

Shire of Coorow



**ADOPTED BUDGET
2008/2009**

SHIRE OF COOROW
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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SHIRE OF COOROW

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	1,924,914	1,794,863	1,795,817
Grants and Subsidies		1,241,064	1,159,629	1,025,452
Contributions Reimbursements and Donations		107,217	108,047	108,170
Service Charges	10	15,660	16,225	15,660
Fees and Charges	11	330,112	315,266	289,580
Interest Earnings	2(a)	88,000	103,211	68,100
Other Revenue		82,824	93,090	85,241
		<u>3,789,791</u>	<u>3,590,331</u>	<u>3,388,020</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(1,474,511)	(1,121,801)	(1,157,258)
Materials and Contracts		(697,844)	(896,467)	(706,779)
Utilities		(211,000)	(223,220)	(212,054)
Depreciation	2(a)	(1,849,024)	(1,869,346)	(1,849,024)
Interest Expenses	2(a)	(68,475)	(68,158)	(69,021)
Insurance		(138,015)	(149,155)	(147,952)
Other Expenditure		(18,330)	(45,510)	(37,524)
		<u>(4,457,199)</u>	<u>(4,373,657)</u>	<u>(4,179,612)</u>
		(667,408)	(783,326)	(791,592)
Grants and Subsidies - non-operating		807,687	1,210,116	1,112,677
Contributions Reimbursements and Donations - non-operating		2,550	0	0
Profit on Asset Disposals	4	67,085	62,591	438,753
Loss on Asset Disposals	4	(4,541)	(25,963)	(8,981)
NET RESULT		<u>205,373</u>	<u>463,418</u>	<u>750,857</u>

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

SHIRE OF COOROW

INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		5,967	14,892	3,392
General Purpose Funding		3,132,731	2,956,135	2,904,554
Law, Order, Public Safety		49,870	48,631	48,770
Health		20,336	12,824	366,286
Education and Welfare		44,460	24,856	40,360
Housing		39,520	(12,309)	(407,450)
Community Amenities		210,090	182,602	212,651
Recreation and Culture		104,211	76,242	70,852
Transport		76,715	109,894	1,260
Economic Services		19,150	31,903	17,650
Other Property and Services		86,741	144,661	129,696
		<u>3,789,791</u>	<u>3,590,331</u>	<u>3,388,021</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(298,565)	(460,873)	(369,297)
General Purpose Funding		(138,252)	(145,601)	(139,552)
Law, Order, Public Safety		(155,171)	(132,508)	(148,304)
Health		(140,175)	(90,332)	(149,145)
Education and Welfare		(35,280)	(29,204)	(30,480)
Housing		3,527	(2,065)	26,250
Community Amenities		(372,875)	(268,255)	(330,411)
Recreation & Culture		(835,470)	(845,255)	(739,895)
Transport		(2,220,912)	(2,139,993)	(2,048,465)
Economic Services		(159,892)	(152,135)	(161,092)
Other Property and Services		(35,659)	(39,278)	(20,200)
		<u>(4,388,724)</u>	<u>(4,305,499)</u>	<u>(4,110,591)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Housing		(17,894)	(25,250)	(26,250)
Community Amenities		(14,118)	(16,436)	(16,333)
Recreation & Culture		(28,380)	(14,638)	(14,604)
Transport		(8,083)	(11,834)	(11,834)
		<u>(68,475)</u>	<u>(68,158)</u>	<u>(69,021)</u>
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Law, Order, Public Safety		0	11,100	0
Housing		0	50,000	50,000
Community Amenities		0	9,796	0
Recreation & Culture		47,550	393,784	232,901
Transport		762,687	745,436	829,776
		<u>810,237</u>	<u>1,210,116</u>	<u>1,112,677</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		1,519	(15,233)	4,237
Law, Order Public Safety		0	0	(4,230)
Health		762	(2,324)	145
Housing		0	0	357,450
Transport		60,263	54,185	72,170
		<u>62,544</u>	<u>36,628</u>	<u>429,772</u>
NET RESULT		<u><u>205,373</u></u>	<u><u>463,418</u></u>	<u><u>750,858</u></u>

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

SHIRE OF COOROW
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,927,499	1,778,027	1,798,524
Grants and Subsidies - operating		1,266,064	1,153,629	1,085,452
Contributions, Reimbursements & Donations		105,717	100,547	237,748
Service Charges		15,660	16,225	15,660
Fees and Charges		342,112	272,026	229,580
Interest Earnings		88,000	103,211	71,540
Goods and Services Tax		193,990	251,416	111,501
Other		82,824	93,090	85,241
		<u>4,021,866</u>	<u>3,768,171</u>	<u>3,635,246</u>
Payments				
Employee Costs		(1,485,530)	(1,100,282)	(1,157,258)
Materials and Contracts		(665,794)	(856,647)	(831,281)
Utilities (gas, electricity, water, etc)		(207,900)	(223,220)	(212,054)
Insurance		(138,015)	(149,155)	(147,952)
Interest		(68,475)	(68,158)	(71,025)
Goods and Services Tax		(170,877)	(270,077)	(111,501)
Other		(23,580)	(45,510)	(37,524)
		<u>(2,760,171)</u>	<u>(2,713,049)</u>	<u>(2,568,595)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,261,695</u>	<u>1,055,122</u>	<u>1,066,651</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,398,570)	(1,045,277)	(2,010,754)
Payments for Construction of Infrastructure	3	(1,358,541)	(1,824,816)	(1,408,268)
Advances to Community Groups		0	(143,933)	0
Grants/Contributions for the Development of Assets		810,237	1,210,116	1,112,677
Proceeds from Sale of Plant & Equipment	4	464,000	239,442	957,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(1,482,874)</u>	<u>(1,564,468)</u>	<u>(1,349,345)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(202,110)	(285,503)	(473,286)
Proceeds from Self Supporting Loans		39,261	43,978	36,589
Proceeds from New Debentures	5	450,000	233,933	378,283
Net Cash Provided By (Used In) Financing Activities		287,151	(7,592)	(58,414)
Net Increase (Decrease) in Cash Held		65,972	(516,938)	(341,108)
Cash at Beginning of Year		367,394	884,332	905,849
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>433,366</u></u>	<u><u>367,394</u></u>	<u><u>564,741</u></u>

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

SHIRE OF COOROW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES				
	1,2			
Governance		7,486	14,892	7,812
General Purpose Funding		1,207,817	1,161,272	1,108,737
Law, Order, Public Safety		49,870	59,731	48,770
Health		21,098	12,824	366,431
Education and Welfare		44,460	24,856	40,360
Housing		39,520	37,691	0
Community Amenities		210,090	192,398	212,651
Recreation and Culture		151,761	470,026	303,753
Transport		904,206	917,921	907,774
Economic Services		19,150	31,903	17,650
Other Property and Services		86,741	144,661	129,696
		<u>2,742,199</u>	<u>3,068,175</u>	<u>3,143,634</u>
EXPENSES				
	1,2			
Governance		(298,565)	(476,106)	(369,480)
General Purpose Funding		(138,252)	(145,601)	(139,552)
Law, Order, Public Safety		(155,171)	(132,508)	(152,534)
Health		(140,175)	(92,656)	(149,145)
Education and Welfare		(35,280)	(29,204)	(30,480)
Housing		(14,367)	(27,315)	0
Community Amenities		(386,993)	(284,691)	(346,744)
Recreation & Culture		(863,850)	(859,893)	(754,499)
Transport		(2,233,536)	(2,160,233)	(2,064,867)
Economic Services		(159,892)	(152,135)	(161,092)
Other Property and Services		(35,659)	(39,278)	(20,200)
		<u>(4,461,740)</u>	<u>(4,399,620)</u>	<u>(4,188,593)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(62,544)	(36,628)	(429,772)
Depreciation on Assets	2(a)	1,849,024	1,869,346	1,849,024
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(538,220)	(454,625)	(1,130,904)
Purchase Plant and Equipment	3	(834,350)	(580,289)	(863,850)
Purchase Furniture and Equipment	3	(26,000)	(10,363)	(16,000)
Purchase Infrastructure Assets - Roads	3	(1,163,766)	(1,314,157)	(1,293,674)
Purchase Infrastructure Assets - Footpaths	3	(29,680)	0	0
Purchase Infrastructure Assets - Other	3	(165,095)	(510,659)	(114,594)
Proceeds from Disposal of Assets	4	464,000	239,442	957,000
Repayment of Debentures	5	(202,110)	(285,503)	(473,286)
Proceeds from New Debentures	5	450,000	233,933	378,283
Advances to Community Groups		0	(143,933)	0
Self-Supporting Loan Principal Income		39,261	43,978	36,589
Transfers to Reserves (Restricted Assets)	6	(28,460)	(30,105)	(106,081)
Transfers from Reserves (Restricted Assets)	6	50,000	246,158	278,000
Transfers from Restricted Assets - Other		0	111,871	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	(6,182)	151,934	178,140
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	1,251	(6,182)	(267)
Amount Required to be Raised from Rates	8	<u>(1,924,914)</u>	<u>(1,794,863)</u>	<u>(1,795,817)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements and 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.

(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) Superannuation

The Shire of Coorow 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.

(h) Cash and Cash Equivalents

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

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

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) 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.

(j) 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.

(k) 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 COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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

Buildings	40 years	2.5% per annum
Office Furniture and Equipment	10 years	10% per annum
Electrical Office Equipment	5 Years	20% per annum
Computer	5 Years	20% per annum
Plant and Equipment	8 years	12.5% per annum
Mobile Plant and Vehicles	5 Years	20% per annum
Tools	5 Years	20% per annum
Sealed Roads	14 Years	7% per annum
Unsealed Roads	40 Years	2.5% per annum
Footpaths and Cycleways	25 years	4% per annum
Drainage	25 years	4% per annum

(m) 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 COOROW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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 COOROW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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.

(o) Impairment

In accordance with Australian Accounting Standards the Shire'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.

(p) 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 COOROW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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) 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.

(r) 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.

(s) 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 COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
 (i) Charging as Expenses:			
Depreciation			
By Program			
Governance	7,095	11,748	7,095
General Purpose Funding	3,890	6,062	3,890
Law, Order, Public Safety	30,394	18,991	30,394
Health	6,750	7,807	6,750
Education and Welfare	2,600	2,551	2,600
Housing	6,300	9,498	6,300
Community Amenities	10,670	11,000	10,670
Recreation and Culture	141,731	128,411	141,731
Transport	1,404,677	1,442,684	1,404,677
Economic Services	9,273	8,730	9,273
Other Property and Services	225,644	221,864	225,644
	<u>1,849,024</u>	<u>1,869,346</u>	<u>1,849,024</u>
 By Class			
Land and Buildings	110,207	130,713	110,207
Furniture and Equipment	10,500	18,598	10,500
Plant and Equipment	298,571	271,783	298,571
Footpaths	28,154	26,587	28,154
Roads	1,370,092	1,383,889	1,370,092
Drainage	31,500	37,776	31,500
	<u>1,849,024</u>	<u>1,869,346</u>	<u>1,849,024</u>
 Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (<i>refer note 5(a)</i>)	68,475	68,158	69,021
	<u>68,475</u>	<u>68,158</u>	<u>69,021</u>
 Rental Charges			
- Operating Leases	7,238	9,458	9,688
	<u>7,238</u>	<u>9,458</u>	<u>9,688</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	24,000	30,105	25,000
- Other Funds	50,000	57,804	30,000
Other Interest Revenue (<i>refer note 13</i>)	14,000	15,302	13,100
	<u>88,000</u>	<u>103,211</u>	<u>68,100</u>

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

Members of Council
Auditing, reporting to electors and ratepayers

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

Fire prevention - Assisting Volunteer Fire Brigade, fire shed and plant maintenance
Animal Control - Registration of dogs, control straying stock
Ranger responsibilities - enforcement of local laws

HEALTH

Environmental Health - notifiable diseases, industrial emissions, rubbish disposal
Food control - periodic testing of locally prepared foods
Pest control - mosquitoes & fly control
Immunisation services
Maintenance of Doctor's Surgery at Coorow

EDUCATION AND WELFARE

Care of Families and Children - Rural Counsellor, Child Minding Centre
Senior Citizens - HACC activities, Aged Persons Accommodation
Education - Pre Schools, Telecentres

HOUSING

Rental accommodation of community housing
Employee Housing

COMMUNITY AMENITIES

Rubbish collection services - Coorow, Leeman and Green Head
Rubbish tip maintenance - Coorow, Marchagee, Coast
Sewerage - inspection of septic tanks
Protection of the environment - rehabilitation of Squatters Area beachfront
Public toilets Leeman, Green Head, Coorow and Squatters Area
Cemeteries - contribution to Winchester cemetery
Administration and review of Town Planning Scheme

RECREATION AND CULTURE

Halls - Coorow Hall, Maley Park, Green Head Community Centre
Swimming Pools - operation of Coorow Swimming Pool
Other Rec & Sport - Coorow and Leeman ovals, parks, gardens, foreshore reserves
Boat ramps, Leeman Recreation Centre, townscaping
Libraries - Coorow, Leeman and Green Head
Television Retransmission - Coorow, Leeman and Green Head
Other Culture - sponsorship of arts, festivals

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths and parking facilities. Leeman Aerodrome.

