



# **SHIRE OF MT MARSHALL**

## **BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

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**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	1,285,557	1,200,434	1,237,941
Operating Grants, Subsidies and Contributions		2,355,915	1,293,293	1,389,678
Fees and Charges	11	552,246	706,713	495,000
Service Charges	10	0	0	0
Interest Earnings	2(a)	90,488	114,262	68,939
Other Revenue	2(a)	37,777	74,712	85,228
		<u>4,321,983</u>	<u>3,389,414</u>	<u>3,276,786</u>
<b>Expenses</b>				
Employee Costs		(1,267,790)	(1,521,099)	(1,568,865)
Materials and Contracts		(1,535,641)	(1,256,779)	(1,408,086)
Utility Charges		(176,890)	(175,324)	(173,190)
Depreciation on Non-Current Assets	2(a)	(2,265,658)	(2,257,411)	(2,850,550)
Interest Expenses	2(a)	(17,650)	(22,390)	(17,867)
Insurance Expenses		(150,069)	(155,338)	(144,495)
Other Expenditure		(112,444)	(162,136)	(80,344)
		<u>(5,526,142)</u>	<u>(5,550,477)</u>	<u>(6,243,397)</u>
		<u>(1,204,159)</u>	<u>(2,161,063)</u>	<u>(2,966,611)</u>
Non-Operating Grants, Subsidies and Contributions		2,748,198	1,866,046	2,832,113
Profit on Asset Disposals	3	2,000	4,510	5,100
Loss on Asset Disposals	3	(78,396)	(13,623)	(229,552)
<b>NET RESULT</b>		<b>1,467,643</b>	<b>(304,130)</b>	<b>(358,950)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>1,467,643</u></b>	<b><u>(304,130)</u></b>	<b><u>(358,950)</u></b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
Governance		9,249	27,881	8,950
General Purpose Funding		3,589,641	2,393,345	2,449,992
Law, Order, Public Safety		16,003	18,885	19,307
Health		0	0	0
Education and Welfare		77,674	62,202	57,912
Housing		163,020	161,945	112,200
Community Amenities		90,890	174,703	186,425
Recreation and Culture		56,523	73,967	70,700
Transport		34,720	43,014	10,000
Economic Services		204,163	376,163	240,400
Other Property and Services		80,101	97,769	120,901
		<u>4,321,984</u>	<u>3,429,874</u>	<u>3,276,787</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(387,232)	(422,549)	(441,868)
General Purpose Funding		(63,173)	(102,044)	(99,200)
Law, Order, Public Safety		(113,226)	(51,727)	(61,334)
Health		(161,884)	(137,537)	(130,859)
Education and Welfare		(230,311)	(268,512)	(263,472)
Housing		(303,204)	(265,233)	(300,031)
Community Amenities		(231,053)	(279,086)	(282,995)
Recreation and Culture		(897,116)	(878,546)	(863,190)
Transport		(2,687,490)	(2,762,216)	(3,379,259)
Economic Services		(392,578)	(345,965)	(336,628)
Other Property and Services		(41,226)	(60,938)	(66,694)
		<u>(5,508,493)</u>	<u>(5,574,353)</u>	<u>(6,225,530)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
Governance		0	0	0
General Purpose Funding		(1,378)	(1,955)	(1,928)
Housing		(9,683)	(13,450)	(14,215)
Economic Services		(353)	(1,179)	(1,725)
		<u>(17,650)</u>	<u>(16,584)</u>	<u>(17,868)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
General Purpose Funding		0	0	0
Recreation and Culture		1,070,800	0	990,000
Transport		1,677,398	1,866,046	1,842,113
		<u>2,748,198</u>	<u>1,866,046</u>	<u>2,832,113</u>

**SHIRE OF MT MARSHALL  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Profit/(Loss) On Disposal Of Assets (Refer Note 3)</b>				
Governance		0	0	0
Housing		(54,396)	0	(54,396)
Transport		(22,000)	(9,113)	(41,712)
Economic Services		0	0	(128,344)
		<u>(76,396)</u>	<u>(9,113)</u>	<u>(224,452)</u>
<b>NET RESULT</b>		<b>1,467,643</b>	<b>(304,130)</b>	<b>(358,950)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>1,467,643</b></u>	<u><b>(304,130)</b></u>	<u><b>(358,950)</b></u>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF MT MARSHALL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>NOTE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,291,705	1,168,940	1,244,089
Operating Grants, Subsidies and Contributions		2,544,826	1,155,977	1,392,052
Fees and Charges		552,246	706,713	495,000
Service Charges		0	0	0
Interest Earnings		90,488	116,727	68,939
Goods and Services Tax		16,461	0	10,053
Other Revenue		37,777	39,475	108,848
		<u>4,533,503</u>	<u>3,187,832</u>	<u>3,318,981</u>
<b>Payments</b>				
Employee Costs		(1,092,689)	(1,546,727)	(1,578,893)
Materials and Contracts		(1,539,033)	(1,351,479)	(1,359,495)
Utility Charges		(176,890)	(175,324)	(173,190)
Interest Expenses		(16,129)	(17,868)	(17,639)
Insurance Expenses		(150,069)	(155,338)	(144,495)
Goods and Services Tax		0	(67,858)	0
Other Expenditure		(112,444)	(163,350)	(80,344)
		<u>(3,087,254)</u>	<u>(3,477,944)</u>	<u>(3,354,056)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,446,249</u>	<u>(290,112)</u>	<u>(35,075)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	4	(3,407,600)	(824,418)	(3,597,900)
Payments for Construction of Infrastructure	4	(2,456,603)	(2,032,086)	(2,592,339)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,748,198	1,866,046	2,832,113
Proceeds from Sale of Plant & Equipment	3	<u>115,000</u>	<u>75,210</u>	<u>226,000</u>
<b>Net Cash Used in Investing Activities</b>		<u>(3,001,005)</u>	<u>(915,248)</u>	<u>(3,132,126)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(83,019)	(113,145)	(113,145)
Proceeds from Self Supporting Loans		(553)	0	0
Proceeds from New Debentures	5	<u>1,173,900</u>	<u>0</u>	<u>1,300,000</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>1,090,328</u>	<u>(113,145)</u>	<u>1,186,855</u>
<b>Net Increase (Decrease) in Cash Held</b>		(464,428)	(1,318,505)	(1,980,346)
Cash at Beginning of Year		<u>2,770,734</u>	<u>4,089,239</u>	<u>4,089,239</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>2,306,306</u>	<u>2,770,734</u>	<u>2,108,893</u>

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

**SHIRE OF MT MARSHALL  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>	1,2			
Governance		9,249	27,881	8,950
General Purpose Funding		2,304,084	1,192,911	1,212,051
Law, Order, Public Safety		16,003	18,885	19,307
Health		0	0	0
Education and Welfare		77,674	62,202	57,912
Housing		163,020	161,945	112,200
Community Amenities		90,890	174,703	186,425
Recreation and Culture		1,127,323	73,967	1,060,700
Transport		1,714,118	1,913,570	1,857,213
Economic Services		204,163	376,163	240,400
Other Property and Services		80,100	97,769	120,900
		<u>5,786,624</u>	<u>4,099,996</u>	<u>4,876,058</u>
<b>Expenses</b>	1,2			
Governance		(387,232)	(422,549)	(441,868)
General Purpose Funding		(64,551)	(103,999)	(101,128)
Law, Order, Public Safety		(113,226)	(51,727)	(61,334)
Health		(161,884)	(137,537)	(130,859)
Education and Welfare		(230,311)	(268,512)	(263,472)
Housing		(367,283)	(278,683)	(368,642)
Community Amenities		(231,053)	(279,086)	(282,995)
Recreation and Culture		(903,352)	(878,546)	(863,190)
Transport		(2,711,490)	(2,775,839)	(3,426,071)
Economic Services		(392,931)	(347,144)	(466,697)
Other Property and Services		(41,225)	(60,937)	(66,694)
		<u>(5,604,538)</u>	<u>(5,604,559)</u>	<u>(6,472,950)</u>
<b>Net Result Excluding General Rates</b>		182,086	(1,504,563)	(1,596,892)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	3	76,396	9,113	224,452
Depreciation on Assets	2(a)	2,265,658	2,257,411	2,850,550
Movement in Non-Current Staff Leave Provisions		(995)	4,215	344
<b>Capital Expenditure and Revenue</b>				
Purchase Property, Plant and Equipment	4	(3,407,600)	(824,418)	(3,597,900)
Purchase Infrastructure	4	(2,456,603)	(2,032,086)	(2,592,339)
Proceeds from Disposal of Assets	3	115,000	75,210	226,000
Repayment of Debentures	5(a)	(83,019)	(113,145)	(113,145)
Proceeds from New Debentures	5(a)	1,173,900	0	1,300,000
Advances to Community Groups				
Self-Supporting Loan Principal Income		10,332	12,926	9,783
Transfers to Reserves (Restricted Assets)	6	(228,086)	(226,502)	(195,940)
Transfers from Reserves (Restricted Assets)	6	345,300	200,000	607,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	722,074	1,663,479	1,640,146
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	722,074	0
<b>Amount Required to be Raised from General Rate</b>	8	<u>(1,285,557)</u>	<u>(1,200,434)</u>	<u>(1,237,941)</u>

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**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. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) 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.

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

**(h) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(i) Inventories**

***General***

Inventories are measured 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.

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.



**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(j) Fixed Assets (Continued)**

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or
    - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(j) Fixed Assets (Continued)**

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***Land Under Roads***

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

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

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

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

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

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(j) Fixed Assets (Continued)**

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(k) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(I) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(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 and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

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

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(l) Financial Instruments (Continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) Impairment of Assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(m) Impairment of Assets (Continued)**

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 this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(o) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.



