

SERPENTINE JARRAHDALE SHIRE



BUDGET REVIEW

2009/2010

SHIRE OF SERPENTINE JARRAHDALE

BUDGET REVIEW 2009/2010

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**SHIRE OF SERPENTINE JARRAHDALE
BUDGET REVIEW
STATEMENT OF FINANCIAL ACTIVITY
BY BUSINESS UNIT**

	2009/10 Budget \$	2009/10 Revised Budget \$	2009/10 Y-T-D Budget \$	20/01/2010 Actual \$	Variance % Actual / Budget
INCOME & EXPENDITURE STATEMENT					
OPERATING REVENUE					
Corporate Governance	281,519	281,519	164,213	164,219	0 %
Chief Executive Office	-	54,295	-	54,295	
Director Corporate Services	10,000	10,000	5,831	-	(100)%
Director Development Services	-	-	-	-	
Director Strategic Community Planning	-	-	-	-	
Director Engineering	-	-	-	-	
Community Development	25,241	74,877	21,240	27,735	31 %
Corporate Services	11,243,564	11,753,035	9,982,351	10,244,716	3 %
Customer Services	-	-	-	-	
Emergency Services	2,186,028	2,275,206	197,594	179,630	(9)%
Ranger Services	64,294	64,294	42,478	32,259	(24)%
Environmental Health Services	101,362	54,362	22,693	17,124	(25)%
Waste Management Services	1,524,089	1,598,277	1,500,229	1,546,578	3 %
Environmental Services	525,950	397,575	170,086	144,890	(15)%
Regulatory Services	726,113	832,306	423,507	483,010	14 %
Strategic Planning	2,313	24,580	-	22,267	
Other Community Amenities	48,175	41,310	24,277	15,271	(37)%
Recreation Services	1,218,246	638,445	25,524	54,362	113 %
Libraries	1,900	720	500	272	(46)%
Infrastructure Maintenance	1,682,183	2,351,873	892,593	1,030,116	15 %
Engineering Services	218,839	188,839	109,940	40,411	(63)%
Tourism & Area Promotion	4,266	3,557	2,485	2,356	(5)%
Other Economic Services	38,800	29,800	20,712	5,853	(72)%
Jarrahdale Heritage Park	845,198	855,198	-	10,470	
	20,748,080	21,530,068	13,606,253	14,075,833	3 %
EXPENSES					
Corporate Governance	(794,429)	(826,325)	(461,455)	(459,739)	(0)%
Chief Executive Office	(900,598)	(922,720)	(516,192)	(515,344)	(0)%
Director Corporate Services	(309,334)	(310,334)	(173,918)	(149,879)	(14)%
Director Development Services	(245,546)	(243,137)	(146,862)	(121,015)	(18)%
Director Strategic Community Planning	(256,107)	(256,107)	(149,300)	(134,139)	(10)%
Director Engineering	(261,697)	(266,343)	(154,717)	(147,415)	(5)%
Community Development	(569,962)	(585,011)	(326,672)	(246,914)	(24)%
Corporate Services	(617,708)	(690,221)	(274,597)	(246,999)	(10)%
Customer Services	(274,824)	(274,824)	(161,542)	(144,645)	(10)%
Emergency Services	(925,727)	(970,299)	(557,401)	(432,536)	(22)%
Ranger Services	(328,330)	(339,727)	(195,185)	(184,173)	(6)%
Environmental Health Services	(387,090)	(430,430)	(230,411)	(188,530)	(18)%
Waste Management Services	(1,317,116)	(1,287,116)	(676,978)	(616,437)	(9)%
Environmental Services	(1,046,921)	(873,286)	(588,415)	(422,879)	(28)%
Regulatory Services	(1,355,375)	(1,388,728)	(799,623)	(666,315)	(17)%
Strategic Planning	(995,740)	(1,143,740)	(494,314)	(365,133)	(26)%
Other Community Amenities	(192,748)	(187,348)	(121,771)	(84,102)	(31)%
Recreation Services	(1,260,254)	(1,290,390)	(825,101)	(853,352)	3 %
Libraries	(339,884)	(342,489)	(199,540)	(160,929)	(19)%
Infrastructure Maintenance	(4,760,891)	(4,700,529)	(2,619,654)	(2,490,905)	(5)%
Engineering Services	(525,854)	(554,897)	(246,749)	(213,112)	(14)%
Tourism & Area Promotion	(56,165)	(56,165)	(34,698)	(10,491)	(70)%
Other Economic Services	(24,348)	(24,642)	(14,182)	(16,518)	16 %
Jarrahdale Heritage Park	(85,216)	(142,824)	(51,826)	(61,412)	18 %
	(17,831,864)	(18,107,632)	(10,021,103)	(8,932,913)	
NET RESULT	2,916,216	3,422,436	3,585,150	5,142,920	