ECONOMIC SERVICES

Tourism - local publications, area promotion, Coorow caravan park
Building controls - Issue of building licenses, demolition permits
Other Economic Services - Business Facilitator

OTHER PROPERTY & SERVICES

Private Works
Plant Maintenance costs
Public works overheads
Other unclassified expenditure

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

3. ACQUISITION OF ASSETS	2008/09 Budget \$
The following assets are budgeted to be acquired during the year:	
By Program	
Governance	
CW00 CEO Vehicle	72,000
CW000 MFA Vehicle	33,000
New Server with Outlook Exchange	6,000
New Computers	5,000
Records Management Software	15,000
	131,000
Health	
MRS Vehicle	33,000
	33,000
Education and Welfare	
Coorow Aged Persons Units	19,600
	19,600
Housing	
Purchase/Build CEO Residence	450,000
	450,000
Community Amenities	
Coorow Waste Management Site	20,000
Coastal Waste Management Site	10,000
Playground Coorow Town Park	20,300
	50,300
Recreation and Culture	
Coorow District Hall Re-roofing	68,620
Maley Park Netball Courts	89,795
Wann Park Liners for Tanks - Retic System	5,000
Cliff Park Reticulation	20,000
	183,415
Transport	
Coorow Green Head Road Widening	220,000
Coorow Green Head Road Reseal	60,500
Coorow Latham Road	210,840
Marchagee Buntine Rd	220,000
Willis Road	84,284
Mamboobie Rd	80,762
Gunyidi Wubin Rd	56,762
Launer Rd	77,798
Ruddock St	85,080
Green Head Industrial Area	27,080
Spencer St	40,660
Thomas St - Footpath	29,680
Truck	229,350
Grader	325,000
4wd MWS Vehicle x 1 Landcruiser	72,000
4wd Dual Cab Vehicle - Works Supervisor	33,000
4wd Utility (Coast) - Leading Hand	33,000
Tyre Bead Breaker	4,000
	1,889,796
	<u>2,757,111</u>

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

3. ACQUISITION OF ASSETS	2008/09 Budget \$
 <u>By Class</u>	
Land Held for Resale	0
Land and Buildings	538,220
Plant and Equipment	834,350
Furniture and Equipment	26,000
Infrastructure Assets - Roads	1,163,766
Infrastructure Assets - Footpaths	29,680
Infrastructure Assets - Drainage	0
Infrastructure Assets - Other	165,095
	<u>2,757,111</u>

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET \$	2008/09 BUDGET \$	2008/09 BUDGET \$
Governance			
CW00 Toyota Landcruiser	64,243	65,000	757
CW000 Holden Berlina	26,238	27,000	762
	90,481	92,000	1,519
Health			
CW001 Holden Berlina	26,238	27,000	762
	26,238	27,000	762
Transport			
CW005 Iveco Truck	44,160	85,000	40,840
CW002 Toyota Landcruiser	64,243	65,000	757
CW003 Works Supervisor Utility	29,541	25,000	(4,541)
CW008 Coastal Leading Hand	24,311	25,000	689
CW009 Volvo G726B Motor Grader	122,482	145,000	22,518
	284,737	345,000	60,263
	401,456	464,000	62,544

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET \$	2008/09 BUDGET \$	2008/09 BUDGET \$
Plant and Equipment	401,456	464,000	62,544
	401,456	464,000	62,544

Summary

	2008/09 BUDGET \$
Profit on Asset Disposals	67,085
Loss on Asset Disposals	(4,541)
	<hr/> 62,544

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-08	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$
Staff Housing								
Loan 69 - Coorow Residence	42,732		13,393	12,609	29,339	42,732	2,417	3,202
Loan 71 - Leeman Residence	90,176		6,790	6,396	83,386	90,176	5,457	5,851
Loan 79 - Leeman Executive House	187,783		14,575	13,814	173,208	187,783	10,020	10,781
Loan 83 - Purchase Land Lot 64 Nairn St	0		0	105,000	0	0	0	5,416
Loan 88 - CEO Residence	0	450,000	0	0	450,000	0	0	0
	320,691	450,000	34,758	137,819	735,933	320,691	17,894	25,250
Community Amenities								
Loan 75 - Mobile Phone Network	22,054		6,899	6,483	15,155	22,054	1,286	1,703
Loan 77 - Coorow Land Inc (*)	98,339		15,816	15,000	82,523	98,339	5,071	5,888
Loan 78 - Greenhead Town Drainage	47,447		10,825	10,199	36,622	47,447	2,743	3,369
Loan 81 - CCLI (*)	85,474		11,031	10,573	74,443	85,474	5,018	5,476
	253,314	0	44,571	42,255	208,743	253,314	14,118	16,436
Recreation & Culture								
Loan 68 - Leeman Rec Centre (**)(*)	61,574		14,147	13,389	47,427	61,574	3,241	3,999
Loan 70 - Leeman Rec Centre	90,876		20,713	19,506	70,163	90,876	5,306	6,514
Loan 76 - Greenhead Boat Ramp	15,101		4,721	4,433	10,380	15,101	891	1,178
Loan 82 - Leeman Bowling Green Upgrade (**)	47,966		5,302	5,015	42,664	47,966	2,661	2,947
Loan 85 - Maley Park Changerooms (**)(*)	143,933		24,979	0	118,954	143,933	9,647	0
Loan 87 - Maley Park Changerooms	90,000		6,320	0	83,680	90,000	6,634	0
	449,450	0	76,182	42,343	373,268	449,450	28,380	14,638
Transport								
Loan 72 - Roadworks	0		0	19,352	0	0	0	887
Loan 80 - Grader	22,416		22,416	21,137	0	22,416	1,007	2,285
Loan 83 - Purchase New Truck	107,403		24,183	22,597	83,220	107,403	7,076	8,662
	129,819	0	46,599	63,086	83,220	129,819	8,083	11,834
	1,153,274	450,000	202,110	285,503	1,401,164	1,153,274	68,475	68,158

Note: **Indicates self - supporting loans

*Indicates self - supporting loans where income is generated by Specified Area Rates as per Note 9

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

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2008/09

Particulars/Purpose	Estimated Amount to be Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent
	Budget						Budget	\$
Loan 88 - CEO Residence	450,000	WATC	Deb	20	406,013	7.20	450,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2008 nor is it expected to have unspent debenture funds as at 30th June 2009.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 with BankWest will be implemented in July of 2008. It is anticipated that this facility will be required to be utilised during 2008/09.

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Leave Reserve			
Opening Balance	141,146	183,311	182,943
Amount Set Aside / Transfer to Reserve	8,298	8,835	7,366
Amount Used / Transfer from Reserve	<u>0</u>	<u>(51,000)</u>	<u>0</u>
	<u>149,444</u>	<u>141,146</u>	<u>190,309</u>
(b) Building Reserve			
Opening Balance	6,698	139,953	139,800
Amount Set Aside / Transfer to Reserve	366	6,745	82,189
Amount Used / Transfer from Reserve	<u>0</u>	<u>(140,000)</u>	<u>(200,000)</u>
	<u>7,064</u>	<u>6,698</u>	<u>21,989</u>
(c) Resource Sharing Reserve			
Opening Balance	16,463	21,430	21,394
Amount Set Aside / Transfer to Reserve	968	1,033	852
Amount Used / Transfer from Reserve	<u>0</u>	<u>(6,000)</u>	<u>(6,000)</u>
	<u>17,431</u>	<u>16,463</u>	<u>16,246</u>
(d) Plant Reserve			
Opening Balance	25,428	54,581	54,560
Amount Set Aside / Transfer to Reserve	1,490	2,631	2,173
Amount Used / Transfer from Reserve	<u>0</u>	<u>(31,784)</u>	<u>(42,000)</u>
	<u>26,918</u>	<u>25,428</u>	<u>14,733</u>
(e) Waste Management Reserve			
Opening Balance	37,577	52,424	52,321
Amount Set Aside / Transfer to Reserve	2,208	2,527	2,084
Amount Used / Transfer from Reserve	<u>(30,000)</u>	<u>(17,374)</u>	<u>(30,000)</u>
	<u>9,785</u>	<u>37,577</u>	<u>24,405</u>
(f) Green Head Public Open Space Reserve			
Opening Balance	162,469	155,000	155,600
Amount Set Aside / Transfer to Reserve	9,564	7,469	6,198
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>0</u>	<u>0</u>
	<u>152,033</u>	<u>162,469</u>	<u>161,798</u>
(g) Television Rebroadcasting Reserve			
Opening Balance	12,648	12,066	12,066
Amount Set Aside / Transfer to Reserve	5,204	582	4,941
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>17,852</u>	<u>12,648</u>	<u>17,007</u>
(h) Green Head Commercial Parking Reserve			
Opening Balance	6,154	5,871	6,373
Amount Set Aside / Transfer to Reserve	362	283	278
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6,516</u>	<u>6,154</u>	<u>6,651</u>
Total Cash Backed Reserves	<u><u>387,043</u></u>	<u><u>408,583</u></u>	<u><u>453,138</u></u>

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

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

Council have a policy of re-valuing roads with sufficient regularity to ensure the carrying amount of each asset is fairly stated at reporting date. The amount of any revaluation adjustment at 30 June 2009 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.

6. RESERVES (Continued)	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	8,298	8,835	7,366
Building Reserve	366	6,745	82,189
Resource Sharing Reserve	968	1,033	852
Plant Reserve	1,490	2,631	2,173
Waste Management Reserve	2,208	2,527	2,084
Green Head Public Open Space Reserve	9,564	7,469	6,198
Television Rebroadcasting Reserve	5,204	582	4,941
Green Head Commercial Parking Reserve	362	283	278
	<u>28,460</u>	<u>30,105</u>	<u>106,081</u>
Transfers from Reserves			
Leave Reserve	0	(51,000)	0
Building Reserve	0	(140,000)	(200,000)
Resource Sharing Reserve	0	(6,000)	(6,000)
Plant Reserve	0	(31,784)	(42,000)
Waste Management Reserve	(30,000)	(17,374)	(30,000)
Green Head Public Open Space Reserve	(20,000)	0	0
Television Rebroadcasting Reserve	0	0	0
Green Head Commercial Parking Reserve	0	0	0
	<u>(50,000)</u>	<u>(246,158)</u>	<u>(278,000)</u>
Total Transfer to/(from) Reserves	<u>(21,540)</u>	<u>(216,053)</u>	<u>(171,919)</u>

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

Leave Reserve

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

Resource Sharing Reserve

- to be used to fund resource sharing opportunities

Waste Management Reserve

- to be used to fund construction at the Coorow and Coastal Refuse sites

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

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

Green Head Public Open Space Reserve

- to be used to fund the development of public open space in Green Head

Television Rebroadcasting Reserve

- to be used to upgrade equipment at television rebroadcasting sites

Green Head Commercial Parking Reserve

- to be used for commercial parking in Green Head

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

	2008/09 Budget \$	2007/08 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	46,323	(41,189)
Cash - Restricted Unspent Grants	0	0
Cash - Restricted Unspent Loans	0	0
Cash - Restricted Reserves	387,043	408,583
Rates - Current	88,268	90,853
Sundry Debtors	66,649	88,649
Less Provision for Doubtful Debts	(8,000)	(8,000)
GST Receivable	0	34,123
Accrued Income	0	13,500
Prepayments	0	0
Inventories	<u>22,590</u>	<u>54,640</u>
	602,873	641,159
LESS: CURRENT LIABILITIES		
Sundry Creditors	(214,579)	(206,229)
Payroll Liability	0	(21,519)
GST Liability	<u>0</u>	<u>(11,010)</u>
	(214,579)	(238,758)
NET CURRENT ASSET POSITION	388,294	402,401
Less: Cash - Restricted	<u>(387,043)</u>	<u>(408,583)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>1,251</u></u>	<u><u>(6,182)</u></u>

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

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

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

8. RATING INFORMATION - 2008/09 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Budgeted Rate Revenue \$	2008/09 Budgeted Interim Rates \$	2008/09 Budgeted Back Rates \$	2008/09 Budgeted Total Revenue \$	2007/08 Actual \$
Differential General Rate								
GRV - Townsite	9.8847	769	6,651,322	657,465	3,000	0	660,465	602,499
UV - Agricultural	1.8718	201	61,978,000	1,160,104	0	0	1,160,104	1,097,740
UV - Mining	6.5750	18	6,922,268	45,517	2,000	0	47,517	46,854
							0	
Sub-Totals		988	75,551,590	1,863,086	5,000	0	1,868,086	1,747,093
Minimum Rates	Minimum \$							
GRV - Townsite	550	145	569,076	79,750	0	0	79,750	92,590
UV - Agricultural	550	6	50,700	3,300	0	0	3,300	2,820
UV - Mining	550	26	59,236	14,300	0	0	14,300	11,750
							0	
Sub-Totals		177	679,012	97,350	0	0	97,350	107,160
Specified Area Rates (Note 9)							1,965,436	1,854,253
							32,014	7,451
							1,997,450	1,861,704
Discounts							(72,536)	(66,410)
Rate Write Offs							0	(431)
Totals							1,924,914	1,794,863

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

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

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

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

9. SPECIFIED AREA RATE - 2008/09 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2008/09 Budgeted Revenue \$	Budget Applied to Costs \$	2007/08 Actual \$
Maley Park Changerooms						
Coorow Townsite	0.2870	GRV	549,310	1,576	1,576	0
UV Agricultural	0.0372	UV	62,028,700	23,050	23,050	
Leeman Recreation Centre						
Green Head Townsite	0.1119	GRV	3,425,380	3,833	3,833	3,866
Leeman Townsite	0.1119	GRV	3,176,944	3,555	3,555	3,585
				32,014	32,014	7,451

The specified area rate above for the Maley Park Changerooms has been raised for the townsite of Coorow to fund the portion of the Communities contribution to Loan 85.

The specified area rate above for the Leeman Recreation Centre has been raised for the townsites of Leeman and Green Head to fund the portion of the Communities contribution to Loan 68, that the Leeman Country and Sporting Club had previously funded.

10. SERVICE CHARGES - 2008/09 FINANCIAL YEAR

	Amount of Charge \$	2008/09 Budgeted Revenue \$	Budget Applied to Costs \$	2007/08 Actual \$
TV Levy	25	15,660	11,200	16,225
		15,660	11,200	16,225

The service charge is for the maintenance of Television Rebroadcasting equipment that services the townsites of Coorow, Leeman and Green Head.

The charge is applicable to all owners and occupiers within the townsites.

The proceeds of the service charge are applied in full to the maintenance and operation of the re-transmission service. No interest will be charged on overdue services. Any unspent revenue is placed in the Television Rebroadcasting Reserve. The 2008/09 allows for a transfer to reserve of \$4,460. FM Regulation 27 (1) (a)

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09	2007/08
	Budget	Actual
11. FEES & CHARGES REVENUE	\$	\$
Governance	50	0
General Purpose Funding	5,700	5,457
Law, Order, Public Safety	5,550	5,892
Health	1,082	1,413
Education and Welfare	24,860	19,760
Housing	52,680	50,480
Community Amenities	173,250	169,822
Recreation & Culture	23,590	22,033
Economic Services	17,850	18,174
Other Property & Services	25,500	22,235
	<u>330,112</u>	<u>315,266</u>

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

A discount of 5% of the current rates levied will be offered to rate payers whose payment of the full amount owing, including arrears, and service charges is received on or before 35 days after the date of service appearing on the rate notice. The total value of the discount is estimated to be \$72,536 or 75% of ratepayers paying by the due date.

No discount is available on the Emergency Services Levy, Rubbish Removal charges, Specified Area Rate or any Service Charge. The discount will not apply to interim rates issued after the billing date.

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

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

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$10,500. Three separate option plans will be available to ratepayers for payment of their rates.

Option 1

Full amount of rates and charges including arrears to be paid on or before 35 days after the date of service appearing on the rate notice. See Note 12 for discount provisions under this option.

Option 2 (2 Instalments)

First instalment to be received on or before 35 days after the date of service appearing on the rate notice including all arrears and half of the current rates and charges. Second instalments to be made four months thereafter.

Option 3 (4 Instalments)

First instalment to be received on or before 35 days after the date of service appearing on the rate notice including all arrears an quarter of the current rates and charges. Second, third and fourth instalments to be at two month intervals thereafter.