**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(p) 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 until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**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 the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

**(u) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

**(v) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	32,400	30,340	32,400
Other Services	0	11,290	0
<b>Depreciation</b>			
<b>By Program</b>			
Governance	21,400	21,161	17,800
General Purpose Funding	0	0	21,400
Law, Order, Public Safety	17,900	17,784	3,100
Health	3,100	3,008	0
Education and Welfare	26,300	26,273	26,300
Housing	63,100	63,167	57,100
Community Amenities	22,300	22,260	25,000
Recreation and Culture	220,650	219,743	204,450
Transport	1,655,708	1,655,349	2,237,000
Economic Services	40,400	33,943	40,400
Other Property and Services	194,800	194,723	218,000
	<u>2,265,658</u>	<u>2,257,411</u>	<u>2,850,550</u>
<b>By Class</b>			
Parks & Ovals	34,800	34,794	14,100
Land and Buildings	297,100	290,055	292,200
Furniture and Equipment	13,300	13,197	12,400
Plant and Equipment	241,000	240,923	266,700
Roads	1,605,700	1,605,747	2,206,900
Footpaths & Kerbing	15,400	14,954	9,400
Drainage	0	0	7,500
Infrastructure Other	58,358	57,741	41,350
	<u>2,265,658</u>	<u>2,257,411</u>	<u>2,850,550</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	17,650	22,390	17,867
Other	0	0	0
	<u>17,650</u>	<u>22,390</u>	<u>17,867</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	53,088	66,501	41,939
- Other Funds	20,000	30,217	15,000
Other Interest Revenue ( <i>refer note 13</i> )	17,400	17,544	12,000
	<u>90,488</u>	<u>114,262</u>	<u>68,939</u>
(iii) <b>Other Revenue</b>			
Reimbursements and Recoveries	37,777	74,712	85,228
	<u>37,777</u>	<u>74,712</u>	<u>85,228</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**COMMUNITY VISION**

The Shire of Mt Marshall is an active, safe and vibrant community that works together with honesty and is respectful of the values of all. We are committed to a progressive, diverse and profitable community that supports healthy lifestyles sustained by positive social values and engaged youth. Our natural assets are valued, protected and enhanced for future generations.

**GOVERNANCE**

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

**Activities:**

Administration and operation of facilities and services to members of the Council.

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are not directly related to specific Shire services.

**GENERAL PURPOSE FUNDING**

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

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**Activities:**

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

**HEALTH**

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

**Activities:**

Food and water quality, pest control, immunisation services, child health services and health education.

**EDUCATION AND WELFARE**

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

**Activities:**

Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.

**HOUSING**

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

**Activities:**

Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

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

**COMMUNITY AMENITIES**

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

**Activities:**

Rubbish collection services and disposal of waste, stormwater drainage, protection of environment, town planning & regional development and other community amenities (cemeteries and public toilets).

**RECREATION AND CULTURE**

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

**Activities:**

Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.

**TRANSPORT**

**Objective:** To provide effective and efficient transport services to the community.

**Activities:**

Construction and maintenance of roads, footpaths, bridges; street cleaning and lighting, road verges, streetscaping and depot maintenance.

**ECONOMIC SERVICES**

**Objective:** To help promote the Municipality and improve its economic wellbeing.

**Activities:**

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

**OTHER PROPERTY & SERVICES**

**Activities:**

Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**3. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET \$</b>	<b>2016/17 BUDGET \$</b>	<b>2016/17 BUDGET \$</b>
<b>Housing</b>			
House Lot 168 Collin St Bencubbin	74,396	20,000	(54,396)
<b>Transport</b>			
Grader	102,000	80,000	(22,000)
Mitsubishi Triton MM170	12,000	10,000	(2,000)
Bomag Roller	3,000	5,000	2,000
<b>Economic Services</b>			
	191,396	115,000	(76,396)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET \$</b>	<b>2016/17 BUDGET \$</b>	<b>2015/16 BUDGET \$</b>
Land & Buildings	74,396	20,000	(54,396)
Plant & Equipment	117,000	95,000	(22,000)
	191,396	115,000	(76,396)

**Summary**

	<b>2015/16 BUDGET \$</b>
Profit on Asset Disposals	2,000
Loss on Asset Disposals	(78,396)
	<u>(76,396)</u>

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**4. ACQUISITION OF ASSETS**

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<u>Property, Plant and Equipment</u>												
Land @ Cost					21,600							21,600
Buildings @ cost							5,000	2,700,000		18,000		2,723,000
Furniture and Equipment												
Plant and Equipment @ cost									598,000			598,000
Motor Vehicles @ Cost	65,000											65,000
<u>Infrastructure</u>												
Roads @ Cost									2,152,313			2,152,313
Footpaths @ cost									20,000			20,000
Playground Equipment @ Cost												
Parks & Ovals @ cost												
Airstrip Additions @ Cost												
Infrastructure Other @ cost							149,190	135,100				284,290
	65,000	0	0	0	21,600	0	154,190	2,835,100	2,770,313	18,000	0	5,864,203

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>General Purpose Funding</b>								
Loan 119 - Benny-Mart*	29,831	0	10,332	9,783	19,499	39,616	1,378	2,448
<b>Housing</b>								
Loan 111 - House 229 Murray St	0	0	0	0	0	0	0	942
Loan 115 - Housing Upgrade	0	0	0	31,916	0	0	0	634
Loan 118 - Staff Housing	167,051	0	52,278	49,143	114,773	216,194	9,683	15,901
<b>Recreation &amp; Culture</b>								
Loan 120 - Bencubbin Rec Complex Shire	0	432,600	4,096	0	428,504	0	2,920	0
Loan 121 - Bencubbin Rec SAR	0	491,300	4,652	0	486,648	0	3,316	0
Loan 122 - Bencubbin CRC	0	250,000	0	0	250,000	0	0	0
<i>(Anticipated Lending Dates 30 June 2017)</i>								
<b>Economic Services</b>								
Loan 117 - Accommodation Units	11,661	0	11,661	22,303	0	33,964	353	2,465
	208,543	1,173,900	83,019	113,145	1,299,424	289,774	17,650	22,390

All debenture repayments will be financed by General Purpose revenue.



**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Loan 120 - Bencubbin Rec Complex Shire	432,600	WATC		20	128,687	2.7	432,600	0
Loan 121 - Bencubbin Rec SAR	491,300	WATC		20	146,149	2.7	491,300	0
Loan 122 - Bencubbin CRC	250,000	WATC	SS	20	74,368	2.7	250,000	0
(*) (SS) Self supporting loan financed by payments from third parties.					349,204		1,173,900	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016.

Depending on the timing of finalisation of funding and commencement of construction of the Bencubbin Recreation Complex Redevelopment, there may be unspent debenture funds as at 30 June 2017.

For the purposes of this budget, it has been assumed that loan funds will be drawn and expensed prior to 30 June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the 2015/16 financial year.

It is not anticipated that an overdraft facility will be required to be utilised during 2016/17 however, a pre approved limit of \$500,000 has been arranged.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>6. RESERVES</b>			
<b>(a) Plant Replacement Reserve</b>			
Opening Balance	414,163	321,880	321,880
Amount Set Aside / Transfer to Reserve	10,354	92,283	86,438
Amount Used / Transfer from Reserve	0	0	0
	<u>424,517</u>	<u>414,163</u>	<u>408,318</u>
<b>(b) Aged Care Units Reserve</b>			
Opening Balance	66,563	64,386	64,386
Amount Set Aside / Transfer to Reserve	101,664	2,177	1,288
Amount Used / Transfer from Reserve	(21,600)	0	0
	<u>146,627</u>	<u>66,563</u>	<u>65,674</u>
<b>(c) Community Housing Reserve</b>			
Opening Balance	38,250	37,001	37,001
Amount Set Aside / Transfer to Reserve	956	1,249	740
Amount Used / Transfer from Reserve	0	0	0
	<u>39,206</u>	<u>38,250</u>	<u>37,741</u>
<b>(d) Council Staff Housing Reserve</b>			
Opening Balance	32,771	31,158	31,158
Amount Set Aside / Transfer to Reserve	819	1,613	623
Amount Used / Transfer from Reserve	0	0	0
	<u>33,590</u>	<u>32,771</u>	<u>31,781</u>
<b>(e) Employee Entitlements Reserve</b>			
Opening Balance	91,379	88,157	88,157
Amount Set Aside / Transfer to Reserve	2,284	3,222	1,763
Amount Used / Transfer from Reserve	0	0	0
	<u>93,663</u>	<u>91,379</u>	<u>89,920</u>
<b>(f) Public Amenities &amp; Buildings Reserve</b>			
Opening Balance	539,974	621,408	621,406
Amount Set Aside / Transfer to Reserve	13,499	18,566	12,428
Amount Used / Transfer from Reserve	(308,700)	(100,000)	(500,000)
	<u>244,773</u>	<u>539,974</u>	<u>133,834</u>
<b>(g) Bencubbin Aquatic Centre Development Reserve</b>			
Opening Balance	740,929	641,044	641,044
Amount Set Aside / Transfer to Reserve	68,523	99,885	86,820
Amount Used / Transfer from Reserve	0	0	0
	<u>809,452</u>	<u>740,929</u>	<u>727,864</u>
<b>(h) Community Bus Replacement Reserve</b>			
Opening Balance	112,565	108,974	108,974
Amount Set Aside / Transfer to Reserve	2,814	3,591	2,179
Amount Used / Transfer from Reserve	0	0	0
	<u>115,379</u>	<u>112,565</u>	<u>111,153</u>
<b>Total Reserves C/Fwd</b>	<u>1,907,207</u>	<u>2,036,594</u>	<u>1,606,285</u>

