
<b>Operating Revenue</b>						
I124020	Reimbursements	1,000		1,140.63		0
I124040	DOT Licensing Commission	10,000		10,297.77		9,000
<b>Operating Expenditure</b>						
E124005	DOT Telephone		900		851.95	2,100
E124010	DOT Postage		100		0.00	100
E124015	DOT Office Expenses		1,000		1,325.33	600
E124098	Allocation from Governance		14,900		16,830.00	16,930
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		352,230	710,870	271,213.67	595,007.14	262,000
						711,264

PROGRAM / SCHEDULE 13 <b>ECONOMIC SERVICES</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Rural Services</b>						
<b>Operating Revenue</b>						
I131110	Government Grants - Operating	0	1,500.00		0	
I131111	Government Grants - Non-Operating	0	0.00		0	
I131135	CDO Contributions & Reimbursements	0	929.48		0	
I131153	CDO Rent	1,950	1,950.00		2,600	
I131140	Sale of Poisons	0	0.00		0	
<b>Operating Expenditure</b>						
E131030	CDO Salary		21,720	16,408.65		19,480
E131025	CDO Superannuation		2,120	1,677.70		1,900
E131035	CDO Sick Leave		0	385.45		0
E131040	CDO Annual Leave		2,127	1,424.99		1,908
E131043	CDO Long Service Leave		0	0.00		45
E131045	CDO Workers Compensation Insurance		610	565.46		530
E131020	CDO Training		0	0.00		0
E131050	CDO Uniforms		540	497.20		550
E131053	CDO Housing - 20 Ridley St		1,890	2,596.43		660
E131065	CDO Printing & Stationery		50	137.06		120
E131070	CDO Promotions		0	0.00		0
E131075	CDO Subscriptions		250	150.00		150
E131080	CDO Postage & Freight		0	0.00		0
E131085	CDO Travel & Accommodation		775	532.90		1,200
E131090	CDO Conference		500	200.00		200
E131095	CDO Insurance		1,880	1,697.58		1,800
E131055	Noxious Weed Control		0	0.00		0
E131060	Vermin Control		0	1,500.00		0
E131098	Allocation from Governance		23,120	24,340.00		24,720
E131099	Depreciation		0	0.00		0
<b>Tourism &amp; Area Promotion</b>						
<b>Operating Revenue</b>						
I132010	Government Grants - Operating	0	0.00		0	
I132011	Government Grants - Non-Operating	0	0.00		0	
I132015	Contributions & Donations	0	0.00		0	
I132016	Sale of Postcards	60	58.21		20	
I132020	Entry Statements	0	0.00		0	
I132016	Sale of Promotional Material	0	0.00		0	
<b>Operating Expenditure</b>						
E132010	Entry Statements		6,810	1,168.30		2,500
E132020	Area Promotion		7,210	1,958.38		3,960
E132098	Allocation from Governance		4,250	1,445.00		1,350
E132099	Depreciation		230	230.00		230
<b>Building Control</b>						
<b>Operating Revenue</b>						
I133035	Building Permits Application Fees	0	0.00		0	
I133040	Other Licenses	0	0.00		0	
I133045	Commissions	0	0.00		0	
I133050	Legal Expenses Recovered	0	0.00		0	
<b>Operating Expenditure</b>						
E133005	Building Surveyor Contractor		0	0.00		0
E133010	Advertising		0	0.00		0
E133015	Legal Expenses		0	0.00		0
E133098	Allocation from Governance		1,420	2,990.00		4,440



PROGRAM / SCHEDULE 13 <b>ECONOMIC SERVICES (continued)</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Saleyards</b>						
<b>Operating Revenue</b>						
I134135 Saleyard Rental Fees	0		0.00		0	
<b>Operating Expenditure</b>						
E134005 Saleyard Maintenance		800		641.38		1,080
E134098 Allocation from Governance		0		0.00		0
E134099 Depreciation Buildings		250		250.00		250
<b>Other Economic Services</b>						
<b>Operating Revenue</b>						
I135035 Standpipe Water Charges	1,000		276.65		1,000	
<b>Operating Expenditure</b>						
E135005 Standpipe Water Utility		3,800		5,825.49		6,400
E135098 Allocation from Governance		0		0.00		0
	-----	-----	-----	-----	-----	-----
	3,010	80,352	4,714.34	66,621.97	3,620	73,473

PROGRAM / SCHEDULE 14 <b>OTHER PROPERTY &amp; SERVICES</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Private Works</b>						
<b>Operating Revenue</b>						
I141035 General Charges	13,360		76,181.81		12,530	
<b>Operating Expenditure</b>						
E141035 General Works		10,690		45,458.80		10,020
E141098 Allocation from Governance		16,530		6,315.00		4,810
<b>Public Works Overheads</b>						
<b>Operating Revenue</b>						
I143035 Rentals	0		0.00		0	
I143015 Contributions & Donations	0		0.00		0	
I143020 Reimbursements	0		0.00		0	
<b>Operating Expenditure</b>						
E143005 Salaries		8,550		21,567.68		8,550
E143010 Superannuation		23,760		24,643.44		25,630
E143020 Salary Sacrifice		0		0.00		0
E143025 Staff Training		6,300		5,621.78		5,600
E143030 Sick Pay		4,960		2,689.70		5,370
E143035 Holiday Pay		23,300		20,502.97		25,240
E143040 Long Service Leave		4,082		7,818.07		13,918
E143045 Workers Compensation		9,670		7,856.57		7,540
E143055 Protective Clothing		2,940		1,759.20		3,400
E143060 Occupational Health & Safety		2,300		2,283.24		3,000
E143070 Subscriptions/Seminars		0		0.00		500
E143075 Supervisor Training		0		0.00		0
E143080 Accrued Employees Entitlements		0		0.00		0
E143085 Office Expenses		650		401.08		2,500
E143090 Employee Housing Mtce		0		0.00		0
E143095 Two Way Mtce		0		0.00		0
E143105 Telephone		3,014		2,328.38		2,300
E143110 Insurance		4,750		4,949.06		5,480
E143115 Fringe Benefits Tax		1,800		1,799.08		0
E143198 Allocation from Governance		26,820		14,490.00		21,088
E143299 Less Allocated to Works		(110,040)		(126,785.46)		(133,930)