Two Instalment Option

1st Instalment Due 27 August 2008
2nd Instalment Due 27 December 2008

Two Instalment Option

1st Instalment Due 27 August 2008
2nd Instalment Due 27 October 2008
3rd Instalment Due 27 December 2008
4th Instalment Due 27 February 2009

The cost of the instalment plans will comprise of simple interest of 5% pa calculated from the date the first instalment is due, together with an administration fee of \$5 for each instalment notices. (ie \$5 for Option 2 and \$15 for Option 3)

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$5,800

	2008/09
	Budget
	\$
Administration Charges	2,300
Interest Charges	<u>3,500</u>
	<u><u>5,800</u></u>

14. COUNCILLORS' REMUNERATION

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

	2008/09	2007/08
	Budget	Actual
	\$	\$
Meeting Fees	6,480	6,360
Travelling Expenses	<u>7,500</u>	<u>7,052</u>
	<u><u>13,980</u></u>	<u><u>13,412</u></u>

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash - Unrestricted	46,323	(41,189)	(267)
Cash - Restricted	<u>387,043</u>	<u>408,583</u>	<u>565,008</u>
	<u>433,366</u>	<u>367,394</u>	<u>564,741</u>

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

Leave Reserve	149,444	141,146	190,309
Building Reserve	7,064	6,698	21,989
Resource Sharing Reserve	17,431	16,463	16,246
Plant Reserve	26,918	25,428	14,733
Waste Management Reserve	9,785	37,577	24,405
Green Head Public Open Space Reserve	152,033	162,469	161,798
Television Rebroadcasting Reserve	17,852	12,648	17,007
Green Head Commercial Parking Reserve	6,516	6,154	6,651
Unspent Grants	0	0	111,870
	<u>387,043</u>	<u>408,583</u>	<u>565,008</u>

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

Net Result	205,373	463,418	750,858
Depreciation	1,849,024	1,869,346	1,849,024
(Profit)/Loss on Sale of Asset	(62,544)	(36,628)	(429,772)
(Increase)/Decrease in Receivables	72,208	(92,237)	(782)
(Increase)/Decrease in Inventories	32,050	0	0
Increase/(Decrease) in Payables	(34,679)	61,339	10,000
Increase/(Decrease) in Employee Provisions	10,500	0	0
Grants/Contributions for the Development of Assets	(810,237)	(1,210,116)	(1,112,677)
Net Cash from Operating Activities	<u>1,261,695</u>	<u>1,055,122</u>	<u>1,066,651</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	200,000	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>215,000</u>	<u>15,000</u>	<u>15,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,401,164</u>	<u>1,153,274</u>	<u>1,109,840</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF COOROW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

16. TRUST FUNDS

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

Detail	Balance 01-Jul-08 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
House Bonds	2,420	0	0	2,420
LGCHP Surplus	65,996	22,650	(20,000)	68,646
BCITF Levy	976	4,000	(4,000)	976
BRB Levy	555	3,000	(3,000)	555
Police Licensing	1,163	600,000	(600,000)	1,163
RSL Thailand Competition	185	0	0	185
Kerbing Deposits	22,700	5,000	(5,000)	22,700
Nomination Deposits	480	500	(500)	480
Maley Park Committee	24,073	10,000	(10,000)	24,073
Coorow Christmas Tree	1,064	0	(1,035)	29
Coorow Bushfire brigade	1,470	0	0	1,470
Snag Island Coastal Kids	0	0	0	0
Refuse Site Key Bond	1,500	0	0	1,500
Bonds - Other	13,000	0	(13,000)	0
	135,582	645,150	(656,535)	124,197

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

17. MAJOR LAND TRANSACTIONS

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

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

	2008/09	2007/08	
<u>MALEY PARK & LEEMAN REC CENTRE FUNCTIONS</u>			
Complete Social Area			
Kitchen, Hall, Toilet/Showers	\$ 35.00	\$ 33.00	per hour
MAX CHARGE Per Day (Until 8pm)	\$ 130.00	\$ 125.00	per Day
MAX CHARGE Per Night (after 8pm)	\$ 170.00	\$ 160.00	per Night
**SURCHARGE (Cabarets, socials, etc)	\$ 70.00	\$ 65.00	per hour

** This charge is applied when the building is left in an unsatisfactory condition and requires additional cleaning, ie carpet shampooed, floors washed, etc

CHANGEROOMS

Used in conjunction with Function Centre for babysitting purposes or Overnight Sleeping Area	\$ 35.00	\$ 30.00	Min/Max
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COOROW MEDICAL CENTRE

Per Day	\$ 25.00	\$ 20.00	
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RSL HALL

Department of Environment and Conservation	\$ 2,500.00	\$ 2,400.00	
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	2008/09	2007/08	
<u>FUNCTION CENTRE AND GROUNDS</u>			
Coorow Hockey Club (Entitled to 2 training nights per week and home games - other special functions to be charged at ordinary rates.)	\$ 400.00	\$ 380.00	per Season
Coorow Netball Club (Entitled to 2 training nights per week and home games - other special functions to be charged at ordinary rates.)	\$ 400.00	\$ 380.00	per Season
Coorow Latham Cricket Club (Entitled to 2 training nights per week and home games - other special functions to be charged at ordinary rates.)	\$ 400.00	\$ 380.00	per Season
Coorow Latham Football Club (Entitled to training nights per week and home games, special functions and monthly meetings. Changerooms to be cleaned by club)	\$ 1,995.00	\$ 1,995.00	per Season
Leeman Football Club (Entitled to training nights per week and home games, special functions and monthly meetings. Changerooms to be cleaned by club)	\$ 1,105.00	\$ 1,100.00	per Season
All other Leeman Sporting Groups that use Leeman Rec Centre	\$ 250.00	\$ 240.00	per Season
<u>OTHER BUILDINGS AND GROUNDS</u>			
Tennis Club (Use of function centre for pennants and club fixtures)	\$ 1,810.00	\$ 1,730.00	per Season
<u>COOROW CARAVAN PARK</u>			
Powered Site and water(includes 2 persons)	\$ 80.00	\$ 75.00	per Week
Powered Site and water(includes 2 persons)	\$ 14.00	\$ 13.00	per Day
Additional persons	\$ 4.00	\$ 3.50	per Day
Tent site (unpowered)	\$ 9.00	\$ 8.50	per Day
Casual (non resident) Shower	\$ 4.50	\$ 4.50	per Person
Permanent Van (Parking Fee) *	\$ 600.00	\$ 550.00	per Annum
Stay two nights pay for one			
* Entitles 6 weeks use (Air Cond \$2.50 per day chargeable). Normal rates then apply			
<u>COOROW SWIMMING POOL</u>			
Admissions			
- Casual Swim - Adult	\$ 3.00	\$ 2.50	
- Casual Swim - Child	\$ 1.50	\$ 1.50	
- Non swimming Adult	Nil	Nil	
Season Tickets			
Family	\$ 130.00	\$ 120.00	
Adult	\$ 110.00	\$ 100.00	
Child	\$ 35.00	\$ 30.00	
Hire of Pool per hour for private functions *	\$ 60.00	\$ 50.00	
* With Swimming Pool Manager in attendance			
<u>CROCKERY, CUTLERY & FURNITURE</u>			
Hire of setting of 50 (Minimum)	\$ 30.00	\$ 30.00	
Each additional setting of 10	\$ 10.00	\$ 10.00	
Hire of Tables	\$ 10.00	\$ 10.00	per table
Hire of Chairs	\$ 1.00	\$ 1.00	per chair
Breakages	Market Value	Market Value	

	2008/09	2007/08	
<u>ADMINISTRATION SERVICES</u>			
Photocopying per single sheet A4 Black and White	\$ 0.50	\$ 0.40	each
Photocopying per double side A4 Black and White	\$ 0.70	\$ 0.60	each
Photocopying per single sheet A3 Black and White	\$ 0.80	\$ 0.70	each
Photocopying per double side A3 Black and White	\$ 0.90	\$ 0.80	each
Photocopying per single sheet A4 Colour	\$ 1.00		each
Photocopying per double side Colour	\$ 1.20		each
Photocopying per single sheet A3 Colour	\$ 1.50		each
Photocopying per double side A3 Colour	\$ 1.70		each
Facsimile (outgoing) per minute - 1 page	\$ 1.50	\$ 1.50	
Facsimile (outgoing) Additional pages	\$ 1.50	\$ 1.50	
Facsimile (incoming) - 1 page	\$ 2.00	\$ 2.00	
Facsimile (incoming) Additional pages	\$ 2.00	\$ 2.00	
<u>TRADING IN PUBLIC PLACES</u>			
Stallholders Permit Application	\$ 50.00	\$ 50.00	
Stallholders Permit	\$ 150.00	\$ 150.00	per Annum
Traders Permit Application	\$ 50.00	\$ 50.00	
Traders Permit	\$ 150.00	\$ 150.00	per Annum
<u>OTHER SERVICES</u>			
Electoral Roll	\$ 11.00	\$ 10.00	each
Rate Book	\$ 90.00	\$ 80.00	each
District Maps	\$ 10.00	\$ 10.00	each
Agendas/Minutes	\$ 10.00	\$ 6.00	each
Municipal Heritage	\$ 30.00	\$ 25.00	
Coastal Management Plan	\$ 20.00	\$ 15.00	
Property Inquiry Fee/Building Certification / Requisition	\$ 60.00	\$ 50.00	
Building Approval Statistics	\$ 70.00	\$ 60.00	per Annum
Rubbish Bin Purchase	\$ 110.00	\$ 100.00	
Public Standpipe Water Charges	\$ 60.00	\$ 50.00	per Annum
Late Payment Interest	11% pa	11% pa	
Footpath/Kerbing Bond	\$ 500.00	\$ 500.00	
Swimming Pool Inspections	\$ 50.00	\$ 50.00	
<u>LEASE AGREEMENTS</u>			
Leeman Country Club	\$ 10.00	\$ 10.00	per Annum
Leeman VSSC Rescue Group	\$ 10.00	\$ 10.00	per Annum
M O'Callaghan	\$ 10.00	\$ 10.00	
Leeman Prof Fish Assn (Lot 52)	\$ 80.00	\$ 80.00	per Annum
Kailis Pty Ltd (Lot 53 Leeman)	\$ 1,490.00	\$ 1,420.00	per Annum
Blue Wave Lobster (Lot 395 Green Head)	\$ 1,490.00	\$ 1,420.00	per Annum
Geraldton Fish Co-op (Lot 395 Green Head)	\$ 1,490.00	\$ 1,420.00	per Annum
Westar Lobster (Lot 53 Leeman)	\$ 1,490.00	\$ 1,420.00	per Annum
Geraldton Fish Co-op (Lot 53 Leeman)	\$ 1,490.00	\$ 1,420.00	per Annum
Westar Lobster (Lot 395 Green Head)	\$ 1,490.00	\$ 1,420.00	per Annum
Coorow Hotel (Leach Drain)	\$ 550.00	\$ 520.00	per Annum
<u>PRIVATE HOUSING RENTS</u>			
Lot 490 Tamarisk St Leeman	\$ 330.00	\$ 330.00	per Week
K Butcher	\$ 40.00	\$ 40.00	per F/N
Lot 50 Nairn St Leeman (Review 31 July 2007)	\$ 430.00	\$ 265.00	per week
All Coorow houses for Private Rent	Market Value	\$ 120.00	per week
All Coastal houses for Private Rent	Market Value	\$ 220.00	per week

	2008/09	2007/08	
<u>EMPLOYEE HOUSING RENTS</u>			
Lot 11 Spain Street	\$ 36.50	\$ 35.00	per Week
Lot 5 Bristol Street	\$ 36.50	\$ 35.00	per Week
Lot 19 North Street	\$ 36.50	\$ 35.00	per Week
Lot 103 Bristol Street	\$ 36.50	\$ 35.00	per Week
Lot 64 Nairn Street	\$ 36.50	\$ 35.00	per Week
Lot 49 Nairn Street	\$ 36.50	\$ 35.00	per Week
Pool Managers House	\$ 36.50	\$ 35.00	per Week
<u>COUNCIL MEMBER SITTING FEES/ALLOWANCES</u>			
Sitting Fees - Councillor	\$ 60.00	\$ 60.00	per meeting
Sitting Fees - President	\$ 120.00	\$ 120.00	per meeting
Councillor Travelling	As Per LGO Award	\$ 0.615	per km
<u>RUBBISH CHARGES</u>			
Domestic Rubbish (First Service - 240L Bin)	\$ 190.00	\$ 185.00	per annum
Pensioner Domestic Rubbish (First Service - 240L Bin)	\$ 100.00	\$ 95.00	per annum
Commercial Rubbish (First Service - 240L Bin)	\$ 210.00	\$ 200.00	per annum
Commercial Rubbish (First Service - 1.5m3 Bulk Bin)	\$ 1,400.00	\$ 1,380.00	per annum
Commercial Rubbish (First Service - 3m3 Bulk Bin)	\$ 2,050.00	\$ 2,030.00	per annum
<u>RADIO & TELEVISION REBROADCASTING SERVICE CHARGE</u>			
Charged to properties within the townsites of Leeman, Green Head & Coorow, excluding vacant property.			
Service Charge	\$ 25.00	\$ 25.00	per annum
<u>ANIMAL CONTROL</u>			
Seizure Impounding of Animal	\$ 50.00	\$ 50.00	
Daily Sustenance - Dog	\$ 10.00	\$ 10.00	per day
Surrender and/or destruction of Dog	\$ 100.00	\$ 100.00	
Hire of Dog Barking Collar	\$ 20.00	\$ 20.00	Per week
Replacement of Dog Licence Tag	\$ 2.50	\$ 2.50	
Dog Kennel Registration	\$3.00 per dog or \$60 whichever is greater	\$3.00 per dog or \$60 whichever is greater	
Impounding of Cattle, Horses, Pigs and the like	\$ 200.00	* \$ 200.00	*
Impounding of a Sheep, Goat and the and the like	\$ 50.00	+ \$ 50.00	+
* with an additional charge of \$2 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$20.00 per day after the first day.			
+ with an additional charge of \$2 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$5.00 per day after the first day.			
<u>FREEDOM OF INFORMATION</u>			
Application Fee	\$ 30.00	\$ 30.00	
Staff time dealing with application	\$ 30.00	\$ 30.00	per hour
Access time supervised by staff	\$ 30.00	\$ 30.00	per hour
Photocopy charges	\$ 30.00	\$ 30.00	per hour
Photocopy charges	\$ 0.20	\$ 0.20	per copy
Charge for delivery, packaging and postage	Actual Cost	Actual Cost	

OFFENSIVE TRADE**2008/09**

Gut scraping, preparation of sausage skins	\$ 146.00
Fellmongeries	\$ 146.00
Manure Works	\$ 181.00
Fish curing establishments	\$ 181.00
Laundries, Drycleaning establishments	\$ 124.00
Bone Merchant premises	\$ 146.00
Flock Factories	\$ 254.00
Knackeries	\$ 254.00
Poultry Processing establishments	\$ 254.00
Poultry Farming	\$ 254.00
Rabbit Farming	\$ 254.00
Places used for dealing in scrap metal, other than by heat, for the recovery of metal	\$ 254.00
Fish processing establishment in which whole fish are cleaned and prepared	\$ 254.00
Shellfish and Crustacean processing establishments	\$ 254.00
Any other offensive trade not specified	\$ 243.00
Slaughterhouses	\$ 254.00
Piggeries	\$ 254.00
Artificial Manure Depots	\$ 181.00
Bone Mills	\$ 146.00
Places for storing, drying or preserving bones	\$ 146.00
Fat melting, fat extracting or tallow melting establishments:	
- Butcher Shops and similar	\$ 146.00
- Larger establishments	\$ 254.00
Blood Drying	\$ 146.00
Lodging House Charges	\$ 180.00

PRIVATE WORKS CHARGES - HOURLY PLANT RATE

Private Works and Non-Profit Community Groups charges have been increased by 5%

	2008/09	2007/08	2007/08
	Private	Non-Profit,	Staff Private
	Works Rate	Comm.	Use as per
	Per Hour	Group Per	Council Policy
		Hour	Per Hour
D6H Dozer	\$170.00	\$105.00	-
Volvo Grader	\$175.00	\$110.00	-
Cat Grader	\$155.00	\$95.00	-
Case 821C Loader	\$155.00	\$95.00	-
Cat 926 Loader	\$135.00	\$85.00	\$10.00
Tree Saw with Loader	\$220.00	\$135.00	-
Backhoe	\$110.00	\$70.00	\$10.00
8x4 Tip Trucks with trailer	\$175.00	\$100.00	-
8x4 Tip Trucks	\$135.00	\$85.00	-
4x2 Tip Trucks	\$90.00	\$65.00	\$10.00
Tractor/Slasher/Broom	\$100.00	\$70.00	-
Multi Wheel Roller	\$115.00	\$70.00	-
Vibrating Roller	\$115.00	\$70.00	-
Works Supervisor/ Manager Works and Services	\$100.00	\$80.00	-
Box Trailer	-	-	\$ 10@
Dual Trailer	-	-	\$ 10@
Chain Saw	-	-	\$ 10@
Compactor /Pedestrian Roller	-	-	\$ 10@
Cement Mixer	-	-	\$ 10@
Non powered tools including gardening tools and ladders etc	-	-	\$ 5@
			\$ 10@
Materials			
Sand/Gravel	\$ 12 #	\$ 12 #	\$ 1#
Blue Metal	Cost Price plus Handling		Cost Price

per m3, at Shire Convenience or per m3 plus delivery cost

@ per day.