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>1,907,207</u>	<u>2,036,594</u>	<u>1,606,285</u>
<b>(i) Bencubbin Recreation Complex Reserve</b>			
Opening Balance	7,967	7,537	7,538
Amount Set Aside / Transfer to Reserve	199	430	151
Amount Used / Transfer from Reserve	0	0	(7,000)
	<u>8,166</u>	<u>7,967</u>	<u>689</u>
<b>(j) Office Equipment Reserve</b>			
Opening Balance	15,594	15,085	15,086
Amount Set Aside / Transfer to Reserve	390	509	302
Amount Used / Transfer from Reserve	0	0	0
	<u>15,984</u>	<u>15,594</u>	<u>15,388</u>
<b>(k) Economic Development Reserve</b>			
Opening Balance	4,156	103,116	103,116
Amount Set Aside / Transfer to Reserve	104	1,040	2,062
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>4,260</u>	<u>4,156</u>	<u>5,178</u>
<b>(l) Integrated Planning/Financial Reporting Reserve</b>			
Opening Balance	16,571	16,029	16,029
Amount Set Aside / Transfer to Reserve	414	542	321
Amount Used / Transfer from Reserve	(15,000)	0	0
	<u>1,985</u>	<u>16,571</u>	<u>16,350</u>
<b>(m) Beacon Accommodation Reserve</b>			
Opening Balance	42,639	41,244	41,244
Amount Set Aside / Transfer to Reserve	26,066	1,395	825
Amount Used / Transfer from Reserve	0	0	0
	<u>68,705</u>	<u>42,639</u>	<u>42,069</u>
<b>Total Reserves</b>	<u><u>2,006,307</u></u>	<u><u>2,123,521</u></u>	<u><u>1,685,959</u></u>

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>6. RESERVES (Continued)</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Plant Replacement Reserve	10,354	92,283	86,438
Aged Care Units Reserve	101,664	2,177	1,288
Community Housing Reserve	956	1,249	740
Council Staff Housing Reserve	819	1,613	623
Employee Entitlements Reserve	2,284	3,222	1,763
Public Amenities & Buildings Reserve	13,499	18,566	12,428
Bencubbin Aquatic Centre Development Reserv	68,523	99,885	86,820
Community Bus Replacement Reserve	2,814	3,591	2,179
Bencubbin Recreation Complex Reserve	199	430	151
Office Equipment Reserve	390	509	302
Economic Development Reserve	104	1,040	2,062
Integrated Planning/Financial Reporting Reserv	414	542	321
Beacon Accommodation Reserve	26,066	1,395	825
	<u>228,086</u>	<u>226,502</u>	<u>195,940</u>
<b>Transfers from Reserves</b>			
Plant Replacement Reserve	0	0	0
Aged Care Units Reserve	(21,600)	0	0
Community Housing Reserve	0	0	0
Council Staff Housing Reserve	0	0	0
Employee Entitlements Reserve	0	0	0
Public Amenities & Buildings Reserve	(308,700)	(100,000)	(500,000)
Bencubbin Aquatic Centre Development Reserv	0	0	0
Community Bus Replacement Reserve	0	0	0
Bencubbin Recreation Complex Reserve	0	0	(7,000)
Office Equipment Reserve	0	0	0
Economic Development Reserve	0	(100,000)	(100,000)
Integrated Planning/Financial Reporting Reserv	(15,000)	0	0
Beacon Accommodation Reserve	0	0	0
	<u>(345,300)</u>	<u>(200,000)</u>	<u>(607,000)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(117,214)</u>	<u>26,502</u>	<u>(411,060)</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**6. RESERVES (Continued)**

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

**Plant Replacement Reserve**

- To fund the purchase of plant which exceeds Council's capitalisation threshold, so as to avoid undue heavy burden in a single year.

**Aged Care Units Reserve**

- To fund capital works on existing Aged Care Units or construction of new Aged Care Units.

**Community Housing Reserve**

- To fund future maintenance of Homeswest Joint Venture/Community Housing projects.

**Council Staff Housing Reserve**

- To fund the replacement of staff housing and any major maintenance.

**Employee Entitlements Reserve**

- To be used to fund Long Service Leave required/other accrued leave.

**Public Amenities & Buildings Reserve**

- To help fund future building maintenance requirements to the shire's buildings.

**Bencubbin Aquatic Centre Development Reserve**

- To finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.

**Community Bus Replacement Reserve**

- To finance the replacement of the community bus.

**Bencubbin Recreation Complex Reserve**

- To provide funding for future extensions to the Bencubbin Recreation Complex.

**Office Equipment Reserve**

- To replace office equipment as required.

**Economic Development Reserve**

- To set aside funds for Economic Development initiatives.

**Integrated Planning/Financial Reporting Reserve**

- To set aside funds for expenditure on Council's integrated planning process.

**Beacon Accommodation Reserve**

- To set aside funds for reconstruction or major maintenance on the Beacon Barracks.

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016/17 Budget \$	2015/16 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	300,000	647,214
Cash - Restricted Reserves	15(a)	2,006,306	2,123,520
Receivables		170,000	542,679
Inventories		19,388	19,388
		<u>2,495,694</u>	<u>3,332,801</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables		(367,426)	(362,961)
Short Term Borrowings		0	0
Long Term Borrowings		0	(74,272)
Provisions		(215,624)	(215,624)
		<u>(583,050)</u>	<u>(652,857)</u>
NET CURRENT ASSET POSITION		1,912,644	2,679,944
Less: Cash - Restricted Reserves	15(a)	(2,006,307)	(2,123,521)
Less: Land Held for Resale		0	0
Less: Current Loans - Clubs / Institutions		0	0
Add: Current Portion of Debentures		0	74,272
Add: Employee liabilities supported by cash backed reserves		93,663	91,379
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>722,074</u></u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Budgeted Rate Revenue \$</b>	<b>2016/17 Budgeted Interim Rates \$</b>	<b>2016/17 Budgeted Back Rates \$</b>	<b>2016/17 Budgeted Total Revenue \$</b>	<b>2015/16 Actual \$</b>
<b>General Rate</b>								
UV	0.020270	317	60,681,998	1,230,024	0	0	1,230,024	1,169,507
GRV	0.118490	131	789,070	93,497	0	0	93,497	88,880
UV Mining	0.020270	1	38,801	786	0	0	786	2,274
<b>Sub-Totals</b>		449	61,509,869	1,324,308	0	0	1,324,308	1,260,661
<b>Minimum Payment</b>	<b>Minimum \$</b>							
UV	380	23	184,749	8,740			8,740	9,000
GRV	380	42	30,635	15,960			15,960	14,760
Mining	380	6	12,875	2,280			2,280	2,520
<b>Sub-Totals</b>		71	228,259	26,980	0	0	26,980	26,280
Discounts (Note 12)							1,351,288	1,286,941
Rates Written off (Note 12)							(75,000)	(76,901)
<b>Total Amount Raised from General Rate</b>							(1,900)	(1,909)
							1,274,388	1,208,131
CBH Contribution to Rates							14,300	13,851
Movement in Excess Rates							(11,099)	(21,548)
Specified Area Rates (Note 9)							7,968	0
<b>Total Rates</b>							1,285,557	1,200,434

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

A Specified Area Rate is to apply as per Council Resolution 2016/120 for the purpose of servicing a loan for the redevelopment of the Bencubbin Recreation Complex.

	<b>2016/17 Budget \$</b>
<b>(a)</b> Where the Specified Area Rate for the Bencubbin area is to apply, for all rateable properties with Gross Rental Valuations, a rate of 0.1309 cents, in the dollar.	627
<b>(b)</b> Where the Specified Area Rate for the Bencubbin area is to apply, for all rateable properties with Unimproved Valuations, a rate of .0222 cents in the dollar.	7,341
Total Specified Area Rates	<u><u>7,968</u></u>

**10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

The Shire of Mt Marshall will not be imposing any new service charges in the 2016/17 financial year.

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>11. FEES &amp; CHARGES REVENUE</b>		
Governance	1,250	1,851
General Purpose Funding	900	870
Law, Order, Public Safety	1,200	1,226
Health	0	0
Education and Welfare	38,400	21,390
Housing	159,920	158,803
Community Amenities	89,390	73,438
Recreation and Culture	11,523	27,768
Transport	0	0
Economic Services	204,163	375,763
Other Property and Services	45,500	45,604
	<u><u>552,246</u></u>	<u><u>706,713</u></u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2016/17 FINANCIAL YEAR**

	<b>Type</b>	<b>Disc %</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Rates	Discount		75,000	76,901
			75,000	76,901
Rate Assessment	Write-Off		1,900	1,909



**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Interest on Unpaid Rates	16,900	16,917
Interest on Instalments Plan	0	0
Charges on Instalment Plan	0	0
Penalty Interest FESA Collections	500	627
	<u>17,400</u>	<u>17,544</u>

**14. ELECTED MEMBERS REMUNERATION**

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

Meeting Fees	33,000	30,515
President's Allowance	5,250	5,250
Deputy President's Allowance	1,313	1,313
Travelling Expenses	14,000	8,071
Telecommunications Allowance	16,600	11,128
	<u>70,163</u>	<u>56,277</u>

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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

**(a) Reconciliation of Cash**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - Unrestricted	300,000	647,214	422,934
Cash - Restricted	2,006,306	2,123,520	1,685,959
	<u>2,306,306</u>	<u>2,770,734</u>	<u>2,108,893</u>

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

Plant Replacement Reserve	424,517	414,163	408,318
Aged Care Units Reserve	146,627	66,563	65,674
Community Housing Reserve	39,206	38,250	37,741
Council Staff Housing Reserve	33,590	32,771	31,781
Employee Entitlements Reserve	93,663	91,379	89,920
Public Amenities & Buildings Reserve	244,773	539,974	133,834
Bencubbin Aquatic Centre Development Reserve	809,452	740,929	727,864
Community Bus Replacement Reserve	115,379	112,565	111,153
Bencubbin Recreation Complex Reserve	8,166	7,967	689
Office Equipment Reserve	15,984	15,594	15,388
Economic Development Reserve	4,260	4,156	5,178
Integrated Planning/Financial Reporting Reserve	1,985	16,571	16,350
Beacon Accommodation Reserve	68,705	42,639	42,069
	<u>2,006,307</u>	<u>2,123,521</u>	<u>1,685,959</u>

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

Net Result	1,467,643	(304,130)	(358,950)
Depreciation	2,265,658	2,257,411	2,850,550
(Profit)/Loss on Sale of Asset	76,396	9,113	224,452
(Increase)/Decrease in Receivables	211,520	(304,738)	42,195
(Increase)/Decrease in Inventories	0	(8,639)	52,802
Increase/(Decrease) in Payables	4,466	(36,240)	(14,011)
Increase/(Decrease) in Employee Provisions	168,764	(36,743)	0
Grants/Contributions for the Development of Assets	(2,748,198)	(1,866,146)	(2,832,113)
<b>Net Cash from Operating Activities</b>	<u>1,446,249</u>	<u>(290,112)</u>	<u>(35,075)</u>

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

Bank Overdraft Limit (Pre Approved)	500,000	500,000	500,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	20,000	20,000	20,000
Credit Card Balance at Balance Date	0	(670)	0
<b>Total Amount of Credit Unused</b>	<u>520,000</u>	<u>519,330</u>	<u>520,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>1,299,424</u>	<u>289,774</u>	<u>321,692</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-17 \$</b>
Police Licencing	9,515	240,000	(248,000)	1,515
Aged Care Beautification	829	0	0	829
Unclaimed Monies	159	0	0	159
Nomination Deposits	0	120	(120)	0
Tree Planting Nursery	1,000	0	0	1,000
Sundry Creditors	745	0	(745)	0
Housing Bonds	11,060	1,500	(1,500)	11,060
Staff Social Club	5,732	5,000	(5,000)	5,732
Deposit on Land	1,000	0	0	1,000
	<u>30,040</u>	<u>246,620</u>	<u>(255,365)</u>	<u>21,295</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2016/17.