PROGRAM / SCHEDULE 14 <b>OTHER PROPERTY &amp; SERVICES</b>	2009/10 BUDGET		2008/09 ACTUAL		2008/09 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
<b>Plant Operating Costs</b>						
<b>Operating Revenue</b>						
I144020 Reimbursements	750		25,445.65		0	
I144036 Fuel Tax Credit	3,900		3,940.00		10,000	
<b>Operating Expenditure</b>						
E144005 Expendable Tools		3,000		3,900.93		3,000
E144010 Depot Consumables		1,500		1,488.46		1,000
E144015 Blades & Points		5,350		95.73		3,000
E144020 Fuels & Oils		100,000		77,027.00		100,000
E144025 Parts & Repairs		80,000		69,411.82		60,000
E144030 Tyres & Tubes		20,880		5,171.73		8,000
E144035 Licenses		2,200		2,038.71		3,000
E144040 Repairs Wages		10,000		17,741.27		10,000
E144045 Insurance		9,430		6,035.85		6,590
E144099 Less Allocated to Depreciation		(50,810)		1,429.39		(49,490)
E144299 Less Allocated to Works		(167,350)		(132,031.70)		(151,800)
<b>Salaries &amp; Wages</b>						
<b>Operating Revenue</b>						
I146020 Reimbursement - Workers Compensation	0		281.18		0	
<b>Operating Expenditure</b>						
E146010 Gross Salaries & Wages Paid		563,210		580,204.53		654,250
E146020 Workers Compensation		0		264.64		0
E146200 Salaries & Wages - Allocated		(563,210)		(580,204.53)		(654,250)
<b>Unclassified</b>						
<b>Operating Revenue</b>						
I148010 Government Grants - Operating	0		0.00		0	
I148011 Government Grants - Non-Operating	0		0.00		0	
I148015 Contributions & Donations	0		1,114.55		1,330	
I148020 Reimbursements	1,250		1,081.07		0	
I148030 Rental Income	32,540		32,225.61		32,340	
I148050 Sale of Land	0		0.00		0	
I148097 Profit On Disposal of Assets	0		0.00		0	
<b>Operating Expenditure</b>						
Other Housing						
E148101 - 6 Russell St		2,520		3,358.64		3,230
E148102 - 9 Nottage Way		1,410		3,205.71		3,210
E148103 - 11 Nottage Way		1,410		695.06		880
E148104 - 45 Draper St		1,320		3,002.58		980
E148105 - 22 Ridley St		4,380		3,488.61		1,550
Other Buildings -						
E148109 - 81 Barrack Rd		10,600		0.00		0
E148110 Miscellaneous Land Mtce		0		1,929.00		3,000
E148120 Interest On Loans		170		1,235.12		1,590
E148197 Loss On Disposal Of Assets		0		0.00		0
E148198 Allocation from Governance		0		0.00		0
E148199 Depreciation		19,270		12,702.40		12,700
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	51,800	95,356	140,269.87	125,889.54	56,200	31,456

**2009/10 LOAN REPAYMENTS**

LOAN N°	LENDER	FINAL PAYMENT	REPAYMENT				PURPOSE	E113090	E122075	E148120	
			DUE DATE	PRINCIPAL	INTEREST	OTHER					TOTAL
75	Country Housing Authority	12/01/2010	12/07/2009	\$5,819.75	\$195.59		\$6,015.34	Public Housing		\$195.59	
77	WA Treasury Corporation	27/04/2015	26/07/2009	\$5,854.58	\$2,460.31	\$35.06	\$8,349.95	Plant	\$2,495.37		
76	WA Treasury Corporation	23/06/2014	24/09/2009	\$8,927.08	\$3,181.46	\$51.90	\$12,160.44	Kadjinini Kep	\$3,233.36		
75	Country Housing Authority	12/01/2010	12/10/2009	\$5,903.26	\$112.08		\$6,015.34	Public Housing		\$112.08	
77	WA Treasury Corporation	27/04/2015	26/10/2009	\$5,940.79	\$2,374.10	\$35.06	\$8,349.95	Plant	\$2,409.16		
76	WA Treasury Corporation	23/06/2014	24/12/2009	\$9,066.12	\$3,044.65	\$49.67	\$12,160.44	Kadjinini Kep	\$3,094.32		
75	Country Housing Authority	12/01/2010	12/01/2010	\$513.16	\$27.36		\$540.52	Public Housing		\$27.36	
77	WA Treasury Corporation	27/04/2015	28/01/2010	\$6,028.27	\$2,286.62	\$35.06	\$8,349.95	Plant	\$2,321.68		
76	WA Treasury Corporation	23/06/2014	25/03/2010	\$9,207.32	\$2,905.72	\$47.40	\$12,160.44	Kadjinini Kep	\$2,953.12		
77	WA Treasury Corporation	27/04/2015	28/04/2010	\$6,117.04	\$2,197.85	\$35.06	\$8,349.95	Plant	\$2,232.91		
76	WA Treasury Corporation	23/06/2014	23/06/2010	\$9,350.73	\$2,764.61	\$45.10	\$12,160.44	Kadjinini Kep	\$2,809.71		
<b>Total</b>				\$72,728.10	\$21,550.35	\$334.31	\$94,612.76		\$12,090.51	\$9,459.12	\$335.03