- No use permitted

PLANNING FEES AND CHARGES - General Charges

For the most part the fees and charges that can be applied are limited to the maximums charges nominated under the Town Planning Fees Regulations.

The table below indicates the fee level currently set by Council with maximum fee that may now be charged. It is recommended that Council increase its planning charges to the new maximums as shown

	Current Council Fees	New Maximum Fee
Determination of development application (other than for an extractive industry) where the estimated cost of the development is —		
(a) not more than \$50 000	\$100.00	\$117
(b) more than \$50 000 but not more than \$500 000	0.23% of the estimated cost of development	0.23% of the estimated cost of development
(c) more than \$500 000 but not more than \$2.5 million	\$1150 + 0.18% for every \$1 in excess of \$500 000	\$1351 + 0.18% for every \$1 in excess of \$500 000
(d) more than \$2.5 million but not more than \$5 million	\$4750 + 0.15% for every \$1 in excess of \$2.5 million	\$5578 + 0.15% for every \$1 in excess of \$2.5 million
(e) more than \$5 million but not more than \$21.5 million	\$8500 + 0.1% for every \$1 in excess of \$5 million	\$9982 + 0.1% for every \$1 in excess of \$5 million
(f) more than \$21.5 million	\$25,000	\$29 360 and, if the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f)
(g) Adjustment Fee	NIL	Applicant to pay the difference between the fee paid at the time of application (based on estimated cost) and the final cost of development at time of Building Application where approvals are not concurrent
Determination of development application for an extractive industry	\$500.00	\$587 and, if the development has commenced or been carried out, an additional amount of \$1174 by way of penalty
Provision of a subdivision clearance —		
(a) not more than 5 lots	\$50.00 per lot	\$59 per lot
(b) more than 5 lots but not more than 195 lots	\$50.00 per lot for the first five lots then \$25.00 per lot	\$59 per lot for the first 5 lots and then \$29 per lot
(c) more than 195 lots	\$5000 total cost	\$5872 total cost

Application for approval of home occupation —		
(a) initial fee		\$176 and, if the home occupation has commenced, an additional amount of \$352 by way of penalty
(b) renewal fee		\$59 and, if the approval to be renewed has expired, an additional amount of \$118 by way of penalty

Sundry Planning Charges		
Application for change of use or for alteration or extension or change of a non-conforming use to which item 1 does not apply	\$200.00 per application	\$235 and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$470 by way of penalty
Issue of zoning certificate	\$50.00 per certificate	\$59
Reply to a property settlement questionnaire	\$50.00 per reply	\$59 + GST
Issue of written planning advice	\$50.00 per advice	\$59 + GST
Purchase of Town Planning Scheme/Strategy Text - Electronic	\$10.00	NIL as copies available now on WAPC and Council website in pdf format
Purchase of Town Planning Scheme/Strategy Text - Hard Copy	\$50.00	\$59.00

TOWN PLANNING FEES AND CHARGES -

SCHEME AMENDMENTS DETAILED AREA PLANS STRUCTURE PLANS

The table below indicates current fee levels and proposed new fee levels for the above Planning Activities

Scheme Amendments

For Town Planning Scheme Amendments the regulations indicate that the fees should be calculated from the time taken for dealing with the amendment and cost for gazettal and advertising. In practice most Council's nominate a scale of fixed fees for the un

Form the amendments recently undertaken it is believed a increase in upfront fee is justified. Further it is believe that the fee should be split into two components that relate in part to the manner in which decisions are made. The new fees as indicate

Detailed Area Plans

Currently no fee for this has been specified. Detailed area plans are required where the lots size is to be less than 350m² or whenever the Council specifically requires such planning to be undertaken.

A detailed area plan is done to predetermine building envelopes, some development standard matters and the locality of private open space.

Detailed Area Plans are most often required for survey strata development.

Structure Plans

Specific Provisions relating to structure plans are still to be introduced into the Town Planning Scheme. However the fees were introduced last year and were set at the same level as for scheme amendments. They are used to broadly outline the schematic

Staging development plans through structure plans allows for greater flexibility in the planning process.

On review of fees charge by other shires it was felt that a fee slightly less than that indicated last year would be appropriate

Current Council Fees		New Maximum Fee
Town Planning Scheme Amendments		
For Council to determine if it will initiate	\$2350 to cover full process costs	\$300.00 (non-refundable)
Prior to seeking approval to advertise from the EPA and the WAPC where applicable		\$2,200 (portions may be refundable if Town Planning Scheme Amendment process is stopped by the applicant prior to its final conclusion)
Review and Adoption of Detailed Area Plans		
	Currently no fee specified	\$59.00 per lot to which the Detailed Area Plan is to apply
Review and Adoption of Structure plans		
		\$2,000
	\$2,350	\$2,000

REFUSE TIPPING CHARGES

The fees below indicate current fees and fees proposed for 2008/09

Most fees would remain unchanged however increases are proposed in the following areas

General mixed waste volume charge increased from \$3.10/m³ to \$4.00/m³. when fees were originally proposed charge was to be \$7.20/m³ but was reduced due to objections raised. In acceding to the objection Council did indicate that it would in future seek

Farm Fencing Wire - increase volume charge from \$22.00/m³ to \$55.00/m³ to make the volume charge correlate with that charged for Asbestos Cement

Domestic Waste from Farms increase fee from \$95.00 per annum to \$100.00per annum. This increase correlates with the general refuse rate increase. Adding the provision of an opt out opportunity on written advice that Council tips are not used will ease i

BUSINESS USERS, NON-RESIDENTS USERS, FARM USERS, BUILDING AND DEMOLITION

	2007/08	2008/09
GENERAL MIXED WASTE (WHERE NOT COLLECTED BY COUNCIL'S REFUSE CONTRACTOR)	Min charge \$ 7.20/load Volume Charge (loose volume) \$ 3.10/m ³	Min Charge \$7.70/load Volume Charge (loose volume) \$4.00/m ³
FENCING WIRE - from farms or otherwise	Minimum Charge \$55.00 Volume Charge (loose volume) \$22.00/m ³	\$55.00 ,min charge \$55.00 per loose cubic metre
DOMESTIC WASTE FROM FARM PROPERTIES	\$3.00/VISIT ALTERNATIVELY THE FOLLOWING ANNUAL CHARGE APPLIES \$95.00pa Fee does not cover disposal of wastes of a commercial nature or volume, in which case volume charges for mixed waste may apply	\$100.00pa for each occupied house on a farm property, unless property owner has written to Council certifying that they make no use of any Council tip/transfer station for domestic refuse disposal
OUT OF HOURS TIP ACCESS Key only available to Commercial tip users once they have demonstrated that their business activities would be unduly affected if better tip access was not granted	\$20.00 pa Key bond of \$100.00 also applies refundable on key return	\$20.00 pa Key bond of \$100.00 also applies refundable on key return
OTHER TIP CHARGES # APPLICABLE TO ALL TIP USERS		
ASBESTOS CEMENT DISPOSAL (BY PRIOR ARRANGEMENT ONLY)	Minimum Charge \$55.00 Volume charge \$55.00/m ³	Minimum Charge \$55.00 Volume charge \$55.00/m ³
METAL SCRAP	FREE if disposed of with care in correct locality and segregated from other wastes	FREE if disposed of with care in correct locality and segregated from other wastes
CARBODIES	FREE if disposed of with care in correct locality and segregated from other wastes	FREE if disposed of with care in correct locality and segregated from other wastes

UNCONTAMINATED GREEN WASTE	FREE if disposed of with care in correct locality and segregated <u>from other wastes</u>	FREE if disposed of with care in correct locality and segregated from other wastes
CLEAN FILL	FREE if disposed of with care in correct locality where it can easily be used for coverage of waste	FREE if disposed of with care in correct locality where it can easily be used for coverage of waste
CLEAN UP OF WASTES NOT DUMPED IN CORRECT LOCATION OR NOT	Cost of clean up at private hire rates + charges on assessed loose volume of waste	Cost of clean up at private hire rates + charges on assessed loose volume of waste
VEHICLE TYRES <ul style="list-style-type: none"> • tyres to be off rim. Rims to go to metal dump area • residential premises are exempt for the first four car light commercial tvres 	Car \$ 3.60ea Light Commercial \$ 4.80ea 4WD Tyres \$ 4.80ea Truck Tyres \$ 12.00ea All other Tyres Market Rates	Car \$ 3.60ea Light Commercial \$ 4.80ea 4WD Tyres \$ 4.80ea All other Tyres \$12.00ea
NOTE:- Charges only apply to occupiers of residential premises where; Waste is not appropriately segregated Waste is not placed in the correct location at the tip <ul style="list-style-type: none"> • Waste is generated as a result of building activity 		

GENERAL PURPOSE FUNDING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAM SUMMARY

OPERATING

TOTAL AMOUNT MADE UP FROM RATES	<u>1,830,780</u>		<u>1,949,261</u>	
EXPENSES RELATED TO LEVYING OF RATES		<u>66,442</u>		<u>50,401</u>
OTHER GENERAL PURPOSE FUNDING	<u>1,135,061</u>		<u>1,183,470</u>	
EXPENSES RELATED TO GENERAL PURPOSE FUNDING		<u>76,640</u>		<u>87,851</u>
OPERATING TOTAL	<u>2,965,841</u>	<u>143,083</u>	<u>3,132,731</u>	<u>138,252</u>

CAPITAL

EXPENSES RELATED TO GENERAL PURPOSE FUNDING				24,000
CAPITAL TOTAL		<u>0</u>		<u>24,000</u>

GENERAL PURPOSE FUNDING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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GENERAL RATE

NON RATEABLE

UV AGRICULTURE UV RATE IN \$ 1.8718	1,097,740	1,160,104
GRV TOWNSITES GRV RATE IN \$ 9.8847	602,499	657,465
UV MINING UV RATE IN \$ 6.5750	46,854	45,517
SPECIFIED AREA RATES - LEEMAN REC CENTRE	7,451	7,388
SPECIFIED AREA RATES MALEY PARK C/ROOMS	0	24,626

MINIMUM RATES

NON RATEABLE MINIMUMS

UV AGRICULTURE UV \$550 @ 6	2,820	3,300
GRV TOWNSITES GRV \$550 @ 145	92,590	79,750
UV MINING UV \$550 @ 26	11,750	14,300
AREA MINIMUM RATE		
TOTAL RATES	<u>1,861,704</u>	<u>1,992,450</u>

GENERAL PURPOSE FUNDING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER RATES INCOME

0121					
0161	EX GRATIA RATES	10,025		5,897	
0031	INTERIM RATES RAISED	4,784		5,000	
0131	BACK RATES LEVIED	0		0	
0171	LATE PAYMENT INTEREST	11,898		10,500	
0211	INSTALMENT INTEREST	3,404		3,500	
0231	ADMINISTRATION FEE	1,995		2,300	
0101	ADMIN ALLOCATION INCOME	2,031		650	
0221	INTEREST DEFERRED RATES	0		0	
1963	LEGAL COSTS RECOVERED	1,349		1,500	
0070	DISCOUNT ALLOWED	-66,410		-72,536	
0191	ESL LEVY INCOMING	38,000		38,000	
0090	ESL LEVY OUTGOING	-38,000		-38,000	
	SUB-TOTAL TO PROGRAMME SUMMARY	<u>1,830,780</u>		<u>1,949,261</u>	

EXPENSES RELATED TO LEVYING OF RATES

0100	ADMIN ALLOCATION RATES		38,872		43,201
1832	VALUATION COSTS		22,983		4,200
1842	LEGAL COSTS RATES		1,016		2,000
0080	RATES WRITTEN OFF		3,571		1,000
1962	RATES TRAINING COSTS				
	SUB-TOTAL TO PROGRAMME SUMMARY		<u>66,442</u>		<u>50,401</u>

GENERAL PURPOSE FUNDING

0091	GRANTS COMMISSION ROADS	433,538		454,436	
0181	GRANTS COMMISSION	568,889		610,124	
0343	SALE OF MAPS, BADGES ETC	18		100	
0523	PHOTOCOPYING	476		300	
0553	PROPERTY SEARCH FEES	2,968		3,000	
0603	SUNDRY INCOME	746		100	
0593	POLICE LICENSING COMMISSION	28,689		32,000	
0623	INTEREST ON INVESTMENTS	57,804		50,000	
0633	INTEREST ON RESERVE FUND	30,105		24,000	
0643	BANKING COMMISSION	3,346		3,500	
0201	ADMIN ALLOCATION INCOME	4,082		1,510	
0333	ESL COMMISSION	4,400		4,400	
0653	PROFIT ON SALE OF ASSETS	0		0	
	SUB-TOTAL TO PROGRAMME SUMMARY	<u>1,135,061</u>		<u>1,183,470</u>	

GENERAL PURPOSE FUNDING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
<u>EXPENSES RELATED TO GENERAL PURPOSE FUNDING</u>					
0320	ROUNDING ADJUSTMENT		-6		0
0882	CONSULTANCY FEES G/COMM		0		450
6252	LICENSING EXPENSES		1,219		3,100
0032	DEPRECIATION GEN PURPOSE INC		6,062		3,890
0042	LOSS ON SALE OF ASSETS				
	ADMINISTRATION				
0200	ADMIN ALLOCATION OTHER GPI		69,365		80,411
	SUB-TOTAL TO PROGRAMME SUMMARY		<u>76,640</u>		<u>87,851</u>
	CAPITAL EXPENDITURE				
	TRANSFER RESERVE INTEREST		0		24,000
	CAPITAL INCOME				
	SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>0</u>	<u>24,000</u>
	TOTAL GENERAL PURPOSE INCOME		<u>2,965,841</u>	<u>143,083</u>	<u>3,132,731</u> <u>162,252</u>