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

**Workers Camp located at Bencubbin Caravan Park**

**(a) Background**

Construction of the Workers Camp was completed in August 2015. Prior to the development of this camp, there was no accommodation available in the Shire of Mt Marshall or nearby for construction workers.

Watercorp is currently undertaking considerable repair maintenance and development work in relation to water collection, storage and transfer in the Eastern Wheatbelt. Council has taken the opportunity to fill a gap by providing accommodation for this and other future projects in the area. This will generate and support additional economic activity in the Shire of Mt Marshall. Council is confident that this facility will continue to provide a much needed service for the region in years to come.

The Workers Camp comprises cabins, camp kitchen and storage and accommodates up to 21 people. Construction and development cost \$340,121.

**(b) Budgeted Income & Expenditure 2016/17**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Rental Income	125,627	301,505	147,600
Cleaning Expenses - Workers Camp	34,734	38,335	26,235
Insurance Workers Camp	1,000	0	1,000
Repairs & Maintenance	2,000	35,007	10,000
Utilities Workers Camp	0	12,536	25,000
Depreciation Workers Camp	14,000	7,892	14,000
	<u>51,734</u>	<u>93,770</u>	<u>76,235</u>
Projected net income	<u>73,893</u>	<u>207,735</u>	<u>71,365</u>

<b>SHIRE OF MT MARSHALL</b> <b>Summary Of Schedules - Schedule 2</b> <b>For Period Ended</b> <b>30 June 2017</b>							
	<b>Sched No</b>	<b>2016/17 Budget</b>		<b>2015/16 Actuals</b>		<b>2015/16 Budget</b>	
		<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
<b>OPERATING</b>							
General Purpose Funding	3	3,589,641	64,551	2,393,345	104,005	2,437,992	89,128
Governance	4	9,249	387,232	25,154	422,497	8,950	441,868
Law, Order & Public Safety	5	16,003	113,226	18,885	51,728	19,307	61,334
Health	7	0	161,884	0	137,541	0	130,859
Education & Welfare	8	77,674	230,311	62,202	268,518	57,912	263,472
Housing	9	163,020	367,283	161,945	278,685	112,200	368,642
Community Amenities	10	90,890	231,053	75,105	279,094	70,250	282,995
Recreation & Culture	11	56,523	903,352	73,967	878,554	70,700	863,190
Transport	12	1,714,118	2,711,489	1,925,457	2,787,734	1,857,213	3,426,071
Economic Services	13	204,163	392,932	376,163	347,148	240,400	466,699
Other Property & Services	14	80,100	41,225	97,769	60,945	120,900	66,694
<b>Total Operating</b>		<b>6,001,380</b>	<b>5,604,537</b>	<b>5,209,992</b>	<b>5,616,447</b>	<b>4,995,824</b>	<b>6,460,950</b>
<b>CAPITAL</b>							
General Purpose Funding	3	10,332	10,332	12,926	28,244	9,783	51,722
Governance	4	0	65,000	2,727	9,783	0	30,000
Law, Order & Public Safety	5	0	0	0	0	0	0
Health	7	0	0	0	0	0	0
Education & Welfare	8	0	21,600	0	0	0	0
Housing	9	0	52,278	0	117,595	0	131,059
Community Amenities	10	0	154,190	99,598	62,054	116,175	327,960
Recreation & Culture	11	1,070,800	2,843,848	0	101,148	990,000	2,966,000
Transport	12	0	2,770,313	0	2,288,399	0	2,750,879
Economic Services	13	0	29,661	0	362,424	0	241,703
Other Property & Services	14	0	0	0	0	0	0
<b>Total Capital</b>		<b>1,081,132</b>	<b>5,947,223</b>	<b>115,252</b>	<b>2,969,648</b>	<b>1,115,958</b>	<b>6,499,323</b>
<b>TOTAL INCOME &amp; EXPENDITURE</b>		<b>7,082,513</b>	<b>11,551,760</b>	<b>5325243</b>	<b>8586095</b>	<b>6,111,781</b>	<b>12,960,273</b>
<b>RESERVE MOVEMENTS/NEW LOANS</b>							
Transfer to Reserves			228,088		226,502		
Proceeds of New Debentures		1,173,900				1,300,000	
Transfer from Reserves		345,300		200,000		607,000	
<b>Total Reserve Movements</b>		<b>1,519,200</b>	<b>228,088</b>	<b>200,000</b>	<b>226,502</b>	<b>1,907,000</b>	<b>0</b>
Less Depn For Year		2,265,658		2,257,411		2,850,550	
Plus Loss on Sale of Asset		78,396		13,000		224,452	
Less Profit on Sale of Asset			2,000		3,887		
Movements in Accruals		0		3,222		344	
Plus value Of assets Sold		115,000		75,210		226,000	
		<b>11,060,766</b>	<b>11,781,848</b>	<b>7,874,086</b>	<b>8,816,484</b>	<b>11,320,127</b>	<b>12,960,273</b>
<b>Surplus July 1 B/Fwd</b>							
Muni Funds		721,082		1,663,480		1,640,146	
		<b>11,781,848</b>	<b>11,781,848</b>	<b>9,537,566</b>	<b>8,816,484</b>	<b>12,960,273</b>	<b>12,960,273</b>
<b>Balance Carried Forward</b>							
Muni Fund			0		0		0
		<b>11,781,848</b>	<b>11,781,848</b>	<b>9,537,566</b>	<b>8,816,484</b>	<b>12,960,273</b>	<b>12,960,273</b>
<b>Surplus/(Deficit)</b>			0		721,082		(0)
		<b>11,781,848</b>	<b>11,781,848</b>	<b>9,537,566</b>	<b>9,537,566</b>	<b>12,960,273</b>	<b>12,960,273</b>

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 031 Rates Revenue

##### General Rates

0312001	Rates - UV			(1,230,024)		(1,170,801)		(1,170,077)	
	60,681,998	@	0.02027	317 Properties					
0312011	Rates - GRV			(93,498)		(90,106)		(93,184)	
	789,070	@	0.11849	131 Properties					
0312021	Rates Minimum - UV			(8,740)		(9,360)		(11,880)	
	184,749	@	\$380	23 Properties					
0312031	Rates Minimum - GRV			(15,960)		(14,400)		(14,400)	
	30,635	@	\$380	42 Properties					
0312040	Rates Minimum - Mining			(3,066)		(2,274)		0	
	38,801	@	0.02027	1 Properties					
	12,875	@	\$380	6 Properties					
				\$786					
				\$2,280					

#### Total General Rates Levied

				(1,351,288)		(1,286,941)		(1,289,541)	
0311001	Rates Discount			75,000		76,901		65,000	
				(1,276,288)		(1,210,040)		(1,224,541)	

#### Rates to be Raised

##### Other Income in Relation to Rates

0311011	Rates Written-off/Adjustments			1,900		1,909		200	
0312151	CBH Contribution to Rates			(14,300)		(13,851)		(13,600)	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(7,968)		0		0	
0312171	Rates - Back Rates			0		(79)		0	
0312181	Movement in Excess Rates			11,099		21,548		0	
0332031	Rates Instalment Interest Fee			0		0		0	
0332041	Rates Administration Fee			(900)		(870)		(1,200)	
				(10,169)		8,657		(14,600)	

#### 031 Rates Revenue Expenses

0311021	Valuation Expenses				8,900		8,658		7,800
0312051	Rates Penalty			(16,900)		(16,917)			(12,000)
0311552	Alloc Administration Expenses				54,273		93,401		91,400
<b>Total</b>				<b>(16,900)</b>	<b>63,173</b>	<b>(16,917)</b>	<b>102,059</b>	<b>0</b>	<b>87,200</b>

## Budget 2016/17 Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 033 Other General Purpose Funding

##### Operating Income

0032203	Royalties 4 Regions - CLGF	0		0		0	
0322001	Federal - Financial Assistance Grant - General	(1,398,711)		(694,731)		(692,157)	
1222041	Federal - Financial Assistance Grant - Roads	(813,107)		(380,909)		(447,827)	
0332011	Interest on Investments	(20,000)		(30,217)		(15,000)	
0332021	Interest on Reserves	(53,088)		(66,501)		(41,939)	
0332091	Interest On Self Supporting Loan	(1,378)		(2,687)		(1,928)	
<b>Total</b>		<b>(2,286,284)</b>		<b>(1,175,045)</b>		<b>(1,198,851)</b>	

##### Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting		1,378		1,946		1,928
<b>Total</b>			<b>1,378</b>		<b>1,946</b>		<b>1,928</b>

##### Capital Income

0334040	Loan Principal Receivable - Loan 119	(10,332)		(12,926)		(9,783)	
<b>Total</b>		<b>(10,332)</b>		<b>(12,926)</b>		<b>(9,783)</b>	

##### Capital Expenditure

0333001	Principal Repayment on Loan 119		10,332		9,783		9,783
0333050	Transfer of Interest to Reserves		0		0		41,939
<b>Total</b>			<b>10,332</b>		<b>9,783</b>		<b>51,722</b>