**SUMMARY**

LOAN N°	LENDER	FINAL PAYMENT	OUTSTAND 01/07/2009	PRINCIPAL REPAYED		INTEREST REPAYED	OUTSTAND 30/07/2010
75	Country Housing Authority	12/01/2010	\$12,236.17	\$12,236.17	Public Housing	\$335.03	\$0.00
76	WA Treasury Corporation	23/06/2014	\$207,599.46	\$36,551.25	Kadjinini Kep	\$12,090.51	\$171,048.21
77	WA Treasury Corporation	27/04/2015	\$167,083.57	\$23,940.68	Plant	\$9,459.12	\$143,142.89
			\$386,919.20	\$72,728.10		\$21,884.66	\$314,191.10

**2009/10 Salaries & Wages Budget**

NAME Position Award Classification	Birth Date	Start LG	Start LSL Accrual	Start Tammin	Weekly Hours	Hourly Rate	Base Rate 1/07/2009	Service Pay	Over Award	Allow	Weekly Total	Increment	Weeks	Total Increment	Service Weeks	Annual Total	17.5% Leave Loading	Higher Duties Allow	Over Time Hours	Over Time Provision	Grand Total
<b>OLIVER, M.G.</b> Chief Executive Officer Contract	10/02/1955	3/01/1974	19/04/2005	13/01/2006	38	\$50.6073	\$1,923.08				\$1,923.08				52	\$100,000	\$1,683		0		\$101,683
<b>CEO Relief - R.G. Bone</b> Acting Chief Executive Officer		1/07/2009	1/07/2009	12/10/2009	38	\$50.6073	\$1,923.08				\$1,923.08				6	\$11,538		\$350	0		\$11,888
<b>OLIVER, J.S.</b> Senior Finance Officer Level 9 Step 4 +10% (LGO)	21/05/1957	6/04/2006	6/04/2006	14/04/2008	38	\$33.0779	\$1,256.96				\$1,256.96				52	\$65,362	\$880		0	\$0.00	\$66,242
<b>HENRY, M.T.</b> Finance Officer Level 4 Step 1 (LGO)	25/01/1980	13/05/2008	13/05/2008	13/05/2008	38	\$20.0600	\$762.28				\$762.28				52	\$39,639	\$534	\$250	0	\$0.00	\$40,422
<b>WILKS, C</b> Administration Officer Level 2 Step 1 (LGO)	7/07/1988	2/02/2009	2/02/2009	2/02/2009	38	\$16.3932	\$622.94				\$622.94				52	\$32,393	\$436		0	\$0.00	\$32,829
<b>Vacant</b> Relieve Officer (Casual) Level 6 Step 1		1/07/2009	1/07/2009	1/07/2009	38	\$22.7434	\$864.25				\$864.25				8	\$6,914			0	\$0.00	\$6,914
<b>Vacant</b> Community Development Officer Level 4 Step 1 (LGO)		1/07/2009	1/07/2009	1/07/2009	22.8	\$19.8455	\$452.48	\$0	\$0	\$0.00	\$452.48				52	\$23,529	\$317		0	\$0.00	\$23,846
<b>McMILLAN, D.V.</b> Cleaner - 4 hrs per week Level 2 + 10%(MEU)	27/09/1941	13/07/2005	13/07/2005	13/07/2005	4	\$16.8850	\$67.54	\$0	\$0	\$0.00	\$67.54				52	\$3,512	\$47		0	\$0.00	\$3,559
<b>Vacant</b> Meat Inspector Contract Rate		1/07/2009	1/07/2009	1/07/2009	38	\$0.0000	\$0.00	\$0	\$0	\$0.00	\$0.00				52	\$0			0	\$0	\$0
<b>BUTTON, S.N.</b> Cleaner - 7.5hrs per week Level 2 + 10%(MEU)	29/06/1952	7/05/1995	7/05/2005	7/05/1995	6	\$16.8850	\$101.31	\$0	\$0	\$0.00	\$101.31				52	\$5,268	\$71		0	\$0.00	\$5,339
<b>FINDLAY, T.F.</b> Works Supervisor Level 9 Step 4 +10% (LGO)	20/09/1959	14/04/2008	14/04/2008	14/04/2008	38	\$33.0779	\$1,256.96				\$1,256.96				52	\$65,362	\$880		0		\$66,242
<b>BUTTON, G.P.</b> Team Leader Level 6 + 10% (MEU)	5/01/1954	1/02/1995	1/02/2005	1/02/1995	38	\$19.6570	\$746.97	\$30	\$0	\$20.39 (Industry)	\$797.36	\$0	0	\$0.00	52	\$41,463	\$558		100	\$1,965.70	\$43,986
<b>McQUISTAN, T.E.</b> Gard/Mtce - Level 4 Level 4A + 10% (MEU)	7/03/1978	4/11/2002	4/11/2002	4/11/2002	38	\$18.4470	\$700.99	\$30	\$0	\$20.39 (Industry)	\$751.38	\$0	0	\$0.00	52	\$39,072	\$526		100	\$1,844.70	\$41,442
<b>BEASLEY, R.</b> Truck Driver Level 4A + 10% (MEU)	13/05/1974	3/12/2007	3/12/2007	3/12/2007	38	\$18.4470	\$700.99	\$15	\$0	\$20.39 (Industry)	\$736.38	\$5	26	\$130.00	52	\$38,422	\$517		100	\$1,844.70	\$40,783
<b>MARTIN, D.G.O.</b> General Hand Level 4 + 10% (MEU)	19/04/1966	22/11/2006	22/11/2006	22/11/2006	38	\$17.8750	\$679.25	\$15	\$0	\$20.39 (Industry)	\$714.64	\$5	31	\$155.00	52	\$37,316	\$502		100	\$1,787.50	\$39,606
<b>FOURIE, A.</b> General Hand Level 3 + 10% (MEU)	29/11/1954	3/12/2007	3/12/2007	3/12/2007	38	\$17.4900	\$664.62	\$10	\$0	\$20.39 (Industry)	\$695.01	\$5	10	\$50.00	52	\$36,191	\$487		100	\$1,749.00	\$38,427
<b>GRAND TOTAL</b>																\$7,437.86	\$600		\$9,192	\$563,209	