GOVERNANCE					
FOR THE PERIOD ENDING 30 JUNE 2009					
COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND

PROGRAMME SUMMARY

OPERATING

MEMBERS OF COUNCIL	500	152,160	550	107,775
OTHER GOVERNANCE COSTS	4,251	301,022	6,936	190,790
ADMINISTRATION GENERAL	61,141	18,962	0	0

OPERATING TOTAL

65,892	472,144	7,486	298,565
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CAPITAL

MEMBERS OF COUNCIL	0	0	0	0
ADMINISTRATION GENERAL	0	120,041	92,000	131,000

CAPITAL TOTAL

-	120,041	92,000	131,000
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GOVERNANCE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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MEMBERS OF COUNCIL

OPERATING EXPENDITURE

0112	ELECTION EXPENSES		3,966		1,000
0162	MEMBERS -TRAVELLING		7,052		7,500
0242	COUNCIL SITTING FEES		6,360		6,480
0182	SUBSCRIPTIONS		10,984		11,000
0192	CONFERENCE EXPENSES		8,865		3,000
0152	STRATEGIC PLAN EXPENSES		10,200		0
0142	CEO RECRUITMENT		7,012		0
	NEW LOGO AND STATIONERY SUITE		0		0
0202	MEMBERS INSURANCE		8,512		9,100
0212	DONATIONS & GRANTS		3,860		9,700
0232	SUNDRY EXPENSES -OTHER		22,334		2,400
0262	REFRESHMENTS & RECEPTIONS		24,197		18,000
8262	MID WEST REGIONAL COUNCIL		27,070		32,500
7202	DEPRECIATION MEMBERS		11,748		7,095

OPERATING INCOME

0213	CONTRIBUTIONS/REIMBURSEMENT	500		500	
0223	OPERATING GRANTS	0		-	
0433	SALE OF ELECTORAL ROLLS	0		50	
0243	REIMBURSEMENTS	0		-	

SUB TOTAL TO PROGRAMME SUMMARY	500	152,160	550	107,775
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CAPITAL EXPENDITURE		0		
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CAPITAL INCOME

6572	TRANSFER FROM RESOURCE SHARING RESERVE			0	
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SUB TOTAL TO PROGRAMME SUMMARY	0	0	0	0
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TOTAL MEMBERS OF COUNCIL	500	152,160	550	107,775
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GOVERNANCE					
FOR THE PERIOD ENDING 30 JUNE 2009					
COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND

OTHER GOVERNANCE COSTS

OPERATING EXPENDITURE

1822	AUDIT FEES		16,330		9,800
1942	CONSULTANCY FEES GOVERN		0		
9202	LOSS ON SALE OF ASSETS		0		
0300	ADMIN ALLOCATION OTHER GOVERN		284,692		180,990

OPERATING INCOME

0183	PROFIT ON SALE OF ASSET		0		
0301	ADMIN ALLOCATION INCOME	4,251		6,936	

SUB TOTAL TO PROGRAMME SUMMARY

	4,251	301,022	6,936		190,790
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TOTAL OTHER GOVERNANCE COSTS

	4,251	301,022	6,936		190,790
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GOVERNANCE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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ADMINISTRATION GENERAL

OPERATING EXPENDITURE

0312 LABOUR

0352	SALARIES CEO		148,203		109,309
0272	SALARIES MFA		78,070		80,969
0282	SALARIES MWS		71,804		78,296
0722	SALARIES MRS		77,326		78,296
2282	SALARIES CEDO		15,077		0
0252	SALARIES FINANCE OFFICER		42,729		37,609
0292	SALARIES RATES OFFICER		30,403		37,609
0342	SALARIES CLERICAL COOROW		38,777		40,355
0712	SALARIES CLERICAL LEEMAN		57,999		63,458
0382	AWARD SUPER CEO		12,948		9,675
0782	AWARD SUPER MFA		6,861		6,930
0792	AWARD SUPER MWS		6,361		6,930
0892	AWARD SUPER MRS		6,807		6,930
2272	AWARD SUPER CEDO		1,640		0
0802	AWARD SUPER FINANCE OFFICER		4,878		3,340
0852	AWARD SUPER RATES OFFICER		2,964		3,714
0862	AWARD SUPER CSO COOROW		3,710		3,958
0872	AWARD SUPER CSO LEEMAN		5,531		5,635
0392	COUNCIL SUPER CEO		6,975		7,525
0762	COUNCIL SUPER MFA		4,743		5,390
1052	COUNCIL SUPER MWS		4,947		5,390
1102	COUNCIL SUPER MRS		5,294		5,390
1112	COUNCIL SUPER CEDO		0		0
1062	COUNCIL SUPER FINANCE OFFICER		3,697		2,598
1072	COUNCIL SUPER RATES OFFICER		1,745		2,598
1082	COUNCIL SUPER CSO COOROW		2,886		2,787
1092	COUNCIL SUPER CSO LEEMAN		2,733		2,686
0332	STAFF SUBSIDIES CEO		360		750
1162	STAFF SUBSIDIES MFA		0		750
1192	STAFF SUBSIDIES MWS		678		750
1242	STAFF SUBSIDIES MRS		274		750
8252	STAFF SUBSIDIES CEDO		279		0
1202	STAFF SUBSIDIES FINANCE OFFICER		745		750
1212	STAFF SUBSIDIES RATES OFFICER		729		750
1222	STAFF SUBSIDIES CSO COOROW		636		750
1232	STAFF SUBSIDIES CSO'S LEEMAN		0		1,125
0572	FBT ADMINISTRATION		10,194		9,667
7552	HOUSING ALLOWANCE		16,586		18,939

GOVERNANCE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
0662	INSURANCE CEO		5,372		5,970
1252	INSURANCE MFA		2,943		3,307
1412	INSURANCE MWS		4,313		4,449
1462	INSURANCE MRS		2,070		4,449
8442	INSURANCE CEDO		1,567		0
1422	INSURANCE FINANCE OFFICER		3,305		1,696
1432	INSURANCE RATES OFFICER		1,140		1,709
1442	INSURANCE CSO COOROW		1,140		1,820
1452	INSURANCE CSO LEEMAN		0		2,780
0302	LONG SERVICE LEAVE		0		0
1172	REMOVAL EXPENSES		11,753		10,000
0402	STAFF TRAINING EXPENSES		6,515		3,000
0412	<u>BUILDING EXPENSES</u>				
0432	COOROW OFFICE MAINTENANCE		11,365		15,520
0442	LEEMAN OFFICE MAINTENANCE		12,766		16,400
0452	COOROW OFFICE GROUNDS MAI		7,522		12,200
0462	LEEMAN OFFICE GROUND MAIN		2,249		6,360
0052	COUNCIL PROPERTY VALUATIONS - INSURNACE		15,000		0
0472	<u>OFFICE EXPENSES</u>				
0482	TELEPHONE		23,389		23,000
0502	OFFICE EQUIPMENT MAINTENANCE		17,174		14,500
0512	BANK CHARGES / DISHONOURED CHQ		4,007		3,000
0652	OVERDRAFT INTEREST & FEES		0		2,000
0522	POSTAGE & FREIGHT		4,888		4,500
	ADVERTISING EXPENSES		0		3,000
0532	OFFICE EXPENSES OTHER		16,445		7,500
0542	PRINTING & STATIONERY		21,198		15,000
0552	VEHICLE RUNNING EXPENSES		16,268		19,000
0562	CONFERENCE EXPENSES		8,197		4,000
0582	COMPUTER SUPPORT SERVICE		12,968		13,500
0612	LEGAL EXPENSES		363		2,000
8002	LOSS ON SALE OF ASSETS		15,233		0
0370	GENERAL LEDGER SUSPENSE		0		0
0410	ALLOCATED TO SUB PROGRAMS		-885,770		-843,017
	OPERATING INCOME				
0363	CEO/MFA/CEDO VEHICLE CONTRIBUTIONS	4,170		3,687	
7453	PROPERTY REVALUATION REBATE	7,091		0	
0443	OTHER INCOME	13,538		4,000	
0483	SUNDRY INCOME	367		50	

GOVERNANCE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
0353	TRANSFER FROM LEAVE RESERVE	51,000		0	
0473	PROFIT ON SALE OF ASSET	0		1,519	
0283	LSL CONTRIBUTION - OTHER COUNCILS	8,777		4,927	
0663	WCRC ACCOUNTING INCOME	6,000		8,000	
0411	LESS ALLOCATION TO SUB-PROGRAMMES	-29,802		-22,183	
	SUB-TOTAL TO PROGRAMME SUMMARY	61,141	18,962	0	0
	CAPITAL EXPENDITURE				
0374	ADMIN VEHICLES				105,000
0504	SERVER COMPUTER		101,440		6,000
0304	OFFICE COMPUTERS		0		5,000
	RECORDS MANAGEMENT SOFTWARE		8,923		15,000
0704	LEEMAN OFFICE EQUIPMENT				0
0384	COOROW OFFICE - EXTERNAL PAINTING		9,678		0
	CAPITAL INCOME				
0414	TRANSFER FROM PLANT RESERVE			0	
0405	TRADE ALLOW S/C VEHICLE	0		92,000	
	SUB-TOTAL TO PROGRAMME SUMMARY	0	120,041	92,000	131,000
	TOTAL ADMINISTRATION GENERAL	61,141	139,003	92,000	131,000

LAW, ORDER, PUBLIC SAFETY

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

FIRE PREVENTION	46,014	73,084	44,000	85,404
ANIMAL CONTROL	3,526	2,819	2,600	2,920
OTHER LAW,ORDER,PUBLIC SAFETY	10,190	56,606	3,270	66,847

OPERATING TOTAL	<u>59,730</u>	<u>132,509</u>	<u>49,870</u>	<u>155,171</u>
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CAPITAL

FIRE PREVENTION	0	0	0	0
ANIMAL CONTROL	0	0	0	0
OTHER LAW,ORDER,PUBLIC SAFETY	0	29,707	0	0

CAPITAL TOTAL	<u>0</u>	<u>29,707</u>	<u>0</u>	<u>0</u>
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TOTAL LAW, ORDER, PUBLIC SAFETY	<u><u>59,730</u></u>	<u><u>162,216</u></u>	<u><u>49,870</u></u>	<u><u>155,171</u></u>
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LAW, ORDER, PUBLIC SAFETY

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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FIRE PREVENTION

OPERATING EXPENDITURE

1952	FIRE SHED MAINTENANCE		5,977		10,440
0732	BUSHFIRE INSURANCE		3,534		5,500
0752	FIRE CONTROL		33,861		27,340
0672	MINOR EQUIPMENT		0		1,800
0692	FIRE PREVENTION EXPENSES		916		2,040
7012	DEPRECIATION FIRE CONTROL		18,960		30,394
0600	ADMIN ALLOCATION FIRE CONTROL		9,836		7,890

OPERATING INCOME

0723	SUNDRY INCOME	818		0	
0601	ADMIN ALLOC INCOME	614		0	
0773	PROFIT ON SALE OF ASSET	0		0	
0753	FESA OPERATING GRANTS	44,400		44,000	
0783	FIRE CONTROL REIMBURSEMENT	182		0	

SUB TOTAL TO PROGRAMME SUMMARY

46,014	73,084	44,000	85,404
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CAPITAL EXPENDITURE

0784	COOROW FIRE STATION SHED		0		0
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL FIRE PREVENTION

46,014	73,084	44,000	85,404
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LAW, ORDER, PUBLIC SAFETY

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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ANIMAL CONTROL

OPERATING EXPENDITURE

0842	ANIMAL CONTROL EXPENSES		1,152		1,100
0700	ADMIN ALLOCATION ANIMAL CONTROL		1,667		1,820

OPERATING INCOME

0833	FINES & PENALTIES	790		50	
0853	DOG REGISTRATION	2,496		2,500	
0873	SUNDRY INCOME	240		50	
0701	ADMIN ALLOCATION INCOME	0		0	

SUB TOTAL TO PROGRAMME SUMMARY	<u>3,526</u>	<u>2,819</u>	<u>2,600</u>	<u>2,920</u>
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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<u>TOTAL ANIMAL CONTROL</u>	<u>3,526</u>	<u>2,819</u>	<u>2,600</u>	<u>2,920</u>
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LAW, ORDER, PUBLIC SAFETY

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER LAW, ORDER, PUBLIC SAFETY

OPERATING EXPENDITURE

0902	RANGER SALARIES & OVERHEADS		43,146		45,517
0932	RANGER CONTRACT WORK		599		3,000
0982	RANGER VEHICLE RUN COSTS		3,419		4,200
0962	RANGER'S OTHER EXPENSES		606		2,000
0992	CRIME PREVENTION PLAN		209		
5082	STAFF TRAINING		327		1,500
7232	DEPRECIATION OTHER LAW		31		0
7532	LOSS ON SALE OF ASSETS		0		0
0800	ADMIN ALLOCATION OTHER LAW		8,269		10,630

OPERATING INCOME

0923	RANGER INCOME	2,425		3,000	
0943	PROFIT ON SALE OF ASSET	0		0	
0913	OTHER GRANTS/CONTRIBUTION	6,200		0	
0801	ADMIN ALLOCATION INCOME	1,566		270	

SUB TOTAL TO PROGRAMME SUMMARY

10,190	56,606	3,270	66,847
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CAPITAL EXPENDITURE

0974	VEHICLE FOR RANGER		29,707		0
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CAPITAL INCOME

0995	TRADE IN RANGER VEHICLE	0		0	
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SUB TOTAL TO PROGRAMME SUMMARY

0	29,707	0	0
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TOTAL OTHER LAW, ORDER, PUBLIC SAFETY

10,190	86,313	3,270	66,847
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HEALTH

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

HEALTH INSPECTION AND ADMINISTRATION	1,301	45,970	14,098	80,105
PREVENTIVE SERVICES - PEST CONTROL	0	2,070	0	7,780
PREVENTIVE SERVICES - OTHER	0	335	0	350
OTHER HEALTH	11,523	44,282	7,000	51,940

OPERATING TOTAL	<u>12,824</u>	<u>92,656</u>	<u>21,098</u>	<u>140,175</u>
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CAPITAL

HEALTH INSPECTION AND ADMINISTRATION	0	29,913	27,000	33,000
PREVENTIVE SERVICES - PEST CONTROL	0	3,300	0	0
PREVENTIVE SERVICES - OTHER	0	0	0	0
OTHER HEALTH	0	0	0	0

CAPITAL TOTAL	<u>0</u>	<u>33,213</u>	<u>27,000</u>	<u>33,000</u>
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TOTAL HEALTH	<u>12,824</u>	<u>125,869</u>	<u>48,098</u>	<u>173,175</u>
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HEALTH

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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HEALTH INSPECTION AND ADMINISTRATION