### 03 General Purpose Funding Totals

Total Operating Income	(3,589,641)	(2,393,345)	(2,437,992)
Total Operating Expenditure	64,551	104,005	89,128
Total Capital Income	(10,332)	(12,926)	(9,783)
Total Capital Expenditure	10,332	9,783	51,722

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 041 Members of Council

#### Operating Income

0412001 Reimbursement - Members of Council

**Total**

0		(160)		0	
<b>0</b>		<b>(160)</b>		<b>0</b>	

#### Operating Expenditure

0411001	Travelling Expenses- Councillors		14,000		8,071		5,280
0411011	Conference Expenses - Councillors		19,500		12,368		15,900
0411021	Election Expenses		0		10,384		13,500
0411031	President's Allowance		5,250		5,250		5,250
0411041	Deputy President's Allowance		1,313		1,313		1,313
0411051	Refreshments & Receptions		10,000		6,888		10,900
0411061	Insurance - Councillors		4,050		3,357		3,575
0411071	Subscriptions		32,461		20,687		21,200
	WALGA Tax Service	1,385					
	WALGA Governance	307					
	WALGA Local Laws	590					
	WALGA Employee Relations	2,127					
	WALGA	7,515					
	WALGA Council Connect	3,000					
	WALGA Procurement	2,400					
	Local Government Managers Australia - WA	500					
	Heartlands Western Australia inc	385					
	Great Eastern Country Zone WALGA	4,532					
	Rural Water Council	150					
	Beacon Central CRC Corporate Membership	70					
	CEACA	8,000					
	Shire of Narembreen w/belt railway retent'n alliance	500					
	Other	1,000					
0411082	Other Minor Expenditure Members of Council		1,000		305		1,000
0411091	Telephone Subsidy - Councillors		16,600		11,128		12,250
0411092	Councillor Ipad Expenses		5,000		3,523		8,400
0411101	Councillors Fees		33,000		30,515		32,500
0411121	Training - Elected Member		2,500		2,277		2,500
0411151	Maintenance - Council Chambers		1,300		385		900
0411161	Public Relations & Donations		10,500		6,170		8,150
	Lions Rates	450					
	Beacon Central Rates	1,100					
	Staff Retirement/Resignation Gift/Function	2,000					
	Promotional Materials	250					
	Ties	400					
	Councillor Retirement - Gift / Function	0					
	Framing Councillor Photos	300					
	West Australian Notices	300					
	Plaques/Engraving	200					
	Flowers	500					
	Other	2,000					
	Res2014/034 - CEO delegated authority	3,000					
0411171	Professional Advice & Support		0		0		0
0411400	Alloc Administration Expenses		172,998		245,178		240,000
<b>Total</b>			<b>329,472</b>		<b>367,799</b>		<b>382,618</b>



# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 04 Governance

#### 042 Administration General

##### Operating Income

0422011	Profit on Disposal Of Asset	0		0		0	
0422021	Interest on Overdue Debtors	0		(9)		0	
0422023	Debt Collection Income	0		(570)		0	
0422041	Roundings Surplus/Deficit	1		(3)		0	
0422061	Photocopying & Secretarial	(50)		(153)		(50)	
0422062	Freedom of Information Fees	0		(30)		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(4,000)		(18,207)		(4,000)	
0422081	Rate Enquiry Fees	(1,000)		(1,443)		(500)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,100)	
0422101	EFTPOS Charges	(200)		(217)		(300)	
<b>Total</b>		<b>(9,249)</b>		<b>(24,630)</b>		<b>(8,950)</b>	

##### Operating Expenditure

0411141	Depreciation - Land & Buildings		14,700		14,696		14,700
0421001	Workers Comp - Administration		14,000		14,000		14,000
0421011	Salaries - Administration		495,821		602,721		501,761
0421012	Removal Expenses		6,000		3,151		5,000
0421013	Recruitment fees		10,000		3,697		0
0421022	Accrued Annual & LSL - Administration Staff		0		(33,454)		(2,400)
0421031	Superannuation - Administration		68,170		59,950		65,389
0421051	Other Expenses - Administration		5,000		2,936		5,300
0421071	Office Equipment Maintenance - Admin		8,000		7,358		4,700
0421081	Computer Equipment Maintenance - Admin		21,000		10,696		17,900
	Telstra Internet Utility Charges	5,000					
	Toshiba Laptop	3,000					
	Computer equipment maintenance	13,000					
0421091	Telephone - Admin		17,000		16,526		7,800
0421101	Advertising - Administration		8,000		4,849		10,600
0421111	Photocopier Supplies		5,000		1,360		0
0421121	Postage		1,700		1,607		1,500
0421131	Bank Fees		3,000		2,512		1,800
0421141	Vehicle Expenses - Admin		16,000		16,951		15,900
0421151	Travel & Accommodation - Admin		4,500		3,086		4,500
0421161	Audit Fees		40,000		35,896		32,400
0421181	Legal Expenses		20,000		35,803		2,300
0421191	Electricity - Admin		5,000		4,236		5,700
0421211	Insurance - Admin Building		3,500		3,324		3,500
0421231	Training Expenses - Admin		7,000		4,263		10,400
0421251	Consultants - Admin		77,500		86,101		146,800
	UHY - Fringe Benefits Tax Return	2,500					
	Integrated Planning	35,000					
	Accounting Support	40,000					
0421261	Insurance - Admin		23,000		22,160		22,000
0421271	Loss on Sale of Asset - Admin		0		0		0
0421281	Depreciation - Admin Furniture & Equipment		1,500		1,424		0
0421283	Depreciation- Admin - Plant & Equipment		5,200		5,042		3,100
0421291	Printing & Stationery - Admin		10,000		7,062		10,000
0421301	Fringe Benefits Tax - Admin		7,500		7,215		6,700
0421321	Conference Expenses - Admin		10,000		3,159		5,000
0421331	Staff Uniform - Admin		3,200		2,026		3,200
0421361	Minor Office Equipment		2,000		0		1,000
	Includes Dishwasher						
0421371	Computer Support & Software Subscriptions		61,525		60,127		52,485
	Annual IT Vision Licence	20,435					
	SynergySoft Database & User Licence	1,690					
	IT Vision support	5,000					
	IT Vision User Group Subscription	650					
	WALGA Web Hosting	12,000					
	Wallis Computing IT Support agreement	20,000					
	Adobe	650					
	Indesign	600					
	Other	500					
0421381	Maintenance - Administration Building		29,818		28,010		28,562
	01 Wages	9,775					
	01 Wages Overheads	6,843					
	10 Materials	12,200					
	11 Contracts	1,000					
0421402	Administration Rental Subsidy - Exp		13,000		8,701		0
0421501	Staff Housing Allocated		0		(1)		0
0421999	Less Admin Allocated		(1,017,635)		(1,047,189)		(1,001,598)
			<b>(0)</b>		<b>(0)</b>		<b>0</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 043 Other Governance

#### Operating Income

0432003 Community Event Sponsorship

**Total**

0		(364)		0	
0		(364)		0	

#### Operating Expenditure

0411401 Alloc Administration Expenses

0431001 NEWROC

0431011 Junior Council

0431021 Community Events & Functions

0441021 RTG Expenditure

*Return Unspent Grants*

**Total**

	27,138		23,351		22,900
	8,000		27,559		23,700
	700		311		650
	10,000		3,477		12,000
	11,922		0		0
	57,760		54,698		59,250

#### Transfers from Reserves/Debenture Proceeds

0433051 Transfer from Integrated Plan/Financial Reporting Res

(15,000)		0		0	
(15,000)		0		0	

#### Other Capital Income

0422012 Proceeds On Disposal of Asset

0422022 Realisation On Disposal of Asset

(20,000)		(2,727)		0	
20,000		0		0	
0		(2,727)		0	

#### Capital Expenditure

0422030 Transfer to Employee Entitlements Reserve

0422040 Transfer to Office Equipment Reserve

0423031 Purchase Vehicle - Admin

0423021 Purchase Furniture & Equipment

0433050 Transfer to Integrated Plann/Fin Reporting Reserve

**Total**

	2,284		3,222		0
	390		509		0
	65,000		0		0
	0		28,244		30,000
	414		542		0
	68,089		32,516		30,000

## 04 Governance Totals

Total Operating Income

Total Operating Expenditure

Total Transfers from Reserves/Debenture Proceeds

Total Other Capital Income

Total Capital Expenditure

(9,249)	(25,154)	(8,950)
387,232	422,497	441,868
(15,000)	0	0
0	(2,727)	0
68,089	32,516	30,000

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

#### 051 Fire Prevention

##### Operating Income

0332061 FESA - CAT 5 Misc Penalty  
0512001 Reimbursements Fire Prevention  
0512011 Grant - FESA

##### Total

(500)		(627)		0	
0		0		0	
(14,303)		(17,031)		(17,707)	
<b>(14,803)</b>		<b>(17,658)</b>		<b>(17,707)</b>	

##### Operating Expenditure

0511001 Fire Insurance  
0511011 Office Expenses - Advertising, Telephone, Sundry  
0511021 Purchase of Minor Equipment - Protective Clothing  
0511031 Communication Maintenance & Repairs  
    05 Insurance 70  
    10 Telephone 1500  
    10 Other R&M 100  
0511041 Fire Equipment Maintenance  
0511051 Fire Fighting  
    01 Wages 552  
    01 Wages Overheads 386  
0511061 Fire Fighting - Training  
0511071 Fire Sheds Maintenance  
    07 Synergy 600  
    05 Insurance 400  
    10 ESL 200  
    10 R&M 600  
0511081 Protective Burning  
0511091 Fire Breaks  
    01 Wages 701  
    01 Wages Overheads 491  
    18 Plant 550  
    19 Depreciation 300  
0511400 Alloc Administration Expenses  
0511401 Depreciation Fire Prevention Land & Bldgs  
0511402 Depreciation Fire Prevention Plant & Equip.  
0511404 Depreciation Fire Infra Other