**SHIRE OF SERPENTINE JARRAHDALE
BUDGET REVIEW
STATEMENT OF FINANCIAL ACTIVITY
BY BUSINESS UNIT**

	2009/10 Budget \$	2009/10 Revised Budget \$	2009/10 Y-T-D Budget \$	20/01/2010 Actual \$	Variance % Actual / Budget
Reconciliation to Net Cash Equivalent Position (Rate Setting)					
Net Result	2,916,216	3,422,436	3,585,150	5,142,920	
ADD:					
Surplus B/Fwd 1 July	608,021	504,989	608,021	504,989	
Proceeds from Disposal of Assets	1,904,000	2,183,606	372,000	125,031	(66)%
Transfers from Reserve Account	468,670	519,238	-	-	
Loan Proceeds	1,844,528	1,989,528	-	-	
Self Supporting Loan Principal Income	10,931	10,931	5,466	5,382	(2)%
Depreciation Written Back	2,268,155	2,294,655	1,323,066	1,423,142	8 %
Loss on Disposal of Assets	34,831	43,379	26,763	17,065	(36)%
Transfers From Restricted Cash	1,684,555	1,889,524	-	289,061	
Transfers From Prepaid Expenses	-	-	-	1,323	
Sub-Total	8,823,691	9,435,850	2,335,316	2,365,994	
LESS:					
Capital Expenditure					
Land and Buildings (Capital Works Program)	(3,130,536)	(3,013,759)	(1,850,683)	(1,148,828)	(38)%
Roads Parks and Other Infrastructure	(2,437,500)	(2,540,880)	(1,112,398)	(882,700)	(21)%
Plant, Furniture, and Equipment Replacement	(2,762,800)	(2,825,832)	(676,150)	(383,902)	(43)%
TOTAL CAPITAL EXPENDITURE	(8,330,836)	(8,380,471)	(3,639,231)	(2,415,430)	
Transfer to Reserve Account	(1,421,618)	(1,684,747)	-	(25,125)	
Transfer to Restricted Cash	(200,000)	(773,549)	-	(439,324)	
Principal Loan Repayment	(546,498)	(546,498)	-	(268,771)	
Profit on Disposal of Assets	(1,236,317)	(1,473,021)	(8,338)	(409)	(95)%
Sub-Total	(3,404,433)	(4,477,815)	(8,338)	(733,629)	
TOTAL SURPLUS/(DEFICIT)	4,638	0	2,272,897	4,359,855	
TOTAL AMOUNT REQUIRED FROM RATES	8,946,043	9,182,566	8,914,166	9,061,200	

**SHIRE OF SERPENTINE JARRAHDALE
BUDGET REVIEW
NET RESULT BY BUSINESS UNIT**

NET RESULT BY BUSINESS UNIT

Purpose of this statement

The net result by business unit details how each business unit is performing according to budget, net of income. This report provides an easy single line snapshot of how each business unit is performing. The net result of this statement is the same as the income and expenditure statement.

Comments

This report can be read in conjunction with the comments provided in the Statement of Financial Activity.