**2009/10 Superannuation Budget**

NAME Position Award Classification	Member Number	Client Number	Base Weekly Rate	Service Weeks	Base Annual Salary	SGC 9%	Vol Super %	Vol Super \$	Super Deduct %	Super Deduct \$
<b>OLIVER, M.G.</b> Chief Executive Officer Contract	2648	16018	\$1,923.08	52	\$100,000	\$9,000	5%	\$5,000	5%	\$5,000
<b>CEO Relief - R.G. Bone</b>			\$1,923.08	6	\$11,538	\$1,038	5%	\$577	5%	\$577
<b>OLIVER, J.S.</b> Senior Finance Officer Level 9 Step 4 +10% (LGO)			\$1,256.96	52	\$65,362	\$5,883	5%	\$3,268	5%	\$3,268
<b>HENRY, M.T.</b> Finance Officer Level 4 Step 1 (LGO)	221035	2005478946	\$762.28	52	\$39,639	\$3,567	3%	\$1,189	5%	\$1,982
<b>WILKS, C</b> Administration Officer Level 2 Step 1 (LGO)	226592	2005484496	\$622.94	52	\$32,393	\$2,915		\$0		
<b>Vacant</b> Relieve Officer (Casual) Level 6 Step 1	228662	2005486553	\$864.25	8	\$6,914	\$622		\$0		
<b>Vacant</b> Community Development Officer Level 4 Step 1 (LGO)			\$452.48	52	\$23,529	\$2,118		\$0		
<b>McMILLAN, D.V.</b> Cleaner - 4 hrs per week Level 2 + 10%(MEU)	223995	2005481905	\$67.54	52	\$3,512	\$316		\$0		
<b>Vacant</b> Meat Inspector Contract Rate	222246	2005480157	\$0.00	52	\$0	\$0		\$0		
<b>BUTTON, S.N.</b> Cleaner - 7.5hrs per week Level 2 + 10%(MEU)	4520	31202	\$101.31	52	\$5,268	\$474		\$0		
<b>FINDLAY, T.F.</b> Works Supervisor Level 9 Step 4 +10% (LGO)			\$1,256.96	52	\$65,362	\$5,883		\$0		
<b>BUTTON, G.P.</b> Team Leader Level 6 + 10% (MEU)	4261	29477	\$746.97	52	\$38,842	\$3,496		\$0		
<b>McQUISTAN, T.E.</b> Gard/Mtce - Level 4 Level 4A + 10% (MEU)	12529	48846	\$700.99	52	\$36,451	\$3,281		\$0		
<b>BEASLEY, R.</b> Truck Driver Level 4A + 10% (MEU)	230239	2005488122	\$700.99	52	\$36,451	\$3,281		\$0		
<b>MARTIN, D.G.O.</b> General Hand Level 4 + 10% (MEU)	229735	2005487621	\$679.25	52	\$35,321	\$3,179	3%	\$1,060	5%	\$1,766
<b>FOURIE, A.</b> General Hand Level 3 + 10% (MEU)	227035	2005484935	\$664.62	52	\$34,560	\$3,110		\$0		
						<b>\$48,163</b>		<b>\$11,094</b>		<b>\$12,593</b>

Super Guarantee Charge (SGC) = 9%  
Employee Voluntary Contribution = 5%  
Member Matching Contribution = 3%-5%

\$48,163  
\$11,094  
\$59,257      Employer contribution      Employee contribution      \$12,593

## 2009-10 ROADWORKS PROGRAM - Source of Funds & Budget Allocation

Prop Number	Job-Road Name	Section		Distance	WALGGC FAG	Direct Grant Maintenance	Roads To Recovery	State Black Spot	Road Project Grant Construction	Own Resources/ Other	Program Total
		From SLK	To SLK								
	0050 Barrack Rd										
	Resheet	0.80	2.40	1.60							12,130
	0031 Livesey North Rd										
	Raise road and remove crown, including filling in table drain on ee	2.40	3.20	0.80							6,570
	0034 Franklin Rd										
	Resheet. Culvert SLK 1.00	0.85	3.65	2.80							20,615
	0028 Quinn Rogers Rd										
	Resheet	0.70	1.20	0.50							3,740
	0059 Rabbit Proof Fence Rd										
	Resheet SLK 0.00-2.7 and 4.00-5.30	0.00	5.30	4.00							30,770
	0022 Quartermaine Rd										
	Resheet SLK 0.20-1.30 and 2.40-3.60	0.20	3.60	2.30							17,700
	0005 Tammin South Rd										
	Deep rip and resheet	1.60	2.70	1.10							8,450
	0005 Tammin South Rd										
	Resheet	3.10	5.50	2.40							18,460
	0039 Nelson Rd										
	Resheet	0.00	1.20	1.20							9,220
	0002 Goldfields Rd										
	Resheet SLK 0.00-4.90 and 5.30-5.60	0.00	5.60	5.20							39,990
	0017 Leslie Rd										
	Resheet	1.00	2.30	1.30	1,207		8,793				10,000
	0014 Yorkrakine Rock Rd										
	Resheet	10.50	12.30	1.80	13,840						13,840
	0006 Yorkrakine Rd										
	Resheet SLK 5.10-5.20; 8.90-9.40 and 12.00-12.70	8.90	9.40	1.30	10,000						10,000
	0019 Chappell Wheeldon Rd										
	Resheet	6.30	8.00	1.70	13,070						13,070
	0057 Youering Rd										
	Resheet	0.00	1.60	1.60	12,320						12,320
	0056 Hocking Rd										
	Resheet	0.00	2.60	2.60	20,000						20,000
	0013 Waltham Rd										
	Resheet	0.70	5.00	4.30	33,060						33,060
	0032 Blakiston Rd										
	Resheet	2.30	3.60	1.30	10,000						10,000
	0003 Bungulla North Rd										
	Repair bitumen edges	0.00	28.00	28.00	18,180						18,180
	0005 Tammin South Rd										
	Repair bitumen edges	5.90	8.40	2.50	1,620						1,620
	0001 Station Rd										
	Raise height of railway crossing culvert headwall	0.00	0.00	0.00	1,390						1,390
	0080 Tammin Wyalkatchem Rd										
	Seal/Reseal - SLK 17.76-20.73 & 22.00-22.05			3.00					52,910	26,455	79,365
	0081 York Tammin (Goldfields) Rd										
	Seal/Reseal	7.10	10.10	3.00					52,911	26,456	79,367
<b>Total Construction</b>					134,687	0	176,438	0	105,821	52,911	469,857
<b>Road maintenance</b>											
Including Direct Grant work					40,769	40,500				219,741	301,010
					<u>175,456</u>	<u>40,500</u>	<u>176,438</u>	<u>0</u>	<u>105,821</u>	<u>272,652</u>	<u>770,867</u>
<b>Available Funds</b>											
WA Local Government Grants Commission (FAGS) (I032020)					175,456						175,456
2008/09 Direct Grant (122011)						40,500					40,500
2008/09 Main Roads WA Road Project (RRG) Grant (I122013)								105,821			105,821
2008/09 Roads To Recovery (R <sup>2</sup> R) Grant unspent (I1220120)							176,438				176,438
Own resources (rates)										272,652	272,652
					<u>175,456</u>	<u>40,500</u>	<u>176,438</u>	<u>0</u>	<u>105,821</u>	<u>272,652</u>	<u>770,867</u>