OPERATING EXPENDITURE

1302	CONFERENCE AND TRAINING		0		2,000
1312	VEHICLE EXPENSES		3,020		4,000
1322	SUNDRY EXPENSES		2,267		2,000
1332	EHO RELIEF		6,959		0
7382	LOSS ON SALE OF ASSETS		2,324		0
1402	LIABILITY INSURANCE HEALTH		3,093		3,475
7182	DEPRECIATION HEALTH		4,741		3,850
1400	ADMIN ALLOCATION HEALTH INSP		23,565		64,780

OPERATING INCOME

1313	MRS VEHICLE CONTRIBUTIONS	1,135		1,844	
1353	OFFENSIVE TRADES	0		1,082	
1323	REIMBURSEMENTS HEALTH	0		0	
1373	PROFIT ON SALE OF ASSETS	0		762	
1383	OTHER INCOME	0		250	
	LEASE OF MANAGER OF REGULATORY SVCS	0		10,000	
1401	ADMIN ALLOCATION INCOME	167		160	

SUB TOTAL TO PROGRAMME SUMMARY

	1,301	45,970	14,098	80,105
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CAPITAL EXPENDITURE

1464	MCD VEHICLE		29,913		33,000
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CAPITAL INCOME

1555	TRADE-IN MCD VEHICLE	0		27,000	
1425	TRADE ALLOCATED OUT	0			

SUB-T **SUB TOTAL TO PROGRAMME SUMMARY**

	0	29,913	27,000	33,000
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TOTAL HEALTH INSP AND ADMINISTRATION

	1,301	75,883	41,098	113,105
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PREVENTIVE SERVICES - PEST CONTROL

HEALTH

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
OPERATING EXPENDITURE					
1492	MOSQUITO CONTROL		0		6,060
7212	DEPRECIATION PREVENTIVE SERVICES		235		0
1500	ADMIN ALLOCATION PREV PESTS		1,835		1,720
OPERATING INCOME					
SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>2,070</u>	<u>0</u>	<u>7,780</u>
CAPITAL EXPENDITURE					
0794	MOSQUITO FOGGER		0		0
CAPITAL INCOME					
SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL PREVENTIVE SERVICES</u>		<u>0</u>	<u>2,070</u>	<u>0</u>	<u>7,780</u>

HEALTH

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
<u>PREVENTIVE SERVICES - OTHER</u>					
OPERATING EXPENDITURE					
1552	ANALYTICAL EXPENSES		335		350
OPERATING INCOME					
SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>335</u>	<u>0</u>	<u>350</u>
CAPITAL EXPENDITURE					
CAPITAL INCOME					
SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL PREVENTIVE SERVICES - OTHER</u>		<u>0</u>	<u>335</u>	<u>0</u>	<u>350</u>

HEALTH

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER HEALTH

OPERATING EXPENDITURE

1582	CW MEDICAL CENTRE MAINT		9,616		9,390
1812	COASTAL DR EMERGENCY CONTRIBUTION		12,500		15,000
1502	COASTAL DR EXPENSES - TRAVEL		1,725		2,400
1602	N/MIDLAND SURGERY GUARANTEE		14,969		20,000
1592	LEEMAN MEDICAL CENTRE LEASE		0		0
7192	DEPRECIATION OTHER HEALTH		2,831		2,900
1700	ADMIN ALLOCATION OTHER HEALTH		2,640		2,250

OPERATING INCOME

1613	REGION HEALTH SERVICES GRANT	9,333		6,500	
1603	REIMBURSEMENTS	777		500	
1593	MEDICAL CENTRE HIRE	1,413		0	
1701	ADMIN ALLOCATION INCOME	0		0	

SUB TOTAL TO PROGRAMME SUMMARY

	11,523	44,282	7,000	51,940
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CAPITAL EXPENDITURE

1634 COOROW MEDICAL CENTRE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

	0	0	0	0
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TOTAL OTHER HEALTH

	11,523	44,282	7,000	51,940
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EDUCATION & WELFARE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

CARE FAMILIES AND CHILDREN	0	5,268	0	6,900
SENIOR CITIZENS	24,856	23,846	44,460	28,380
OTHER WELFARE	0	0	0	0
EDUCATION	0	91	0	0

OPERATING TOTAL

	24,856	29,205	44,460	35,280
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CAPITAL

SENIOR CITIZENS	0	5,096	0	19,600
OTHER WELFARE	0	0	0	0
EDUCATION	0	0	0	0

CAPITAL TOTAL

	0	5,096	0	19,600
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TOTAL WELFARE AND EDUCATION

	24,856	34,301	44,460	54,880
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EDUCATION & WELFARE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
<u>CARE FAMILIES AND CHILDREN</u>					
INCOME					
OPERATING EXPENDITURE					
1662	SNAG ISLAND KIDS CENTRE		3,845		5,500
7142	DEPRECIATION CARE FAMILY CHILDREN		1,422		1,400
1800	ADMIN ALLOCATION FAMILIES		0		0
OPERATING INCOME					
SUB-TOTAL TO PROGRAMME SUMMARY		0	5,268	0	6,900
<u>TOTAL CARE FAMILIES AND CHILDREN</u>		0	5,268	0	6,900

EDUCATION & WELFARE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
<u>SENIOR CITIZENS</u>					
OPERATING EXPENDITURE					
1622	LEEMAN AGED PERSONS ACCOMMODATION		13,427		14,530
	COOROW AGED PERSONS ACCOMMODATION				5,000
1632	TRANSFER UNITS SURPLUS TO TRUST		6,333		5,230
1612	AGED RECREATION SERVICES		80		100
2742	DONATIONS - COASTAL SENIORS BUS HIRE		1,821		1,500
6972	DEPRECIATION SENIOR CITIZENS		1,129		1,200
1900	ADMIN ALLOCATION SENIOR CITIZENS		1,056		820
OPERATING INCOME					
1653	AGED RECREATION SERVICES	0		100	
1633	OTHER GRANTS	0		0	
	COOROW AGED PERSON HOUSING RENT	0		5,000	
1693	LEEMAN AGED PERSON HOUSING RENT	19,760		19,760	
1901	ADMIN ALLOCATION INCOME	0		0	
1703	AGED PERSONS UNITS - TRANSFER FROM TRUST	5,096		19,600	
SUB-TOTAL TO PROGRAMME SUMMARY		24,856	23,846	44,460	28,380
CAPITAL EXPENDITURE					
1674	CONSTRUCTION COOROW AGED PERSONS UNITS		5,096		19,600
CAPITAL INCOME					
SUB-TOTAL TO PROGRAMME SUMMARY		0	5,096	0	19,600
<u>TOTAL SENIOR CITIZENS</u>		24,856	28,942	44,460	47,980

EDUCATION & WELFARE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER WELFARE

OPERATING EXPENDITURE

2200 ADMIN ALLOCATION OTHER WELFARE 0

OPERATING INCOME

SUB-TOTAL TO PROGRAMME SUMMARY

	0	0	0	0
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB-TOTAL TO PROGRAMME SUMMARY

	0	0	0	0
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TOTAL OTHER WELFARE

	0	0	0	0
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EDUCATION & WELFARE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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EDUCATION

OPERATING EXPENDITURE

2462	DONATIONS EDUCATION		91		0
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OPERATING INCOME

SUB-TOTAL TO PROGRAMME SUMMARY

0	91	0	0
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB-TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL EDUCATION

0	91	0	0
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HOUSING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

COUNCIL STAFF	0	-1,838	0	-17,500
OTHER HOUSING	37,691	18,742	39,520	31,867

OPERATING TOTAL	<u>0</u>	<u>-1,838</u>	<u>39,520</u>	<u>14,367</u>
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CAPITAL

COUNCIL STAFF	0	8,454	0	600,000
OTHER HOUSING	0	0	0	0

CAPITAL TOTAL	<u>0</u>	<u>8,454</u>	<u>0</u>	<u>600,000</u>
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TOTAL HOUSING	<u><u>0</u></u>	<u><u>6,616</u></u>	<u><u>39,520</u></u>	<u><u>614,367</u></u>
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HOUSING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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COUNCIL STAFF HOUSING

OPERATING EXPENDITURE

1672	131 SPAIN ST MWS		8,567		13,400
1682	29 SPAIN ST CEO		15,472		19,450
3912	42 COMMERCIAL ST MFA		9,622		8,400
1692	5 BRISTOL ST		2,514		3,200
1702	113 BRISTOL ST MECHANIC		4,429		9,200
1722	19 NORTH ST		1,586		6,900
2402	103 BRISTOL ST		8,974		2,800
1972	520 TUART ST LEEMAN MCD		4,145		16,100
1752	64 NAIRN ST		2,018		6,900
2602	SWIM POOL MGRS HOUSE MTCE		21,958		5,100
2612	49 NAIRN ST MTCE		3,160		6,200
4002	11 SPAIN ST		4,639		5,300
2882	LOT 123 COMMERCIAL ST		6,366		7,700
2892	INTEREST ON LOANS		10,782		10,020
4420	INTEREST HOUSING 42 COMMERCIAL ST		8,618		2,417
6952	DEPRECIATION STAFF HOUSING		6,889		3,750
4012	LEASE OF HOUSE		0		0
LESS					
0910	HOUSING ALLOCATION TO SUB PROGRAMME		-121,577		-144,337

OPERATING INCOME

1833	LEASED HOUSING RENT	259		0
1823	LOT 19 NORTH ST RENTAL	1,820		1,820
1713	LOT 11 SPAIN ST RENTAL	1,820		1,820
1893	LOT 5 BRISTOL ST RENTAL	1,820		1,820
1913	LOT 103 BRISTOL ST RENTAL	1,190		1,820
2603	POOL MGR HOUSE RENTAL	2,240		2,240
1853	LOT 64 NAIRN ST RENTAL	1,820		1,820
1863	LOT 49 NAIRN ST RENTAL	1,820		1,820
2413	REIMBURSEMENTS	7,713		50
2423	PROFIT ON SALE OF ASSETS	0		0
1903	HOUSING GRANT	50,000		0
911	LESS ALLOCATION TO SUB PROGRAMME	-70,502		-13,210

SUB TOTAL TO PROGRAMME SUMMARY

	0	-1,838	0	-17,500
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HOUSING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
CAPITAL EXPENDITURE					
2404	TRANSFER TO BUILDING RESERVE		0		0
2624	EMPLOYEE HOUSING		8,454		0
2434	PURCHASE RESIDENCE		0		600,000
2464	NEW HOUSE				0
CAPITAL INCOME					
2494	TRANSFER FROM RESERVES	0		0	
2474	SALE OF LOT 64 NAIRN ST	0		0	
SUB TOTAL TO PROGRAMME SUMMARY		0	8,454	0	600,000
<u>TOTAL COUNCIL STAFF HOUSING</u>		0	6,615	0	582,500

HOUSING

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER HOUSING

OPERATING EXPENDITURE

2382	LOT 490 TAMARISK MTCE		6,749		8,700
2802	LOT 50 NAIRN ST MTCE		3,534		6,700
2812	INTEREST HOUSING LOT 50 NAIRN ST		5,851		5,457
7222	DEPRECIATION HOUSING		2,609		2,550
2562	TRANSFER LEASE SURPLUS LOT 490 TAMARISK				8,460

OPERATING INCOME

2383	RENT LOT 490 TAMARISK ST	17,160		17,160	
2403	RENTAL LOT 50 NAIRN ST	20,531		22,360	

SUB TOTAL TO PROGRAMME SUMMARY

37,691	18,742	39,520	31,867
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL OTHER HOUSING

0	0	0	0
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COMMUNITY AMENITIES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

SANITATION-HOUSEHOLD REFUSE	121,831	105,490	124,467	136,914
OTHER SANITATION	38,982	66,374	38,484	67,040
SEWERAGE	1,515	1,120	1,500	1,180
PROTECTION OF ENVIRONMENT	726	10,629	350	9,070
TOWN PLANNING & REG DEVELOPMENT	7,933	29,769	25,800	96,480
OTHER COMMUNITY AMENITIES	21,411	65,555	19,489	69,766
URBAN STORMWATER DRAINAGE	0	5,754	0	6,543

OPERATING TOTAL

192,398	284,691	210,090	386,993
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CAPITAL

SANITATION-HOUSEHOLD REFUSE	0	17,374	30,000	30,000
OTHER SANITATION	0		0	0
PROTECTION OF ENVIRONMENT	0	0	0	0
TOWN PLANNING & REG DEVELOPMENT	0	0	0	0
OTHER COMMUNITY AMENITIES	0	903	0	20,300
URBAN STORMWATER DRAINAGE	0	0	0	0

CAPITAL TOTAL

0	18,277	30,000	50,300
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TOTAL COMMUNITY AMENITIES

192,398	302,968	240,090	437,293
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COMMUNITY AMENITIES				
FOR THE PERIOD ENDING 30 JUNE 2009				

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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SANITATION-HOUSEHOLD REFUSE

OPERATING EXPENDITURE

1762	DOMESTIC REFUSE COLLECTION		58,361		63,950
1772	RUBBISH SITE MTCE -COOROW		6,197		16,744
1782	RUBBISH SITE MTCE - COAST		40,484		48,700
	COOROW TRANSFER STATION SKIP BIN SERVICE		0		7,020
6942	DEPRECIATION SANITATION		448		500

OPERATING INCOME

1803	CHARGES- REFUSE REMOVAL	121,431		124,467	
2013	REFUSE WASTE CHARGES COOROW	400		0	

SUB TOTAL TO PROGRAMME SUMMARY

	121,831	105,490	124,467	136,914
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CAPITAL EXPENDITURE

1914	COOROW WASTE MANAGEMENT		8,550		20,000
1924	COASTAL WASTE MANAGEMENT		8,824		10,000
1774	COOROW TIP FENCING		0		

CAPITAL INCOME

TRANSFER FROM RESERVES			30,000	
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SUB TOTAL TO PROGRAMME SUMMARY

	0	17,374	30,000	30,000
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TOTAL SANITATION-HOUSEHOLD REFUSE

	121,831	122,865	154,467	166,914
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COMMUNITY AMENITIES				
FOR THE PERIOD ENDING 30 JUNE 2009				

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER SANITATION

OPERATING EXPENDITURE

1862	COLLECTIONS COMMERCIAL, INDUSTRIAL		38,490		41,200
3662	STREET BINS		4,923		5,900
2600	ADMIN ALLOCATION OTHER SANITATION		22,961		19,940

OPERATING INCOME

1923	CHARGES REFUSE REM-COMMERCIAL	37,545		38,484	
1883	COOROW REFUSE SITE FEES	182			
1973	LEEMAN REFUSE SITE FEES	816			
2601	ADMIN ALLOCATION INCOME	439			

SUB TOTAL TO PROGRAMME SUMMARY

	38,982	66,374	38,484	67,040
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

	0	0	0	0
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TOTAL OTHER SANITATION

	38,982	66,374	38,484	67,040
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COMMUNITY AMENITIES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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SEWERAGE

OPERATING EXPENDITURE

1982	SEPTIC TANK INSPECTION		190		0
2700	ADMIN ALLOCATION SEWERAGE		930		1,180

OPERATING INCOME

1993	SEPTIC TANK INSPECTIONS FEES	1,515		1,500	
2701	ADMIN ALLOCATION INCOME	0		0	

SUB TOTAL TO PROGRAMME SUMMARY

1,515	1,120	1,500	1,180
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TOTAL SEWERAGE