**SHIRE OF SERPENTINE JARRAHDALE
BUDGET REVIEW
NET RESULT BY BUSINESS UNIT**

	2009/10 Budget \$	2009/10 Revised Budget \$	2009/10 Y-T-D Budget \$	20/01/2010 Actual \$	Variance % Actual / Y-T-D Budget
Corporate Governance	(512,910)	(544,806)	(297,242)	(295,521)	(1)%
Chief Executive Office	(900,598)	(868,425)	(516,192)	(461,049)	(11)%
Director Corporate Services	(299,334)	(300,334)	(168,087)	(149,879)	(11)%
Director Development Services	(245,546)	(243,137)	(146,862)	(121,015)	(18)%
Director Strategic Community Planning	(256,107)	(256,107)	(149,300)	(134,139)	(10)%
Director Engineering	(261,697)	(266,343)	(154,717)	(147,415)	(5)%
Community Development	(544,721)	(510,134)	(305,432)	(219,179)	(28)%
Financial Services	10,625,856	11,062,814	9,707,754	9,997,717	3 %
Customer Services	(274,824)	(274,824)	(161,542)	(144,645)	(10)%
Emergency Services	1,260,301	1,304,907	(359,807)	(252,906)	(30)%
Ranger Services	(264,036)	(275,433)	(152,707)	(151,914)	(1)%
Environmental Health Services	(285,728)	(376,068)	(207,718)	(171,406)	(17)%
Waste Management Services	206,973	311,161	823,251	930,141	13 %
Environmental Services	(520,971)	(475,711)	(418,329)	(277,989)	(34)%
Regulatory Services	(629,262)	(556,422)	(376,116)	(183,305)	(51)%
Strategic Planning	(993,427)	(1,119,160)	(494,314)	(342,866)	(31)%
Other Community Amenities	(144,573)	(146,038)	(97,494)	(68,832)	(29)%
Recreation Services	(42,008)	(651,945)	(799,577)	(798,990)	(0)%
Libraries	(337,984)	(341,769)	(199,040)	(160,657)	(19)%
Infrastructure Maintenance	(3,078,708)	(2,348,656)	(1,727,061)	(1,460,789)	(15)%
Engineering Services	(307,015)	(366,058)	(136,809)	(172,701)	26 %
Tourism & Area Promotion	(51,899)	(52,608)	(32,213)	(8,135)	(75)%
Other Economic Services	14,452	5,158	6,530	(10,664)	(263)%
Jarrahdale Heritage Park	759,982	712,374	(51,826)	(50,943)	(2)%
NET RESULT	2,916,216	3,422,436	3,585,150	5,142,920	43 %

**SHIRE OF SERPENTINE JARRAHDALÉ
BUDGET REVIEW
NET CURRENT ASSETS STATEMENT**

NET CURRENT ASSETS

Purpose of this statement

The statement of net current assets reports the amount of 'operating cash' the shire has for the period of review. Net current assets are liquid or 'cash' assets minus all current liabilities or immediate financial commitments minus all cash that is held by the shire for a particular purpose, commonly called restricted cash.

The Surplus/Deficit on this statement is the same as the Surplus/Deficit reported in the statement of financial activity as it reports the amount of municipal funds that are available at the reporting date to fund the activities of the Shire. This statement is very important as it reports the true cash position of the Shire on the reporting date as it takes into account all monies owed at the reporting date. If the report shows a negative figure, this is an indication that the Shire has cash flow issues and corrective action is needed.