## 2009-10 ROADWORKS PROGRAM - Allocations

Prop Number	Job-Road Name	Section		Distance	Wages	PWO	POC	Other	Cash	Depreciation	Total
		From	To								
		SLK	SLK	km	\$	\$	\$	\$	\$	\$	\$
0	0050 Barrack Rd Resheet	0.80	2.40	1.60	2,670	1,335	4,160	3,020	11,185	945	12,130
0	0031 Livesey North Rd Raise road and remove crown, including filling in table drain on east	2.40	3.20	0.80	1,340	760	1,860	2,120	6,080	490	6,570
0	0034 Franklin Rd Resheet. Culvert SLK 1.00	0.85	3.65	2.80	4,680	2,655	6,520	5,260	19,115	1,500	20,615
0	0028 Quinn Rogers Rd Resheet	0.70	1.20	0.50	840	475	1,300	835	3,450	290	3,740
0	0059 Rabbit Proof Fence Rd Resheet SLK 0.00-2.7 and 4.00-5.30	0.00	5.30	4.00	5,690	3,795	10,400	7,520	28,405	2,365	30,770
0	0022 Quartermaine Rd Resheet SLK 0.20-1.30 and 2.40-3.60	0.20	3.60	2.30	3,840	2,180	5,980	4,340	16,340	1,360	17,700
0	0005 Tammin South Rd Deep rip and resheet	1.60	2.70	1.10	1,840	1,040	2,860	2,060	7,800	650	8,450
0	0005 Tammin South Rd Resheet	3.10	5.50	2.40	4,010	2,275	6,240	4,520	17,045	1,415	18,460
0	0039 Nelson Rd Resheet	0.00	1.20	1.20	2,010	1,140	3,120	2,245	8,515	705	9,220
0	0002 Goldfields Rd Resheet SLK 0.00-4.90 and 5.30-5.60	0.00	5.60	5.20	5,690	4,930	13,520	9,785	36,925	3,065	39,990
0	0017 Leslie Rd Resheet	1.00	2.30	1.30	2,170	1,230	3,380	2,450	9,230	770	10,000
0	0014 Yorkrakine Rock Rd Resheet	10.50	12.30	1.80	3,010	1,705	4,680	3,380	12,775	1,065	13,840
0	0006 Yorkrakine Rd Resheet SLK 5.10-5.20; 8.90-9.40 and 12.00-12.70	8.90	9.40	1.30	2,170	1,230	3,380	2,450	9,230	770	10,000
0	0019 Chappell Wheeldon Rd Resheet	6.30	8.00	1.70	2,840	1,610	4,420	3,200	12,070	1,000	13,070
0	0057 Youering Rd Resheet	0.00	1.60	1.60	2,670	1,525	4,160	3,020	11,375	945	12,320
0	0056 Hocking Rd Resheet	0.00	2.60	2.60	4,350	2,465	6,760	4,890	18,465	1,535	20,000
0	0013 Waltham Rd Resheet	0.70	5.00	4.30	7,190	4,075	11,180	8,080	30,525	2,535	33,060
0	0032 Blakiston Rd Resheet	2.30	3.60	1.30	2,170	1,230	3,380	2,450	9,230	770	10,000
0	0003 Bungulla North Rd Repair bitumen edges	0.00	28.00	28.00	5,425	3,210	1,698	6,426	17,760	410	18,170
0	0005 Tammin South Rd Repair bitumen edges	5.90	8.40	2.50	575	290	152	574	1,590	40	1,630
0	0001 Station Rd Raise height of railway crossing culvert headwall	0.00	0.00	0.00	460	230	-	700	1,390	-	1,390
0	0080 Tammin Wyalkatchem Rd Seal/Reseal - SLK 17.76-20.73 & 22.00-22.05	0.00	0.00	0.00	3,180	1,590	4,460	69,110	78,340	1,025	79,365
0	0081 York Tammin (Goldfields) Rd Seal/Reseal	7.10	10.10	3.00	3,180	1,590	4,465	69,110	78,345	1,022	79,367
<b>Total Construction</b>					77,000	42,565	108,075	217,545	445,185	24,672	469,857
Road maintenance Including Direct Grant work					54,340	27,170	55,000	142,500	279,010	22,000	301,010
					<b>131,340</b>	<b>69,735</b>	<b>163,075</b>	<b>360,045</b>	<b>724,195</b>	<b>46,672</b>	<b>770,867</b>