##### Total

	7,500		7,370		7,370
	400		0		400
	3,000		2,756		3,000
	1,670		1,536		2,320
	3,500		2,881		6,000
	939		90		998
	2,000		0		0
	1,800		1,699		1,520
	1,200		1,196		0
	2,041		1,163		2,674
	30,506		0		0
	4,500		4,324		4,500
	13,100		13,119		16,600
	300		340		300
	<b>72,456</b>		<b>36,473</b>		<b>45,682</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 05 Law, Order and Public Safety

### 052 Animal Control

#### Operating Income

0522021 Dog Registration Fees

#### Total

(1,200)		(1,226)		(1,600)	
(1,200)		(1,226)		(1,600)	

#### Operating Expenditure

0521001 Pound Maintenance

0521011 Animal Destruction & Disposal

0521021 Animal Control Expenses - Other

0521022 Ranger Services

0521400 Alloc Administration Expenses

0522031 Depreciation Animal Control Land & Bldgs

#### Total

	500		0		1,000
	500		0		1,000
	200		4		200
	7,000		6,257		3,500
	15,268		6,746		164
	0		0		0
	23,468		13,007		5,864

### 053 Other Law, Order and Public Safety

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0531001 Emergency Management Expenses

House Numbering - Bencubbin and Beacon

01 Wages

01 Wages Overheads

10 Materials

0531400 Alloc Administration Expenses

1481011 Vandalism Repairs

#### Total

4,309

3,016

1,000

	8,325		1,913		9,287
	8,477		0		0
	500		334		500
	17,302		2,247		9,787

#### Capital Income

#### Total

0		0		0	
0		0		0	

#### Capital Expenditure

#### Total

	0		0		0
	0		0		0
	0		0		0

## 05 Law, Order and Public Safety Totals

Total Operating Income

Total Operating Expenditure

Total Capital Income

Total Capital Expenditure

(16,003)	(18,885)	(19,307)		
113,226	51,728	61,334		
0	0	0		
0	0	0		

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 073 Health Inspection & Admin

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0731001 EHO - Regional Health Group Scheme  
0731400 Alloc Administration Expenses

#### Total

	35,410		25,726		36,000
	6,785		23,351		22,900
	42,195		49,076		58,900

### 074 Health - Pest Control

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0741001 Mosquito Control  
    01 Wages 1,846  
    01 Wages Overheads 1,292  
    10 Materials 500  
0741011 Alloc Administration Expenses

#### Total

	3,638		4,272		3,779
	6,785		7,006		6,900
	10,423		11,278		10,679

### 075 Health - Preventative Services Other

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0751001 Analytical Expenses  
0751400 Alloc Administration Expenses

	400		350		500
	15,268		4,670		4,600
	15,668		5,020		5,100

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 076 Other Health

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0761001	Ambulance Services		300		288		300
0761002	Ambulance Sheds		200		230		200
0761011	Hospital		0		0		0
0761021	NEWROC Medical Fund Contribution		6,250		0		0
0761041	Silver Chain House - Beacon - Maintenance		2,480		2,551		2,480
06	Water	400					
05	Insurance	680					
10	R&M	400					
15	Rates	1,000					
0760151	Bencubbin Silver Chain Garden Maintenance		1,000		2,511		1,000
0761550	Health - Legal Expenses		5,000		0		0
0761061	Land & Buildings Depreciation - Other Health		3,100		3,008		3,100
0761062	Plant & Equipment Dep'n - Other Health		0		0		0
0761400	Alloc Administration Expenses		15,268		9,339		9,100
0761500	Medical Practice Expenses - 30% Share		60,000		54,240		40,000
<b>Total</b>			<b>93,598</b>		<b>72,167</b>		<b>56,180</b>

#### Capital Expenditure

	0		0		0
	0		0		0

## 07 Health Totals

Total Operating Income	0	0	0
Total Operating Expenditure	161,884	137,541	130,859
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 081 Other Education

#### Operating Income

0812001 Childcare Fees Charged

(17,000)		0		0	
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**Total**

(17,000)		0		0	
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#### Operating Expenditure

0811001 School Grounds

	0		0		400
--	---	--	---	--	-----

0811002 Little Bees Family Day Care Salaries

	54,974		0		0
--	--------	--	---	--	---

01 Wages

50,204

02 Superannuation

4,769

0811003 Little Bees Family Day Care Expenses

	5,000		0		0
--	-------	--	---	--	---

0811051 Depreciation Land & Buildings - Other Housing

	14,300		14,306		14,000
--	--------	--	--------	--	--------

0811400 Alloc Administration Expenses

	6,785		11,675		11,400
--	-------	--	--------	--	--------

**Total**

	81,059		25,982		25,800
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### 082 Aged & Disabled Welfare

#### Operating Income

0822021 Rent - Aged Care Units

(21,400)		(21,390)		(18,800)	
----------	--	----------	--	----------	--

0822032 Grant - Aged Friendly Communities

0		0		0	
---	--	---	--	---	--

**Total**

(21,400)		(21,390)		(18,800)	
----------	--	----------	--	----------	--

#### Operating Expenditure

0821001 Senior Citizen's/Masonic Hall

	4,534		4,464		4,415
--	-------	--	-------	--	-------

06 Water

300

01 Labour

1,450

01 Labour Overheads

1,015

05 Insurance

600

10 R&M

420

07 Electricity

320

15 Rates

430

0821021 Annual Senior's Trip

	2,700		0		2,700
--	-------	--	---	--	-------

0821031 Aged Care Units

	37,258		31,875		33,715
--	--------	--	--------	--	--------

01 Labour

8,087

01 Labour Overheads

5,661

05 Insurance

1,820

06 Water

3,000

10 R&M

15,000

07 Electricity

90

15 Rates

3,300

10 CRC Sec Services

300

0821421 Improvements for Seniors - Aged Care Grant

	0		48,907		50,000
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ACROD Parking

Improved footpaths/ paving in key access routes in Bencubbin

0821051 Depreciation - Welfare Aged Land & Bldgs.

	12,000		11,966		12,300
--	--------	--	--------	--	--------

0821400 Alloc Administration Expenses

	6,785		25,187		24,700
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**Total**

	63,278		122,400		127,831
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## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 084 Other Welfare

#### Operating Income

0842011 Reimbursement - Paid Parental Leave  
0842021 Family Support Grant

0		0		0	
(39,274)		(40,812)		(39,112)	
<b>(39,274)</b>		<b>(40,812)</b>		<b>(39,112)</b>	

#### Total

#### Operating Expenditure

0841001 Family Support/Com. Dev. Officer - Salaries  
0841011 Family Support/Com. Dev. Officer - Superannuation  
0841021 Family Support/Com. Dev. Officer - Other  
0841031 Family Support/Com. Dev. Officer - LSL  
0841041 Family Support/Com. Dev. Officer - Annual Leave  
0841045 Accrued Annual and LSL - Family Support/Com. Dev. Officer  
0841051 Family Support/Com. Dev. Officer - Insurance  
0841061 Family Support/Com. Dev. Officer - Conference/Training  
0841111 Central Wheatbelt Agcare - Donation  
0841400 Alloc Administration Expenses

	58,362		59,621		56,750
	5,544		4,964		5,391
	2,500		2,442		0
	0		0		0
	0		0		0
	0		4,632		0
	2,000		2,000		2,000
	1,600		1,612		1,600
	700		500		700
	15,268		44,365		43,400
<b>Total</b>	<b>85,975</b>		<b>120,136</b>		<b>109,841</b>

#### Capital Income

0821039 Transfer from Aged Care Units Reserve

(21,600)		0		0	
<b>(21,600)</b>		<b>0</b>		<b>0</b>	

#### Total

#### Capital Expenditure

0821040 Transfer to Aged Care Units Reserve  
*Interest*  
*Resolution 2015/049 re CEACA*  
0823041 Purchase Land & Buildings - Welfare Aged  
*CEACA Land Assembly*

1,664  
100,000

	101,664		2,177		0
	21,600		0		0
<b>Total</b>	<b>123,264</b>		<b>2,177</b>		<b>0</b>

0

0

0

## 08 Education and Welfare Totals

Total Operating Income	(77,674)	(62,202)	(57,912)
Total Operating Expenditure	230,311	268,518	263,472
Total Capital Income	(21,600)	0	0
Total Capital Expenditure	123,264	2,177	0



# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 091 Staff Housing

##### Operating Income Staff Housing

0422031	Admin Housing Rental Income	(7,600)		(7,560)		(5,100)	
0842001	Community Housing - Rent	(47,300)		(47,330)		(33,200)	
0912001	Engineering Housing Subsidy - Inc	(17,420)		(20,644)		0	
0912002	Administration Rental Subsidy - Inc	(13,000)		(8,701)		0	
1432001	Reimbursement Housing Expenses Engineering Staff	(3,100)		(3,141)		(1,900)	
1432011	Engineering Houses - Rent	(49,000)		(48,975)		(52,900)	
<b>Total</b>		<b>(137,420)</b>		<b>(136,352)</b>		<b>(93,100)</b>	

##### Operating Expenditure: Staff Housing

0421391	Interest on Loan 111		0		0		0
0841151	Depreciation - Staff Housing Land & Buildings		47,900		47,935		41,900
0901400	Allocation of Admin		28,830		19,272		18,900
0911204	Less Housing Expenses Allocated		0		0		0
0921281	Interest on Loan 118		9,683		12,807		12,817
1431251	Interest on Loan 115		0		643		1,397
9111001	Staff Housing Maintenance		116,728		102,927		102,667

Note: Refer separate Job Numbers for each house at end of this Schedule

01	Wages	8,693
01	Wages Overheads	6,085
05	Insurance	11,650
06	Water	12,000
07	Electricity	2,200
10	Materials	75,000
18	Plant	700
19	Depreciation	400

<b>Total</b>		<b>203,141</b>		<b>183,584</b>		<b>177,682</b>	
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# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 093 Community Housing