**SHIRE OF SERPENTINE JARRAHDALE
BUDGET REVIEW
NET CURRENT ASSETS STATEMENT**

NET CURRENT ASSETS	2009/10 Budget \$	2009/10 Revised Budget \$	2009/10 Actual \$	2008/09 Actual \$
Composition of Estimated Net Current Asset Position				
CURRENT ASSETS				
Cash - Unrestricted	150,000	83,917	2,290,663	567,424
Cash - Reserves	2,196,596	2,408,812	1,255,551	1,230,426
Cash - Restricted	3,694,843	4,269,997	5,633,267	5,385,975
Receivables	884,722	776,123	2,356,132	890,724
Inventories	82,000	102,000	107,437	103,769
	7,008,161	7,640,849	11,643,050	8,178,318
LESS: CURRENT LIABILITIES				
Payables and Provisions	(1,112,086)	(1,112,086)	(731,690)	(1,297,215)
NET CURRENT ASSET POSITION	5,896,075	6,528,763	10,911,360	6,881,103
Less: Reserves	(2,196,596)	(2,408,812)	(1,255,551)	(1,230,426)
Less: Cash - Restricted (not funding projects in budget)				
Mundijong Change Rooms Clgf	0	0	(1,008,873)	(999,160)
Byford Community Hub Clgf	0	0	(367,097)	(363,562)
Bruno Gianatti - Rlcip Grant	0	0	0	(135,916)
Clem Kentish - Rlcip Grant	0	0	0	(135,916)
L9000 Thomas Road Byford	(1,187,844)	(1,188,216)	(1,139,296)	(1,138,216)
Saint Thomas Estate L3 Thomas Road	(239,434)	(239,434)	(214,434)	(214,434)
L31 Larsen Road, Byford	(4,635)	(4,635)	(4,635)	(4,635)
Sunrays Estate	(273,763)	(273,763)	(248,763)	(248,763)
L4 Jessie Street, Byford	(17,357)	(17,357)	(17,357)	(17,357)
L400, 401 & 402 Hawk Way, Byford	(39,203)	(39,203)	(34,203)	(34,203)
L705 Walters Road, Byford	(25,523)	(25,523)	(20,523)	(20,523)
L216 Park Road, Byford	(47,163)	(47,163)	(42,163)	(42,163)
L5 Linton Street North	(29,292)	(29,292)	(24,292)	(24,292)
L10 Blytheswood Road	(33,974)	(33,974)	(28,974)	(28,974)
L58 Clifton Street, Byford	(30,434)	(30,434)	(25,434)	(25,434)
L1 Charles Street, Byford	(28,319)	(28,319)	(23,319)	(23,319)
Byford Central	(1,580,598)	(1,933,604)	(1,868,604)	(1,515,598)
L1 Byford Drive	(16,140)	(16,140)	(16,140)	(16,140)
L185 William Street, Byford	(15,932)	(15,932)	(15,932)	(15,932)
L227 Walters Road, Byford	0	(15,920)	(15,920)	(15,920)
L178 Blytheswood Road, Byford	0	(19,901)	(19,901)	0
L702 Linton Street North, Byford	0	(3,980)	(3,980)	0
L184 William Street, Byford	0	(15,920)	(15,920)	0
L102 Park Road, Byford	0	(24,166)	(24,166)	0
L2 Edward Crescent Byford	0	(7,960)	(7,960)	0
Upgrade To Randell Road (S128245) L54 Randell Road, Mardella	(41,205)	(41,205)	(41,205)	(41,205)
Upgrade To Selkirk Road (S117450) L2 Selkirk Road, Serpentine	(110)	(110)	(110)	(110)
Darling Downs Developer Contributions	(59,651)	(43,534)	(42,422)	(59,651)
Byford Youth Forum	(6,961)	(6,961)	(7,024)	(6,961)
Sj Rec Centre Donation Byford Sport & Rec Council	(2,079)	(2,079)	(2,079)	(2,079)
Emerg. Services - Family Fun Day	(288)	(288)	(287)	(287)
Emerg. Services - Cadets	(14,938)	(14,938)	(14,938)	(14,938)
	(5,891,439)	(6,528,763)	(6,551,502)	(6,376,114)
TOTAL NET CURRENT ASSETS	4,636	0	4,359,858	504,989