## 2009/10 ALLOCATION ESTIMATES SUMMARY

	Direct Wages	Allocated Wages	Total Wages	Super	PWO	POC	Other	Dep'n	Total
<b>Governance</b>									
E041010 Elections		600	600					0	600
<b>Other Governance</b>									
E045401 Salary	230,365		230,365					0	230,365
E045403 Sick Leave	4,787		4,787						4,787
E045404 Annual Leave	24,826		24,826					0	24,826
E045405 Long Service Leave	0		0					0	0
E045407 Superannuation				33,376				0	33,376
E045410 Office Building Maintenance	3,559	1,000	4,559		500	200		80	5,339
E045411 Office Garden Maintenance		1,000	1,000		500	200		80	1,780
E045412 Housing Maintenance		0	0		0	80		32	112
<b>Law Order Public Safety - Fire Prevention</b>									
E051010 Fire Control Measures		100	100		50			0	150
E052540 Pound		350	350		180				530
<b>Health - Meat Inspection</b>									
E072105 Salary	0		0					0	0
E072110 Superannuation				0				0	0
E072130 Housing Mtce - 4 Russell St		350	350		180			0	530
<b>Education &amp; Welfare - Aged &amp; Disabled</b>									
E081005 Tamma Village Aged Units		15,114	15,114		7,560	500		200	23,374
<b>Education &amp; Welfare - Other Education</b>									
E082005 Salaries	0		0					0	0
E082010 Superannuation				0				0	0
E082020 Annual Leave	0		0					0	0
E082035 Shed Mtce		0	0		0			0	0
E082040 Grounds Mtce		0	0		0	0		0	0
E082060 Centre Mtce		0	0		0			0	0
E082085 Bus Mtce		0	0		0			0	0
E083016 School Oval		500	500		250	100		40	890
<b>Community Amenities - Sanitation</b>									
E101010 Refuse Site Maintenance		150	150		80	120		48	398
E101025 Street Bin Collection		1,900	1,900		950	800		320	3,970
<b>Community Amenities - Other</b>									
E103120 Public Toilet		1,800	1,800		900			0	2,700
E103125 Community Bus		0	0		0			0	0
E103130 Grave Digging		200	200		100	0		0	300
E103135 Cemetery		700	700		350	250		100	1,400
E103140 Cooinda Centre		0	0		0			0	0
E103145 Tidy Towns		0	0		0			0	0
<b>Recreation &amp; Culture - Public Halls</b>									
E111005 Tammin Hall Mtce		4,000	4,000		2,000	250		100	6,350
E111010 Yorkrakine Hall Mtce		0	0		0			0	0
<b>Recreation &amp; Culture - Other Recreation &amp; Sport</b>									
E113005 Donnan Park Pavillion		2,000	2,000		1,000	0		0	3,000
E113010 Donnan Park Changerooms		900	900		450			0	1,350
E113015 Donnan Park Oval		12,000	12,000		6,000	5,160		2,064	25,224
E113020 Heritage Park		300	300		150	0		0	450
E113025 Parks, Gardens & Reserves		9,500	9,500		4,750	1,000		400	15,650
E113030 Donnan Park Oval Surrounds		2,500	2,500		1,250	2,000		800	6,550
E113035 Kadjinini Kep		12,000	12,000		6,000	600		240	18,840
E113040 Town Dam Mtce		0	0		0	90		36	126

## 2009/10 ALLOCATION ESTIMATES SUMMARY

	Direct Wages	Allocated Wages	Total Wages	Super	PWO	POC	Other	Dep'n	Total
E113045 Memorial Park		2,000	2,000		1,000	1,000		400	4,400
E113050 Reserves		300	300		150	180		72	702
E113065 Tennis Courts		350	350		180			0	530
<b>Transport</b>									
E122020 Depot Maintenance		3,000	3,000		1,500	0		0	4,500
E122030 Street Cleaning		6,000	6,000		3,000	1,000		400	10,400
E122035 Traffic Signs		4,100	4,100		2,050	770		308	7,228
E122040 Footpath Mtce		2,500	2,500		1,250	500		200	4,450
E122045 Street Trees		460	460		230	100		40	830
E122055 Road Mtce		54,340	54,340		27,170	55,000	142,500	22,000	301,010
E122080 Culverts & Floodways		0	0		0	0		0	0
E1220** Road Construction		77,000	77,000		36,300	92,400		22,176	227,876
<b>Economic Services - Rural Services</b>									
E131030 CDO Salary	21,719		21,719					0	21,719
E131025 CDO Superannuation				2,118				0	2,118
E131040 CDO Annual Leave	2,127		2,127					0	2,127
E131053 CDO Housing - 20 Ridley St		350	350		180				530
E132010 Entry Statements		500	500		250	150		60	960
E134005 Saleyards		500	500		250				750
<b>Other Property &amp; Services - Private Works</b>									
E141035 General Works		3,300	3,300		1,650	4,100		1,640	10,690
<b>Other Property &amp; Services - PWO</b>									
E143005 PWO Salary	8,550		8,550					0	8,550
E143010 PWO Superannuation				23,763				0	23,763
E143025 PWO Training		4,000	4,000					0	4,000
E143030 PWO Sick Pay	4,958		4,958					0	4,958
E143035 PWO Holiday Pay	23,303		23,303					0	23,303
E143040 PWO LSL	0		0					0	0
E143090 PWO Housing Mtce		0	0					0	0
<b>Other Property &amp; Services - POC</b>									
E144040 POC Plant Repair		10,000	10,000					0	10,000
<b>Other Property &amp; Services - Unclassified</b>									
E148101 Other Housing - 4 Russell St		0	0		0	40		16	56
E148102 Other Housing - 9 Nottage Way		0	0		0	40		16	56
E148103 Other Housing - 11 Nottage Way		0	0		0	40		16	56
E148104 Other Housing - 45 Draper		0	0		0	40		16	56
E148105 Other Housing - 22 Ridley		350	350		180	40		16	586
E14810# Barracks		3,000	3,000		1,500	600		240	5,340
E148110 Miscellaneous Land		0	0		0			0	0
	<u>324,195</u>	<u>239,014</u>	<u>563,209</u>	<u>59,257</u>	<u>110,041</u>	<u>167,350</u>	<u>142,500</u>	<u>52,156</u>	<u>1,094,511</u>
<b>Gross Wages</b>	324,195	239,014	563,209						
<b>Gross Superannuation</b>				59,257					
<b>Gross PWO</b>					122,896				
<b>Gross POC</b>						176,900			
<b>Variance</b>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(12,855)</u>	<u>(9,550)</u>			