1,515	1,120	1,500	1,180
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COMMUNITY AMENITIES					
FOR THE PERIOD ENDING 30 JUNE 2009					
COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND

PROTECTION OF ENVIRONMENT

OPERATING EXPENDITURE

2900	ADMIN ALLOCATION PROT ENVIRON		9,021		7,300
2072	WASTE OIL REMOVAL TREATMENT		1,372		1,500
7162	DEPRECIATION PROTECTION OF ENVIRONMENT		235		270

OPERATING INCOME

2901	ADMIN ALLOCATION INCOME	726		350	
SUB TOTAL TO PROGRAMME SUMMARY		726	10,629	350	9,070

CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY		0	0	0	0
TOTAL PROTECTION OF ENVIRONMENT		726	10,629	350	9,070

COMMUNITY AMENITIES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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TOWN PLANNING & REG DEVELOPMENT

OPERATING EXPENDITURE

2142	LOCAL LAWS MANAGEMENT		0		3,000
2152	PLANNING OFFICER RELIEF		4,312		0
2162	TOWN PLANNING SCHEME MANAGEMENT		109		5,000
2212	LIABILITY INSURANCE T/PLANNING		3,401		3,710
7042	CONSULTANTS FEES		4,566		50,000
7022	COOROW CARNAMAH COASTAL STRATEGY		0		22,000
3000	ADMIN ALLOCATION TOWN PLAN		17,380		12,770

OPERATING INCOME

3173	CHARGES - HOME OCCUPATION	0		300	
2223	CHARGES - SUBDIVISIONS	848		500	
3183	CHARGES - PLANNING APPLIC	7,085		5,000	
3163	CHARGES - TRADERS PERMIT	0		0	
2113	COOROW CARNAMAH COASTAL STRATEGY	0		20,000	
3001	ADMIN ALLOCATION INCOME	0		0	

SUB TOTAL TO PROGRAMME SUMMARY

7,933	29,769	25,800	96,480
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL TOWN PLAN & REG DEVELOPMENT

7,933	29,769	25,800	96,480
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COMMUNITY AMENITIES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER COMMUNITY AMENITIES

OPERATING EXPENDITURE

2302	CEMETERY WINCHESTER		1,449		2,000
	COASTAL CEMETERY PLANS		0		3,000
2322	PUBLIC CONVENIENCES		20,080		25,890
2332	MOBILE TELEPHONE SERVICE -LOAN INTEREST		1,703		1,287
7122	DEPRECIATION OTHER COMMUNITIES		8,019		7,600
4692	INTEREST ON LOAN 77 & 81		11,364		10,089
3100	ADMIN ALLOCATION OTHER COMMUNITY		22,940		19,900

OPERATING INCOME

4683	REIMBURSEMENT SSL 77 & 81	8,321		10,089	
2393	SUNDRY INCOME	0		50	
4673	TELSTRA LEASE	3,294		3,000	
2323	GRANTS/CONTRIBUTIONS PLAYGROUND	9,796		6,350	

SUB TOTAL TO PROGRAMME SUMMARY

21,411	65,555	19,489	69,766
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CAPITAL EXPENDITURE

2354	TOWNSCAPE PROJECTS		903		20,300
2314	UPGRADE COOROW TOWN ENTRANCE				0

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	903	0	20,300
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TOTAL OTHER COMMUNITY AMENITIES

21,411	66,458	19,489	90,066
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COMMUNITY AMENITIES				
FOR THE PERIOD ENDING 30 JUNE 2009				

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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URBAN STORMWATER DRAINAGE

OPERATING EXPENDITURE

7902	GREEN HEAD DRAINAGE MTCE		88		1,500
7912	INTEREST DRAINAGE		3,369		2,743
7152	DEPRECIATION DRAINAGE		2,298		2,300

OPERATING INCOME

SUB TOTAL TO PROGRAMME SUMMARY	0	5,754	0	6,543
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CAPITAL EXPENDITURE

2114	LEEMAN TOWN DRAINAGE		0		0
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY	0	0	0	0
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<u>TOTAL URBAN STORMWATER DRAINAGE</u>	0	5,754	0	6,543
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

PUBLIC HALLS. CIVIC CENTRES	86,573	117,100	49,550	100,880
SWIMMING AREAS AND BEACHES	11,810	136,497	8,060	94,664
OTHER RECREATION AND SPORT	337,478	533,889	75,761	579,956
LIBRARIES	1,775	46,496	250	43,350
OTHER CULTURE	16,165	2,709	2,480	3,400
TV & RADIO RE BROADCASTING	16,225	23,202	15,660	41,600

OPERATING TOTAL

470,026	859,893	151,761	863,850
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CAPITAL

PUBLIC HALLS. CIVIC CENTRES	0	142,064	0	68,620
SWIMMING AREAS AND BEACHES	0	0	0	0
OTHER RECREATION AND SPORT	0	62,766	20,000	114,795
LIBRARIES	0	7,325	0	0
OTHER CULTURE	0	16,094	0	0
TV & RADIO RE BROADCASTING	0	10,228	0	4,460

CAPITAL TOTAL

0	238,477	20,000	187,875
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TOTAL RECREATION AND CULTURE

470,026	1,098,370	171,761	1,051,725
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PUBLIC HALLS. CIVIC CENTRES

OPERATING EXPENDITURE

2412	COOROW DISTRICT HALL		9,356		10,300
2422	MALEY PARK BUILDINGS MTCE		46,562		29,700
2732	LEEMAN REC CENTRE MTCE		31,196		30,200
2432	GREEN HEAD COMMUNITY CENTRE		4,662		5,770
6932	DEPRECIATION HALLS		11,072		11,250
3200	ADMIN ALLOCATION HALLS		14,251		13,660

OPERATING INCOME

2433	GRANTS/CONTRIBUTIONS	84,774		47,550	
2443	CHARGES - COOROW HALL	0		0	
2453	CHARGES - MALEY PK FUNCTION	1,153		1,500	
2473	CHARGES - LEEMAN RECREATION CENTRE	646		500	

SUB TOTAL TO PROGRAMME SUMMARY

86,573	117,100	49,550	100,880
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CAPITAL EXPENDITURE

3114	COOROW DISTRICT HALL		142,064		68,620
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	142,064	0	68,620
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TOTAL PUBLIC HALLS. CIVIC CENTRES

86,573	259,164	49,550	169,500
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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SWIMMING AREAS AND BEACHES

OPERATING EXPENDITURE

3432	POOL MANAGER WAGES & OVERHEADS		60,216		47,079
5052	LIABILITY INSURANCE POOL		3,401		3,710
5092	COAST MAINTENANCE		5,951		2,000
3442	WATER - POOL		3,653		8,000
3452	ELECTRICITY - POOL		1,175		1,200
3462	CHEMICALS		1,274		2,500
3402	SWIMMING POOL MAINTENANCE		30,728		8,620
3472	COASTAL CLIFFS - MANAGEMENT		1,392		0
7082	DEPRECIATION SWIMMING POOLS		7,868		7,655
3300	ADMIN ALLOCATION POOLS		20,839		13,900

OPERATING INCOME

3403	GOVERNMENT GRANTS-SUBSIDY	6,000		3,000	
3433	CHARGES- POOL ADMISSION	3,570		3,500	
3453	REIMBURSE VARIOUS POOL	0		0	
3301	ADMIN ALLOCATION INCOME	2,240		1,560	

SUB TOTAL TO PROGRAMME SUMMARY

11,810	136,497	8,060	94,664
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL SWIMMING AREAS AND BEACHES

11,810	136,497	8,060	94,664
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER RECREATION AND SPORT

OPERATING EXPENDITURE

2642	PARKS & RESERVES - COOROW		33,156		39,500
2652	PARKS & RESERVES - LEEMAN		105,394		124,450
2662	PARKS & RES. - GREEN HEAD		111,540		120,100
2682	PARKS & RES - SQUATTERS		781		3,550
1472	OVAL MAINTENANCE COOROW		85,148		64,300
1482	OVAL MAINTENANCE LEEMAN		44,522		47,300
2692	BOAT RAMPS MAINTENANCE		189		3,700
2622	SKATE PARK MTCE		229		780
2722	DEE ST BOAT RAMP PLAN		0		0
3420	INTEREST SPORT & REC		14,638		28,380
7092	DEPRECIATION OTHER SPORT & REC		89,618		88,706
3400	ADMIN ALLOCATION OTHER SPORT		48,674		59,190

OPERATING INCOME

2723	LEASES				

2733	LEEMAN	4,360		4,600	
2743	GREEN HEAD	4,260		4,500	
2753	COOROW	530		560	
2773	RESERVE ANNUAL CHARGE				

2783	COOROW	4,615		4,900	
2793	LEEMAN	1,000		1,050	
2883	REIMBURSEMENTS - SUNDRY	1,248		1,400	
3421	REIMBURSEMENTS INTEREST	10,053		5,902	
2823	MALEY PARK C/ROOM GRANT & CONTRIB	301,641		10,000	
2703	NETBALL COURTS GRANT & CONTRIBUTION	5,000		41,859	
7255	BAY BEACH CONTRIBUTIONS & GRANT	2,370		0	
2763	PROFIT ON SALE OF ASSET	0		0	
3401	ADMIN ALLOCATION INCOME	2,402		990	

SUB TOTAL TO PROGRAMME SUMMARY

	337,478	533,889	75,761	579,956
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CAPITAL EXPENDITURE

MALEY PARK NETBALL COURTS		0		89,795
WANN PARK 2 X TANKS FOR RETIC SYSTEM		0		5,000

RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
	CLIFF PARK RETICULATION		0		20,000
2854	LEEMAN FORESHORE DEVELOPMENT BAY BEACH		15,678		0
2894	MALEY PARK CHANGEROOMS		437,155		0
CAPITAL INCOME					
	TRANSFER FROM GREEN HEAD POS RESERVE			20,000	
SUB TOTAL TO PROGRAMME SUMMARY		<u>0</u>	<u>452,833</u>	<u>20,000</u>	<u>114,795</u>
<u>TOTAL OTHER RECREATION AND SPORT</u>		<u>337,478</u>	<u>986,722</u>	<u>95,761</u>	<u>694,751</u>

RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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LIBRARIES

OPERATING EXPENDITURE

2982	OTHER LIBRARY COSTS		2,806		1,500
2972	GREEN HEAD LIBRARY		85		
9102	LOSS ON SALE OF ASSETS		0		0
7102	DEPRECIATION LIBRARIES		5,196		3,500
3500	ADMIN ALLOCATION LIBRARIES		38,409		38,350

OPERATING INCOME

2983	REIMBURSEMENTS - LIBRARY	15		50	
2993	PROFIT ON SALE OF ASSET	0			
3501	ADMIN ALLOCATION INCOME	1,760		200	

SUB TOTAL TO PROGRAMME SUMMARY

	1,775	46,496	250	43,350
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CAPITAL EXPENDITURE

2944	LIBRARY AUTOMATION		7,325		0
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

	0	7,325	0	0
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TOTAL LIBRARIES

	1,775	53,822	250	43,350
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER CULTURE

OPERATING EXPENDITURE

3042	ART EXHIBITIONS FESTIVALS		136		200
3052	RSL HALL MAINTENANCE		2,209		2,480
3072	WAR MEMORIAL MTCE		170		500
3600	ADMIN ALLOCATION OTHER CULTURE		0		0
9032	DEPRECIATION OTHER CULTURE		193		220

OPERATING INCOME

3133	RSL HALL HIRE	2,400		2,480	
3153	CONTRIBUTIONS - CLIFF PARK WAR MEMORIAL	3,765			
3123	GRANTS - CLIFF PARK WAR MEMORIAL	10,000			

SUB TOTAL TO PROGRAMME SUMMARY

16,165	2,709	2,480	3,400
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CAPITAL EXPENDITURE

2904	CLIFF PARK MEMORIAL		16,094		
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CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	16,094	0	0
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TOTAL OTHER CULTURE

16,165	18,803	2,480	3,400
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RECREATION & CULTURE

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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TV & RADIO RE BROADCASTING

OPERATING EXPENDITURE

3812	COOROW RETRANSMISSION		4,068		3,500
3822	LEEMAN RETRANSMISSION		1,704		3,500
3832	GREEN HEAD RETRANSMISSION		2,967		3,500
3842	G HEAD TV BUILDING MTCE		0		700
7112	DEPRECIATION TV RETRANSMISSION		14,463		30,400

OPERATING INCOME

3843	TV SERVICE CHARGE	16,225		15,660	
3833	WIN TV COOROW CONTRIBUTION	0			

SUB TOTAL TO PROGRAMME SUMMARY

16,225	23,202	15,660	41,600
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CAPITAL EXPENDITURE

	TRANSFER TO TV REBROADCASTING RESERVE				4,460
3834	REPLACE LEEMAN RETRANSMISSION BUILDING		10,228		0

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	10,228	0	4,460
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TOTAL TV & RADIO RE BROADCASTING

16,225	33,430	15,660	46,060
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TRANSPORT
FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

MTCE STS,RDS,BRIDGES,DEPOTS	917,922	2,157,218	904,206	2,224,616
AERODROMES	0	3,015	0	4,380

OPERATING TOTAL	<u>917,922</u>	<u>2,160,233</u>	<u>904,206</u>	<u>2,228,996</u>
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CAPITAL

CONST. STS,RDS,BRIDGES,DEPOTS	0	1,314,157	0	1,193,446
ROAD PLANT PURCHASES	0	179,396	345,000	696,350
AERODROMES	0	0	0	0

CAPITAL TOTAL	<u>0</u>	<u>1,493,553</u>	<u>345,000</u>	<u>1,889,796</u>
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TOTAL TRANSPORT	<u>917,922</u>	<u>3,653,786</u>	<u>1,249,206</u>	<u>4,118,791</u>
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TRANSPORT

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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**CONSTRUCTION STREETS
ROADS, BRIDGES, DEPOTS**

CAPITAL EXPENDITURE

3174	REGIONAL ROAD GROUP ROADWORKS		758,542		711,340
3194	ROAD CONSTRUCTION		86,619		80,762
	BLACK SPOT ROADWORKS		0		0
3294	FOOTPATH CONSTRUCTION		0		29,680
3164	ROADS TO RECOVERY WORKS		468,996		371,664

CAPITAL INCOME

3235 LOAN FUNDS UTILISED

SUB TOTAL TO PROGRAMME SUMMARY	0	1,314,157	0	1,193,446
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**TOTAL CONSTRUCTION STREETS
ROADS, BRIDGES, DEPOTS**

	0	1,314,157	0	1,193,446
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TRANSPORT

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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**MAINTENANCE STREETS
ROADS,BRIDGES,DEPOTS**