SHIRE OF SERPENTINE JARRAHDAL
BUDGET REVIEW
CAPITAL/ INFRASTRUCTURE EXPENDITURE REPORT

DESCRIPTION	Budget 2009/10	Revised Budget	Total Acquisition		Actual 20/01/2010
			Y-T-D Budget		
LAND AND BUILDINGS					
GFI900 Karbro Drive	-	8,051	-	8,051	-
GFI901 L196 Atkins Street	-	1,300	-	1,300	-
ADM900 Administration Building	-	13,286	-	13,286	-
ADM902 Administration Table and Chairs	-	5,778	-	5,778	-
ESD706 Jarrahdale Fire Brigade Extensions	6,000	6,000	3,500	-	-
ESD906 Static Water Supply - Malek Drive	15,000	15,000	-	-	-
ESD906 Static Water Supply - Craddon Road Oakford	35,000	35,000	-	-	-
ESD906 Static Water Supply - Bournbrook Ave, Oakford	-	45,000	-	-	-
ESD903 Mundijong BFB/SES Toilet/Shower Block	-	35,000	-	-	-
BYH900 Byford Hall	838,000	838,000	838,000	183,541	-
BGH900 Bruno Gianatti Hall	265,600	298,370	265,600	298,370	-
CKH900 Clem Kentish Hall	305,800	341,001	305,800	340,826	-
CFG900 Community Facility - Glades Council Contribution	100,000	100,000	58,331	-	-
JAR900 Installation of Bore - Jarrahdale Oval	45,000	-	26,250	-	-
MNC900 Mundijong Netball Courts Resurface	-	34,174	-	-	-
MUN900 Mundijong Change rooms	1,187,486	1,052,486	200,000	295,298	-
MUP900 Mundijong Pavilion Kitchen replacement	40,000	-	-	-	-
OAK900 Oakford Community Centre Storage Shed and Bench	15,650	15,650	9,128	455	-
OSR900 Serpentine Jarrahdale Recreation Centre- Commercial Kitchen	50,000	-	29,162	-	-
SRF900 Forrest Green Community Project	142,000	142,000	82,831	2,280	-
TCJ900 Resurfacing of Jarrahdale Tennis Courts	45,000	-	26,250	-	-
TSB900 Serpentine BMX Track upgrade	10,000	-	5,831	-	-
TEL900 Mundijong Telecentre	-	350	-	350	-
JHP905 JHP Implementation Works	-	3,091	-	3,091	-
RPP932 Vehicle Workshop Degreasing Pad	30,000	30,000	-	1,980	-
TOTAL LAND & BUILDINGS	3,130,536	3,019,537	1,850,683	1,154,606	
ROADS, PARKS & OTHER INFRASTRUCTURE					
RC901 Bridle Trails Construction	150,000	100,000	87,500	-	-
RC000 Path Construction	50,000	50,000	29,162	39,749	-
RC158 Trotting Complex Area - Entry Statements & road calming -Thatcher, Larson, & Malarkey Road	15,000	15,000	8,750	4,073	-
RC038 Lightbody Road - Seal 1 km of Road	220,000	170,000	130,194	23,439	-
RC095 Livesey Street-Shoulder widening, prime to 6m, kerb, asphalt	50,000	40,000	50,000	16,955	-
RC313 Marlakey Road - Traffic Treatment	20,000	20,000	11,662	5,935	-
RC905 Byford Beautification Project	-	134,000	-	-	-
R2R005 Wright Road (Randell Road 600m North Lowlands Rd)	-	45,583	-	45,583	-
R2R007 Kamup Road (Intersection Punrak Road)	-	1,510	-	1,510	-
R2R012 Bishop Road - Widen existing, reconstruct 8m formation, prime 6m	205,000	274,583	205,000	272,852	-
R2R137 Orton Road- Widen existing, reconstruct 8m formation, prime 6m	210,000	252,704	210,000	252,704	-
DSC032 Henderson Road	492,500	462,500	60,130	44,722	-
RRG009 Kargotich Road	405,000	405,000	-	36,776	-
RRG002 Jarrahdale Road	450,000	400,000	150,000	42,413	-
RRG003 Watkins Road	170,000	170,000	170,000	95,988	-
TOTAL ROADS, PARKS & OTHER INFRASTRUCTURE	2,437,500	2,540,880	1,112,398	882,700	
PLANT, FURNITURE, & EQUIPMENT					
Plant Replacement Program	2,671,600	2,713,211	614,950	325,261	-
ESD902 Fire Break Computer Software	-	5,000	-	-	-
COM900 Generator for Communications Tower	12,000	12,000	7,000	-	-
BGH900 Bruno Gianatti Hall - Replace Tables and Chairs	9,000	9,000	9,000	5,123	-
BYH900 Byford Hall - Replace Tables and Chairs	6,500	6,500	6,500	3,074	-
CKH900 Clem Kentish Hall - Replace Tables and Chairs	7,700	7,700	7,700	5,123	-
IEP900 Ivan Elliott Pavilion - Total Refurbishment	22,000	-	22,000	-	-
MUP900 Mundijong Pavilion - Replace Tables and Chairs	9,000	9,000	9,000	1,025	-
RPP905 Mechanical Fit Out	-	20,000	-	16,783	-
RPP906 Mechanics Vehicle Tool Box	-	1,087	-	1,087	-
RPP908 Plant Replacement - Drainage Truck	-	1,965	-	1,965	-
RPP914 Plant Replacement - 9000L Fibreglass Tank for SJ22	-	9,591	-	9,591	-
RPP927 Rotary Road Broom Sweeper	25,000	25,000	-	9,091	-
TOTAL PLANT, FURNITURE, & EQUIPMENT	2,762,800	2,820,054	676,150	378,124	
TOTAL CAPITAL/ INFRASTRUCTURE EXPENDITURE	8,330,836	8,380,471	3,639,231	2,415,429	