50.00%

## Activity Based Costing (ABC)

General Ledger Account	Sub-Program	2009/10 Budget Allocation
	<b>Total</b>	<b>\$447,418</b>
	<b>Governance</b>	
E041098	Members	\$49,710
E045498	Other	\$123,160
E031200	General Purpose Funding	\$58,760
	<b>Law, Order, Public Safety</b>	
E051098	Fire Prevention	\$2,830
E052598	Animal Control	\$1,420
E053098	Other	\$0
	<b>Health</b>	
E072198	Meat Inspection	\$0
E073198	Admin & Inspection	\$19,740
E074098	Pest Control	\$0
	<b>Education &amp; Welfare</b>	
E081098	Aged & Disabled	\$11,790
E082098	Other Education	\$0
	<b>Community Amenities</b>	
E101098	Household Refuse	\$10,150
E102198	Town Planning	\$1,420
E103198	Other	\$0
	<b>Recreation &amp; Culture</b>	
E111098	Halls	\$20,760
E113098	Other Recreation	\$11,990
E114098	Libraries	\$14,900
E116098	Other Culture	\$0
	<b>Transport</b>	
E122098	Streets Roads	\$33,750
E124098	Traffic	\$14,900
	<b>Economic Services</b>	
E131098	Rural	\$23,120
E132098	Tourism	\$4,250
E133098	Building	\$1,420
E134098	Saleyards	\$0
E135098	Other	\$0
	<b>Other Property &amp; Services</b>	
E141098	Private Works	\$16,530
E143198	PWO	\$26,820
E148198	Unclassified	\$0
E045498		\$447,420
	<b>Less</b>	
	Governance Other	(\$123,160)
		<b>\$324,260</b>

## Depreciation Allocation

		2009/10 Budget Allocation
	<b>Governance</b>	
E045499	Other	\$23,219
	<b>Law Order Public Safety</b>	
E051099	Fire Prevention	\$2,612
E052599	Animal control	\$6
	<b>Health</b>	
E073199	Admin & Inspection	\$0
E074099	Pest Control	\$0
	<b>Education &amp; Welfare</b>	
E081099	Aged & Disabled	\$3,523
	<b>Community Amenities</b>	
E101099	Sanitation Household	\$700
E103199	Other Community	\$9,892
	<b>Recreation</b>	
E111099	Halls	\$6,228
E113099	Other Recreation - Asset Register	\$20,216
E113099	Other Recreation - Infrastructure Oth	\$47,604
E114099	Library	\$0
E116099	Other Culture	\$0
	<b>Transport</b>	
E122099	Roads - Asset Register	\$68,734
E122099	Roads - Infrastructure Roads	\$190,000
E122099	Roads - Infrastructure Footpaths	\$31,889
	<b>Economic Services</b>	
E131099	Rural Services	\$0
E132099	Tourism	\$230
E134099	Saleyards	\$250
	<b>Other Property &amp; Services</b>	
E144099	POC	\$1,350
E148199	Unclassified	\$19,267
E148199	Barracks	
	<b>Total</b>	<b>\$425,720</b>
A01511	Land	\$0
A01521	Buildings	\$68,031
A01541	Furniture & Equipment	\$6,955
A01571	Plant & Equipment	\$81,241
A05181	Tools	\$0
A01591	Landcare	\$0
A01531	Infrastructure Roads	\$190,000
A01561	Infrastructure Footpaths	\$31,889
A01551	Infrastructure Other	\$47,604
	<b>Total</b>	<b>\$425,720</b>