OPERATING EXPENDITURE

3382	ROAD MAINTENANCE		403,140		496,655
3522	STREETS MAINTENANCE		165,436		180,600
3542	ROAD SIGNS		11,133		19,400
3502	DEPOT MAINTENANCE		43,230		48,770
3512	LIGHTING OF STREETS		16,013		16,000
3392	CROSSOVER SUBSIDIES		780		750
3552	ROAD ADMINISTRATION		1,040		1,500
3800	ADMIN ALLOCATION ROAD MTCE		51,622		42,640
3712	INTEREST ROAD CONSTRUCTION		887		0
3722	INTEREST PLANT PURCHASE		10,947		8,083
3352	LOSS ON SALE OF ASSETS		8,406		4,541
3372	RURAL STREET ADDRESSING		0		1,000
3312	SAFETY AUDIT PENN/COOROW GREEN HEAD RDS		1,900		0
6912	DEPRECIATION ROADS		1,442,684		1,404,677

OPERATING INCOME

3313	MRD DIRECT GRANT	74,350		75,445	
3323	REGIONAL ROAD GROUP GRANTS	475,000		474,226	
3373	ROADS TO RECOVERY FUNDS	232,511		232,511	
3363	OTHER GRANTS	37,925		55,950	
3353	BLACK SPOT FUNDING	0		0	
3333	PROFIT ON SALE OF ASSETS	62,591		64,804	
7263	LEEMAN S/DIVISION DRAINAGE INCOME	33,810		0	
3393	OTHER INCOME	155		0	
3343	FOOTPATH GRANT	0		0	
3801	ADMIN ALLOCATION INCOME	1,580		1,270	

SUB TOTAL TO PROGRAMME SUMMARY

917,922	2,157,218	904,206	2,224,616
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**TOTAL MAINTENANCE STREETS
ROADS,BRIDGES,DEPOTS**

917,922	2,157,218	904,206	2,224,616
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TRANSPORT

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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ROAD PLANT & DEPOT PURCHASES

CAPITAL EXPENDITURE

3564	TOYOTA GXL L/CRUSR CW 002		71,527		72,000
6234	WORKS UTILITY - COAST LEADING HAND		0		33,000
3594	4WD UTILITY - WORKS SUPERVISOR		33,491		33,000
6274	TOOLS		1,700		0
3554	PURCHASE TRUCK		0		229,350
	PURCHASE GRADER		0		325,000
6294	COOROW DEPOT SHED		13,808		0
3584	2 X NEW DOLLYS		44,050		0
6334	VIBRATING DRUM ROLLER		140,000		0
6344	MECHANICS TRUCK		46,242		0
6354	BULLDOZER CAPITAL REPAIRS		64,478		0
	TYRE BEAD BREAKER				4,000
6364	PORTABLE TOILET		3,927		0
6374	CEMENT MIXER		2,450		0

CAPITAL INCOME

6205	TRADE MWS TOYOTA LANDCRUISER	0		65,000	
3595	TRADE 4WD UTILITY WORKS SUPERVISOR	0		25,000	
3975	TRADE 4WD UTILITY - COASTAL LEADING HAND	0		25,000	
	TRADE LOADER	0		145,000	
6215	TRADE BULLDOZER UTILITY	0		0	
6235	TRADE TRUCK	0		85,000	
7135	TRADE SUPER LIFT	0		0	
6255	PROCEEDS ASSET SALES	0		0	
6245	TRANSFER FROM PLANT RESERVE	0		0	

SUB TOTAL TO PROGRAMME SUMMARY

0	421,672	345,000	696,350
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TOTAL ROAD PLANT PURCHASES

0	421,672	345,000	696,350
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TRANSPORT
FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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AERODROMES

OPERATING EXPENDITURE

6502	AIRFIELD MAINTENANCE		3,015		4,380
4200	ADMIN ALLOCATION AERODROMES				

OPERATING INCOME

SUB TOTAL TO PROGRAMME SUMMARY	0	3,015	0	4,380
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY	0	0	0	0
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<u>TOTAL AERODROMES</u>	0	3,015	0	4,380
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ECONOMIC SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

RURAL SERVICES	12,760	19,857	850	15,805
TOURISM AND AREA PROMOTION	4,081	60,311	3,180	49,578
BUILDING CONTROL	14,765	62,842	14,450	89,969
OTHER ECONOMIC SERVICES	297	9,125	670	4,540

OPERATING TOTAL

31,903	152,135	19,150	159,892
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CAPITAL

RURAL SERVICES	0	0	0	0
TOURISM AND AREA PROMOTION	0	0	0	0
BUILDING CONTROL	0	0	0	0
OTHER ECONOMIC SERVICES	0	0	0	0

CAPITAL TOTAL

0	0	0	0
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TOTAL ECONOMIC SERVICES

31,903	152,135	19,150	159,892
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ECONOMIC SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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RURAL SERVICES

OPERATING EXPENDITURE

6722	SPRAYING WEEDS/PEST PLANTS		0		8,360
3952	DRUMMUSTER EXPENSES		1,770		500
3862	DRY SEASON ASSISTANCE EXPENDITURE		9,118		0
6902	DEPRECIATION RURAL SERVICES		3,561		3,485
4400	ADMIN ALLOCATION RURAL SERVICES		5,408		3,460

OPERATING INCOME

3933	DRUMMUSTER INCOME	1,770		500	
3953	SUNDRY INCOME	0		0	
3903	DRY SEASON ASSISTANCE EXPENDITURE	10,000		0	
4401	ADMIN ALLOCATION INCOME	990		350	

SUB TOTAL TO PROGRAMME SUMMARY

12,760	19,857	850	15,805
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL RURAL SERVICES

12,760	19,857	850	15,805
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ECONOMIC SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

6802	AREA PROMOTION		7,405		10,500
6812	COOROW CARAVAN PK & CAMP		17,393		16,000
6832	CENTRAL COAST TOURISM STRATEGY		10,000		0
6842	PUBLICATIONS (SIN & SQUAWK)		3,017		5,000
7072	DEPRECIATION TOURISM		3,770		4,788
4500	ADMIN ALLOCATION TOURISM		18,726		13,290

OPERATING INCOME

3983	CHARGES CARAVAN/CAMPING	3,404		3,000	
3973	CONTRIBUTIONS	0		0	
3993	GRANTS	0		0	
4501	ADMIN ALLOCATION INCOME	677		180	

SUB TOTAL TO PROGRAMME SUMMARY

4,081	60,311	3,180	49,578
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CAPITAL EXPENDITURE

CAPITAL INCOME

6805 GRANTS

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL TOURISM AND AREA PROMOTION

4,081	60,311	3,180	49,578
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ECONOMIC SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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BUILDING CONTROL

OPERATING EXPENDITURE

4112	VEHICLE EXPENSES		3,020		4,500
4132	SUNDRY OTHER EXPENSES		857		2,000
4192	LIABILITY INSURANCE BLDG		3,396		3,710
4202	BUILDING OFFICER RELIEF		8,113		0
4212	LEGAL COSTS		0		2,000
9052	LOSS ON SALE OF ASSETS		0		0
4052	DEPRECIATION BUILDING		1,399		1,000
4700	ADMIN ALLOCATION BUILDING		46,058		76,759

OPERATING INCOME

4153	BUILDING LICENSES	13,587		13,000	
4173	BCITF TRANSACTION FEES	257		200	
4193	CARAVAN PARK LICENSES	921		1,250	
4183	PROFIT ON SALE OF ASSETS	0			
4601	ADMIN ALLOCATION INCOME	0		0	

SUB TOTAL TO PROGRAMME SUMMARY

14,765	62,842	14,450	89,969
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CAPITAL EXPENDITURE

4094 COMPUTER EQUIPMENT

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL BUILDING CONTROL

14,765	62,842	14,450	89,969
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ECONOMIC SERVICES
FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

4232	WATER SUPPLY STAND PIPES		714		750
4252	BUSINESS ENTERPRISE SCHEMES		2,000		0
4900	ADMIN ALLOCATION OTHER ECON SER		6,411		3,790

OPERATING INCOME

4273	WATER SALES	6		400	
4901	ADMIN ALLOCATION INCOME	292		270	

SUB TOTAL TO PROGRAMME SUMMARY

297	9,125	670	4,540
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CAPITAL EXPENDITURE

CAPITAL INCOME

SUB TOTAL TO PROGRAMME SUMMARY

0	0	0	0
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TOTAL OTHER ECONOMIC SERVICES

297	9,125	670	4,540
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PROGRAMME SUMMARY

OPERATING

PRIVATE WORKS	22,235	16,750	25,000	20,200
PUBLIC WORKS OVERHEADS	81,948	-23,699	22,741	0
PLANT OPERATION COSTS	23,239	51,348	19,000	0
MATERIALS IN STORE	71	-32,957	0	0
SALARIES AND WAGES	17,169	27,834	20,000	20,000
UNCLASSIFIED	0	0	0	0

OPERATING TOTAL	<u>144,662</u>	<u>39,276</u>	<u>86,741</u>	<u>40,200</u>
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CAPITAL

PRIVATE WORKS	0	0	0	0
UNCLASSIFIED	43,978	285,503	489,260	202,110

CAPITAL TOTAL	<u>43,978</u>	<u>285,503</u>	<u>489,260</u>	<u>202,110</u>
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TOTAL OTHER PROPERTY AND SERVICES	<u>188,640</u>	<u>324,779</u>	<u>576,001</u>	<u>242,310</u>
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
<u>PRIVATE WORKS</u>					
OPERATING EXPENDITURE					
7302	PRIVATE WORKS - VARIOUS		16,750		20,200
OPERATING INCOME					
7333	CHARGES - PRIVATE WORKS	22,235		25,000	
SUB TOTAL TO PROGRAMME SUMMARY		22,235	16,750	25,000	20,200
CAPITAL EXPENDITURE					
CAPITAL INCOME					
SUB TOTAL TO PROGRAMME SUMMARY		0	0	0	0
<u>TOTAL PRIVATE WORKS</u>		22,235	16,750	25,000	20,200

OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PUBLIC WORKS OVERHEADS

OPERATING EXPENDITURE

4342	SUPERANNUATION 7%		36,576		39,425
4352	AWARD/SGC SUPER 9%		56,836		60,318
4372	STAFF TRAINING		29,769		10,900
4442	CONFERENCE EXPENSES		0		4,000
4382	OFFICE & OTHER EXPENSES		4,613		1,300
4392	VEHICLE EXPENSES		34,731		34,000
4402	SICK LEAVE		25,978		18,500
4412	ANNUAL LEAVE		90,426		72,127
4432	PUBLIC HOLIDAY PAY		23,144		29,000
4452	PROTECTIVE CLOTHING		8,074		10,000
8112	STAFF HOUSING PWO		49,435		68,816
4522	STAFF SUBSIDIES(RENT/SEC)/ALLOWANCES		25,642		49,568
8122	LIABILITY INSURANCE PWO		9,642		12,600
6782	WORKERS COMPENSATION INSURANCE		30,132		35,750
4422	LONG SERVICE LEAVE		2,707		0
4362	UNALLOCATED WAGES		4,204		0
5200	ADMIN ALLOCATION PUB WORKS OH		204,256		197,897

OPERATING INCOME

7663	CONTRIBUTION LSL	6,256		0	
7673	MWS VEHICLE CONTRIBUTIONS	1,775		1,844	
5201	ADMIN & HOUSING ALLOCATION INCOME	73,537		20,697	
7653	REIMBURSEMENTS	380		200	
1411	LESS ALLOCATED TO PROGRAMMES				

LESS

7422	LESS PWO ALLOCATED TO W&S		-659,865		-644,202
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SUB TOTAL TO PROGRAMME SUMMARY

81,948	-23,699	22,741	0
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TOTAL PUBLIC WORKS OVERHEADS

81,948	-23,699	22,741	0
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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PLANT OPERATION COSTS

OPERATING EXPENDITURE

4472	INTERNAL REPAIR WAGES		136,560		141,975
4482	TYRES & TUBES		26,844		30,000
4492	PARTS AND REPAIRS		175,069		160,000
5072	PLANT INSURANCE COSTS		34,009		35,000
4502	PLANT / VEHICLE LICENSES		6,488		7,500
4532	EXPENDABLE TOOLS		3,039		2,500
5012	EXPENDABLE STORES		18,289		11,000
4542	FUEL		329,771		300,000
4592	OILS, GREASE OTHER		13,177		14,000
6892	PLANT DEPRECIATION		213,968		225,644
4582	INTEREST ON PLANT BORROWINGS				

OPERATING INCOME

4513	RE-IMBURSEMENTS - OTHER	8,023		5,000	
4533	APPRENTICESHIP SUBSIDY	2,273		0	
4523	DAAFGS REFUNDS	12,712		13,500	
4503	CONTRIB SALE OF SCRAP	230		500	
1421	LESS ALLOCATED TO PROGRAMMES				

LESS

4512	LESS POC ALLOCATED TO W&S		-905,865		-927,619
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SUB TOTAL TO PROGRAMME SUMMARY

23,239	51,348	19,000	0
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TOTAL PLANT OPERATION COSTS

23,239	51,348	19,000	0
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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MATERIALS IN STORE

OPERATING EXPENDITURE

4530	ON HAND 1/7/99				
4540	PURCHASES		234,676		280,000
4552	STOCK RECEIVED CTL A/C		0		
			0		
	LESS		0		
			0		
4550	MATERIALS ALLOCATION TO W & S		-267,633		-280,000
4560	STOCK ON HAND 30/6/00		0		

OPERATING INCOME

4551	FUEL SALES	71			
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SUB TOTAL TO PROGRAMME SUMMARY

71	-32,957	0	0
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TOTAL MATERIALS IN STORE

71	-32,957	0	0
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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SALARIES AND WAGES

EXPENDITURE

4570	SALARIES		620,425		589,358
4580	WAGES		782,680		816,468
4590	WORKERS COMPENSATION PAID		27,834		20,000

LESS

4600	LESS SAL & WAGES ALLOCATE		-1,403,105		-1,405,826
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OPERATING INCOME

4613	REIMB WORKERS COMPO	17,169		20,000	
4623	EMPLOYMENT SUBSIDIES				

SUB TOTAL TO PROGRAMME SUMMARY

17,169	27,834	20,000	20,000
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TOTAL SALARIES AND WAGES

17,169	27,834	20,000	20,000
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OTHER PROPERTY & SERVICES

FOR THE PERIOD ENDING 30 JUNE 2009

COA	PARTICULARS	2007/2008 ACTUAL INCOME	2007/2008 ACTUAL EXPEND	2008/2009 BUDGET INCOME	2008/2009 BUDGET EXPEND
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UNCLASSIFIED

OPERATING EXPENDITURE

INCOME

SUB TOTAL TO PROGRAMME SUMMARY	0	0	0	0
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CAPITAL EXPENDITURE

4714 SSL TRANSFERS		0		0
TRANSFER LONG SERVICE LEAVE RESERVE		0		
TRANSFER BUILDING RESERVE		0		
4904 LOAN REDEMPTION PRINCIPAL		285,503		202,110

CAPITAL INCOME

4705 SALE OF LAND		0		
4945 SSL PRINCIPAL	43,978		39,260	
4715 LOAN FUNDS INCOME	0		450,000	

SUB TOTAL TO PROGRAMME SUMMARY	43,978	285,503	489,260	202,110
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<u>TOTAL UNCLASSIFIED</u>	43,978	285,503	489,260	202,110
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