##### Operating Income

1362001 Rental Income - Housing Other

(25,600)		(25,593)		(19,100)	
<b>(25,600)</b>		<b>(25,593)</b>		<b>(19,100)</b>	

**Total**

##### Operating Expenditure: Public Housing

0841123 Community Housing Maintenance

Note: Refer separate Job Numbers for each house at end of this Schedule

06	Water	8,000
01	Wages	2,749
01	Wages Overheads	1,924
05	Insurance	5,040
10	R&M	50,000
07	Electricity	2,600
15	Rates	8,900

	79,214		63,273		106,885

1361041 Maintenance - Housing - Other

Note: Refer separate Job Numbers for each house at end of this Schedule

01	Wages	196
01	Wages Overheads	137
06	Water	5,000
05	Insurance	2,500
10	R&M	4,000
15	Rates	3,500

	15,332		16,595		14,478

0931010 Loss on Disposal of Sale of Housing

Proceeds (20,000)

Written down value

B09001 House Lot 168 Collin St Bencubbin 59,396

L09006 Land Lot 168 Collin St Bencubbin 15,000

	54,396		0		54,396

1361100 Depreciation Land & Buildings - Community Housing

	15,200		15,232		15,200
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**Total**

	<b>164,142</b>		<b>95,101</b>		<b>190,959</b>
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##### Transfers from Reserves/Debenture Proceeds

0914050 Transfer from Council Staff Housing Reserve

0		0		0	
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**Total**

<b>0</b>		<b>0</b>		<b>0</b>	
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##### Other Capital Income

0931110 Proceeds on Disposal of Housing Properties

0931120 Realisation on Disposal of Housing Properties

(20,000)		0		(20,000)	
20,000		0		20,000	

**Total**

<b>0</b>		<b>0</b>		<b>0</b>	
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##### Capital Expenditure

0913041 Land & Buildings - Staff Housing

0933041 Improvements Lot 166 and 167 Collins Street

Job# 8545 Improvements Lot 166

Job# 8546 Improvements Lot 167

0913042 Transfer to Council Staff Housing Reserve

0841130 Transfer to Community Housing Reserve

0913001 Principal Repayment on Loan 111

0913002 Principal Repayment on Loan 118

0913003 Principal Repayment on Loan 115

	0		446		0
	0		36,091		50,000
	819		1,613		0
	956		1,249		0
	0		0		0
	52,278		49,143		49,143
	0		31,916		31,916

**Total**

	<b>54,054</b>		<b>120,457</b>		<b>131,059</b>
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(0)

0

0

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 09 Housing totals

Total Operating Income	(163,020)	(161,945)	(112,200)
Total Operating Expenditure	367,283	278,685	368,642
Total Transfers from Reserves/Debenture Proceeds	0	0	0
Total Other Capital Income	0	0	0
Total Capital Expenditure	54,054	120,457	131,059

### Job Numbers for Housing Operating Costs

#### Job No Description

#### 9111001 Staff Housing Maintenance

9941	Lot 161 Brown St Bencubbin
9942	Lot 248 Brown St Bencubbin
9943	Lot 229 Murray St Bencubbin
9944	Lot 5 Hammond St Bencubbin
9945	Lot 77 Monger St Bencubbin
9946	Lot 19 Rowland St Beacon
9947	Lot 247 Brown St Bencubbin
9949	Lot 1/93 Monger St Bencubbin
9950	Lot 2/93 Monger St Bencubbin
9951	Lot 1/92 Monger St Bencubbin
9952	Lot 2/92 Monger St Bencubbin
9953	Lot 168 Collins St Bencubbin
9967	92/93 Monger St Bencubbin
9968	Lot 224 Rowlands St, Bencubbin
9969	Lot 1/800 Baxter St, Bencubbin
9970	Lot 2/800 Baxter St, Bencubbin

#### 0841123 Community Housing Maintenance

9957	Lot 101 Broadbent St, Beacon
9958	Lot 87 Dunne St Beacon
9959	Lot 30 Rowlands St Beacon
9960	Lot 86 Dunne St Beacon
9961	Lot 64 Brown St Bencubbin
9962	Lot 3 Hammond St, Bencubbin
9963	Lot 166 Collins St, Bencubbin
9964	Lot 167 Collins St, Bencubbin
9965	Lot 1/97 Monger St Bencubbin
9966	Lot 2/97 Monger St Bencubbin

#### 1361041 Maintenance - Housing - Other

9940	Lot 158 Brown St Bencubbin
9948	Lot 28 Rowlands St Beacon
9954	Lot 156 Brown St Bencubbin

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 101 Sanitation - Household Refuse

#### Operating Income

1012001	Charges - Residential Rubbish Collection
1022021	Charges - Recycling Collection

(42,900)		(32,890)		(32,400)	
(30,090)		(23,760)		(23,700)	
<b>(72,990)</b>		<b>(56,650)</b>		<b>(56,100)</b>	

#### Total

#### Operating Expenditure

1011001	Domestic Collection		26,356		23,945		28,100
	Avon Waste						
1011002	Recycling Kerbside Collection		26,896		26,709		27,600
	Avon Waste						
1011011	Refuse Site Maintenance		24,578		30,343		28,546
	01 Wages	4,516					
	01 Wages Overheads	3,161					
	10 Materials	6,200					
	18 Plant	7,500					
	19 Depreciation	3,200					
1011051	Depreciation - Land & Buildings		1,700		1,692		2,200
1011400	Alloc Administration Expenses		15,268		16,345		16,000
<b>Total</b>			<b>94,798</b>		<b>99,035</b>		<b>102,446</b>

### 102 Sanitation - Other

#### Operating Income

1022001	Charges - Commercial Refuse Removal
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(8,400)		(7,700)		(7,700)	
<b>(8,400)</b>		<b>(7,700)</b>		<b>(7,700)</b>	

#### Total

#### Operating Expenditure

1021001	Refuse Collection - Industrial & Commercial		9,569		10,029		14,012
	01 Wages	3,276					
	01 Wages Overheads	2,293					
	10 Materials	4,000					
	18 Plant	0					
	19 Depreciation	0					
1021031	Clean-up Days		0		0		0
1021011	Refuse Collection - Street Bins		7,800		7,563		3,000
1021041	Waste & Recycling Education		0		0		0
1021052	Plant & Equipment Dep'n Sanitation		400		405		2,700
1021400	Alloc Administration Expenses		15,268		14,009		13,700
<b>Total</b>			<b>33,037</b>		<b>32,006</b>		<b>33,412</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 103 Sewerage

#### Operating Income

1032001 Septic Tank Pump Outs

**Total**

0		0		0	
<b>0</b>		<b>0</b>		<b>0</b>	

#### Operating Expenditure

1031001 Septic Tank Pump Outs

01 Wages

1031011 Pressure Line Sewer Maintenance

1031051 Land & Buildings - Dep'n Sewerage

1031053 Sewage - Depreciation

1031400 Alloc Administration Expenses

**Total**

0

	0		0		0
	1,000		0		1,000
	0		0		0
	600		599		200
	8,477		21,015		20,600
	<b>10,077</b>		<b>21,614</b>		<b>21,800</b>

### 104 Protection of Environment

#### Operating Income

1042012 Reimbursement - Protection of Environment

**Total**

(1,500)		(1,667)		0	0
<b>(1,500)</b>		<b>(1,667)</b>		<b>0</b>	<b>0</b>

#### Operating Expenditure

1041081 Landcare Expenses - Other

1041091 Insurance

1041106 Motor Vehicle Expenses

1041111 Community Greenhouse Operation

06 Water

05 Insurance

1041113 Native Perennial Forage Shrub Trials

1041151 Tree Planting/Gravel Pit Rehabilitation

1041155 Renewable Energy Scheme

1041160 Storm Water reuse

1041161 EEI Drainage

1041400 Alloc Administration Expense

1042061 Depreciation Prot. Environment Land & Bldgs.

1042062 Depreciation Prot. Environment Furn & Equip.

1042063 Depreciation Prot. Environment Plant & Equip.

**Total**

70

130

	15,000		15,253		12,000
	0		0		0
	1,000		995		1,000
	200		144		190
	0		0		0
	3,000		62		3,000
	0		0		0
	0		0		0
	0		0		0
	10,176		23,351		22,900
	1,600		1,600		1,300
	0		0		600
	9,700		9,675		9,700
	<b>40,676</b>		<b>51,080</b>		<b>50,690</b>

### 105 Town Planning

#### Operating Income

1052001 Town Planning Fees

**Total**

(1,500)		(1,280)		(2,500)	
<b>(1,500)</b>		<b>(1,280)</b>		<b>(2,500)</b>	

#### Operating Expenditure

1051001 Town Planning - External Consulting

1051400 Alloc Administration Expenses

**Total**

	1,000		950		4,600
	8,477		16,345		16,000
	<b>9,477</b>		<b>17,295</b>		<b>20,600</b>

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 106 Other Community Amenities

#### Operating Income

1062001	Cemetery Charges	(500)		(1,110)		(150)	
1062011	Portable Toilet Charges	(1,000)		(690)		(1,500)	
1062021	Community Bus Charges	(5,000)		(6,008)		(2,300)	
<b>Total</b>		<b>(6,500)</b>		<b>(7,808)</b>		<b>(3,950)</b>	

#### Operating Expenditure

1061001	Cemeteries		6,614		10,309		5,478
	01 Wages	3,732					
	01 Wages Overheads	2,612					
	05 Insurance	30					
	06 Water	240					
1061011	Portable Toilets		2,697		2,590		4,110
	01 Wages	587					
	01 Wages Overheads	411					
	18 Automatic Plant Recovery	1,700					
1061021	Public Toilets		8,701		9,380		9,059
	01 Wages	2,542					
	01 Wages Overheads	1,779					
	06 Water	600					
	05 Insurance	400					
	10 R&M	3,000					
	07 Electricity	300					
	15 Rates	80					
1061031	Community Bus		6,500		6,482		6,500
1061051	Depreciation Other Comm Amen.Land & Bldg		3,100		3,054		3,100
1061061	Depreciation Other Comm Amen. Plant & Equ.		5,100		5,116		5,100
1061062	Depreciation Other community Amen. Infra Other		100		120		100
1061400	Alloc Administration Expenses		10,176		21,015		20,600
<b>Total</b>			<b>42,987</b>		<b>58,064</b>		<b>54,047</b>