# INSURANCE PREMIUM ESTIMATES ALLOCATION - 2009/10

D:\Office\Budget2009-10 Budget2009-10 Working Budget.XLS

Year (Ex GST)	Public Liability	Business Practices	Employ. Indem.	Councillors Officers Liability	Employ Practices	Journey	Personal Accident	Marine Cargo Transit	Casual Hirers Liability	Salary Continuence	Bushfire	Industrial Property Risk	Electronic Equipment	Machinery Breakdown	Multi Risks	Monetary Risk Fidelity	Vehicle & Plant	Total
2005/06	\$10,530.00		\$12,027.00	\$4,423.99		\$350.00	\$869.70	\$210.00	\$1,980.00	\$1,487.10	\$2,150.00	\$15,775.69	\$2,764.31	\$1,283.00	\$1,796.11	\$359.83	\$10,931.68	66,938.41
2006/07	\$11,000.00		\$13,115.00	\$4,425.00	\$264.00	\$350.00	\$869.70	\$210.00	\$1,980.00	\$1,124.20	\$1,250.00	\$13,649.45	\$434.55	\$1,099.07	\$1,465.44	\$327.12	\$10,824.73	62,388.26
2007/08	\$9,740.00		\$14,447.00	\$4,185.00	\$400.00	\$350.00	\$975.00	\$210.00		\$1,235.16		\$11,554.45	\$336.40	\$943.10	\$1,029.00	\$400.00	\$11,785.47	57,590.58
2008/09	\$10,520.00	\$1,680.00	\$16,173.00	\$2,448.23	\$234.00		\$1,075.00	\$210.00		\$1,396.51		\$15,879.08	\$308.91	\$2,019.44	\$972.00	\$500.00	\$7,225.85	60,642.02
2009/10	\$9,070.00	\$1,680.00	\$16,860.00	\$2,631.84	\$300.00		\$1,075.00	\$210.00		\$1,396.48		\$18,256.30	\$439.60	\$2,580.40	\$1,254.42	\$506.25	\$10,340.76	66,601.05
	Policy Number																	
E041055 - Members Insurance	1,814.00	1,680.00		2,631.84			1,075.00											7,201.00
E045406 - Workers Comp Ins			6,574.00															6,574.00
E045410 - Admin Building												1,721.20						1,721.00
E045412 - Governance Housing												465.74						466.00
E045420 - Other Governance	1,814.00				300.00					1,396.48			239.69		313.61	506.25		4,570.00
E045434 - CEO Vehicle																	547.39	547.00
E051025 - Fire Prevention												51.57	27.38					79.00
E072115 - Workers Comp Ins			0.00															0.00
E072130 - Meat Inspection Housing												298.68						299.00
E081005 - Tamma Village												1,838.65						1,839.00
E082025 - Workers Comp Ins			0.00															0.00
E082075 - TALEC												3,057.12	12.97					3,070.00
E082085 - TALEC Bus																	364.93	365.00
E103135 - Cemetery																		0.00
E103120 - Public Toilets												127.57	32.43					160.00
E103140 - Cooinda												516.36						516.00
E111005 - Tammin Hall												3,045.62						3,046.00
E111010 - Yorkrakine Hall												997.81						998.00
E113005 - Donnan Park Pavillion												1,939.10						1,939.00
E113030 - Donnan Park Surrounds												76.67						77.00
E113035 - Kadjinini Kep Mtce												1,235.22		2,580.40				3,816.00
E113060 - Golf Club Mtce												931.48						931.00
E114020 - Library Other													11.53					12.00
E122020 - Depot Maintenance												326.47						326.00
E131045 - CDO Workers Comp Ins			614.00															614.00
E131053 - CDO Housing												345.25						345.00
E131095 - CDO Insurance	907.00												30.99		940.82			1,879.00
E132020 - Tourism												16.20						16.00
E143110 - PWO Insurance	4,535.00							210.00					7.21					4,752.00
E143045 - PWO Workers Comp Ins			9,672.00															9,672.00
E144045 - POC Insurance																	9,428.45	9,428.00
E148101 - Other Housing 6 Russell St												242.99						243.00
E148102 - Other Housing 9 Nottage Way												192.37						192.00
E148103 - Other Housing 11 Nottage Way												192.37						192.00
E148104 - Other Housing 45 Draper St												308.80						309.00
E148105 - Other Housing 22 Ridley St												329.05						329.00
<b>TOTAL</b>	<b>9,070.00</b>	<b>1,680.00</b>	<b>16,860.00</b>	<b>2,631.84</b>	<b>300.00</b>	<b>0.00</b>	<b>1,075.00</b>	<b>210.00</b>	<b>0.00</b>	<b>1,396.48</b>	<b>0.00</b>	<b>18,256.30</b>	<b>362.20</b>	<b>2,580.40</b>	<b>1,254.42</b>	<b>506.25</b>	<b>10,340.76</b>	<b>66,523.00</b>

## 2009/2010 RATES MODELLING

### UV Base Rate Calculation

30th June, 2009 UV = \$34,970,407 x 2008/09 Rate 1.6094¢

1st July, 2009 UV = \$61,390,607

**0% increase = 0.9168¢ in the dollar**

### GRV Base Rate Calculation

30th June, 2009 GRV = \$416,110 x 2008/09 Rate 13.356¢

1st July, 2009 GRV = \$416,115

**0% increase = 13.3558¢ in the dollar**

### Rates Model Options Summary

% Change	Rates In Dollar		Minimum Levies		Gross Levies	Additional \$'s
	UV	GRV	UV Min	GRV Min		
<b>Base</b>						
0.00%	\$0.009168	\$0.133558	\$300	\$300	\$634,676.64	\$0.00
1.30%	\$0.009287	\$0.135294	\$305	\$305	\$642,996.40	\$8,319.76
3.00%	\$0.009443	\$0.137565	\$310	\$310	\$653,787.60	\$19,110.96
4.00%	\$0.009535	\$0.138900	\$310	\$310	\$659,934.69	\$25,258.05
5.00%	\$0.009626	\$0.140236	\$315	\$315	\$666,386.08	\$31,709.44
6.00%	\$0.009718	\$0.141571	\$320	\$320	\$672,898.16	\$38,221.52
7.00%	\$0.009810	\$0.142907	\$320	\$320	\$679,045.65	\$44,369.01
<b>Model</b>	<b>\$0.009443</b>	<b>\$0.137565</b>	<b>\$350</b>	<b>\$350</b>	<b>\$656,811.02</b>	

WALGA Cost Index

2008/09 Budget			2009/10 Valuations & Minimums			2009/10 Levies	2008/09 Budget Levies	
No.	Valuations		No.	Values	Rate/Minimum			
167	\$34,898,851	<b>Total UV's</b>	188	\$61,390,607				
16	<del>-\$133,851</del>	<b>Less UV Minimums</b>		<del>-\$338,107</del>	\$61,052,500	\$0.009443	\$576,518.76	\$559,508
	\$34,765,000	<b>UV Minimums</b>			19	\$350	\$6,650.00	\$4,800
80	\$419,286	<b>Total GRV's</b>	134	\$416,115				
50	<del>-\$21,070</del>	<b>Less GRV Minimums</b>		<del>-\$30,899</del>	\$385,216	\$0.137565	\$52,992.26	\$53,186
	\$398,216	<b>GRV Minimums</b>			59	\$350	\$20,650.00	\$15,000
64		<b>Non Rateable</b>	100					
<u>377</u>		<b>Total Levies</b>	<u>422</u>				<u>\$656,811.02</u>	<u>\$632,494</u>