#### Capital Income

1042006	Grant - Water Projects	0		(99,598)		(116,175)	
<b>Total</b>		<b>0</b>		<b>(99,598)</b>		<b>(116,175)</b>	

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### Capital Expenditure

1043001	Land & Buildings - Community Amenities		5,000		21,284	56,000
8510	Unisex Toilet and Sullage - Beacon 2014/15 and 2015/16	0				
8549	Cemetery/Memorial Works	5,000				
1063009	Transfer to Community Bus Reserve		2,814		3,591	0
1063010	Transfer to Public Amenities/Bldg Reserve		0		18,566	0
1064001	Beacon and Bencubbin Water Collection Projects		149,190		40,770	271,960
8540	Beacon Capture Dam	40,117				
01	Wages	746				
01	Wages Overheads	522				
18	Plant	1,033				
19	Plant Depreciation	556				
10	Contractors/Materials	37,260				
8541	Beacon Rock Project	26,700				
01	Wages	0				
01	Wages Overheads	0				
18	Plant	0				
19	Plant Depreciation	0				
10	Contractors/Materials	26,700				
8542	Beacon Town Dam Project	41,416				
01	Wages	2,539				
01	Wages Overheads	1,777				
18	Plant	3,640				
19	Plant Depreciation	1,260				
10	Contractors/Materials	32,200				
8543	Bencubbin Dam Project	24,800				
01	Wages	0				
01	Wages Overheads	0				
18	Plant	0				
19	Plant Depreciation	0				
10	Contractors/Materials	24,800				
8544	Bencubbin Syphon Project	16,157				
01	Wages	746				
01	Wages Overheads	522				
18	Plant	1,033				
19	Plant Depreciation	556				
10	Contractors/Materials	13,300				
<b>Total</b>			<b>157,004</b>		<b>84,211</b>	<b>327,960</b>

### 10 Community Amenities Totals

Total Operating Income	(90,890)	(75,105)	(70,250)
Total Operating Expenditure	231,053	279,094	282,995
Total Capital Income	0	(99,598)	(116,175)
Total Capital Expenditure	157,004	84,211	327,960

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 111 Public Halls & Civic Centres

##### Operating Income

1112001	Bencubbin Hall - Shop Rental	(4,473)		(4,473)		(2,300)	
1112011	Contributions to Sturt Pea House	0		(2,450)		0	
1112100	Child Care fees Charged <i>Moved to Schedule 8</i>	0		(17,046)		(20,000)	
<b>Total</b>		<b>(4,473)</b>		<b>(23,969)</b>		<b>(22,300)</b>	

##### Operating Expenditure

1111001	Bencubbin Hall		9,171		8,397		9,841
	01 Wages	2,542					
	01 Wages Overheads	1,779					
	10 Materials	3,000					
	06 Water	250					
	05 Insurance	1,600					
1111011	Beacon Hall		32,409		23,647		15,326
	01 Wages	1,593					
	01 Wages Overheads	1,115					
	10 Materials/Contracts	25,000					
	06 Water	2,500					
	07 Electricity	0					
	05 Insurance	2,200					
1111021	Beacon Community Centre		0		0		0
1111031	Gabbin Hall		1,100		1,142		730
	10 Materials	300					
	06 Water	100					
	07 Electricity	200					
	05 Insurance	500					
1111041	Welbungin Hall		700		656		500
	10 Materials	200					
	05 Insurance	500					
1111051	Wialki Hall		1,250		1,204		800
	10 Materials	500					
	06 Water	100					
	07 Electricity	200					
	05 Insurance	450					
1111061	Sturt Pea House Expenses		9,171		13,685		8,278
	01 Wages	3,336					
	01 Wages Overheads	2,335					
	10 Materials	1,000					
	06 Water	600					
	07 Electricity	1,200					
	05 Insurance	700					
1111062	Sturt Pea House Child Care Worker <i>Moved to Schedule 8</i>		0		35,704		34,254
1111081	Beacon Central		0		0		0
1111091	Depreciation Halls Land & Buildings		57,900		57,887		57,900
1111092	Depreciation Halls Furniture & Equipment		300		300		300
1111093	Depreciation Halls Infra Other		50		40		50
1111400	Alloc Administration Expenses		16,961		18,681		18,300
<b>Total</b>			<b>129,011</b>		<b>161,342</b>		<b>146,279</b>



# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 112 Swimming Areas

##### Operating Income

1122001	Government Grant - Operational	(32,000)		(32,000)		(30,000)	
1122011	Aquatic Centre Fees	0		0		(1,800)	
<b>Total</b>		<b>(32,000)</b>		<b>(32,000)</b>		<b>(31,800)</b>	

##### Operating Expenditure

1121001	Aquatic Centre Salaries		20,488		18,306		19,891
1121011	Aquatic Centre - Superannuation		1,946		998		1,890
1121012	Accrued LSL - Acquatic Centre		0		0		0
1121021	Aquatic Centre - Water		25,000		20,261		12,200
1121031	Aquatic Centre - Electricity		8,500		6,420		6,300
1121041	Aquatic Centre - Chemicals		12,000		9,451		7,000
1121051	Aquatic Centre - Bus Subsidy		4,000		3,361		2,600
1121061	Aquatic Centre - Other		15,000		14,691		6,000
1121081	Aquatic Centre - Long Service Leave		0		1,717		0
1121101	Aquatic Centre Insurance W/Comp & Building		3,200		3,111		2,700
1121111	Aquatic Centre - Maintenance		26,638		25,931		46,261
01	Wages	2,464					
01	Wages Overheads	1,725					
18	Plant Op	300					
19	Plant Depn	150					
10	Materials	22,000					
1121121	Aquatic Centre - Protective Clothing		250		136		200
1121131	Aquatic Centre Staff Training		6,500		2,011		2,900
1121151	Depreciation Swimming Areas Land & Bldgs		5,100		4,905		5,100
1121152	Depreciation Swimming Areas Plant & Equip		0		0		0
1121153	Depreciation Swimming Areas Furn & Equip		2,400		2,289		2,400
1121154	Depreciation Swimming Areas - Infra Other		17,000		16,460		17,000
1121400	Alloc Administration Expenses		23,744		25,684		25,100
<b>Total</b>			<b>171,767</b>		<b>155,732</b>		<b>157,542</b>

#### 114 Libraries

##### Operating Income

1142001	Lost & Damaged Books - Charges	(100)		(52)		(100)	
<b>Total</b>		<b>(100)</b>		<b>(52)</b>		<b>(100)</b>	

##### Operating Expenditure

1141111	Library Maintenance		15,000		14,401		7,850
	<u>Job 1211 - Bencubbin Library</u>						
10	Materials/Freight	2,500					
	<u>Job 1212 - Beacon Library</u>						
10	Materials/Freight	2,500					
10	Annual Rent - Beacon Central	10,000					
1141112	Wages & Superannuation Library		6,398		7,298		8,594
1141400	Alloc Administration Expenses		35,621		35,608		34,900
<b>Total</b>			<b>57,019</b>		<b>57,307</b>		<b>51,344</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### 115 Other Culture

#### Operating Income

1152001 Charges - History Books

(50)		(65)		(400)	
<b>(50)</b>		<b>(65)</b>		<b>(400)</b>	

#### Total

#### Operating Expenditure

1151001 Agricultural Society

10 Materials - Donation

8,000

05 Insurance

500

1151011 Exhibition Pavillion & Showgrounds

1151021 Museums

10 Modifications to Sea Container

2,000

10 Materials - Other

400

05 Insurance

270

1151031 Mt Marshall History Working Group

1151061 Beacon Theatre Arts

1151062 Arts and Craft Competition

1151066 Pergandes Sheepyards

01 Wages

854

01 Wages Overheads

598

1151400 Alloc Administration Expenses

#### Total

	8,500		8,265		7,850
	0		0		0
	2,670		383		2,670
	3,000		2,612		3,000
	3,000		3,000		3,000
	0		0		0
	1,451		1,181		2,657
	8,477		18,681		18,300
	<b>27,098</b>		<b>34,121</b>		<b>37,477</b>

### 117 Other Recreation Facilities & Projects

#### Operating Income

1172021 Australia's Healthy Weight Week Funding

1172022 Donations to Mt Marshall Triathlon

1172023 Grant - Kids Sport

#### Total

0		0		0	
0		0		0	
(1,000)		(1,000)		0	
<b>(1,000)</b>		<b>(1,000)</b>		<b>0</b>	

#### Operating Expenditure

1171030 Kidsport Expenditure

1171031 Youth/Senior Activities

1171082 Car Rally Bencubbin 360

01 Wages

2,375

01 Wages Overheads

1,662

10 Materials/Contracts

15,000

18 Plant op

350

19 Plant Depn

120

1171083 Australia Day Celebrations

#### Total

	1,740		260		0
	750		472		2,000
	19,507		18,736		10,747
	1,500		1,407		1,700
	<b>23,497</b>		<b>20,875</b>		<b>14,447</b>

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 118 Parks & Gardens

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

1181001	Parks & Gardens - Bencubbin		72,354	67,685	73,370
01	Wages	36,679			
01	Wages Overheads	25,675			
10	Materials	5,000			
18	Plant op	2,000			
19	Pant Depn	500			
06	Water	2,000			
07	Electricity	500			
1181011	Parks & Gardens - Beacon		24,452	24,179	22,798
01	Wages	13,442			
01	Wages Overheads	9,409			
10	Materials	200			
18	Plant op	1,000			
19	Pant Depn	400			
1181021	Parks & Gardens - Admin Office		1,370	0	1,370
01	Wages	0			
01	Wages Overheads	0			
10	Materials	50			
06	Water	1,050			
07	Electricity	270			
1181041	Reserve - Marshall Rock		1,584	560	7,872
01	Wages	814			
01	Wages Overheads	570			
10	Materials	200			
1181042	Billiburning Rock Reserve		2,126	2,161	5,666
01	Wages	1,133			
01	Wages Overheads	793			
10	Materials	200			
1181061	Depreciation - Land & Buildings		200	167	200
1181063	Depreciation Infrastructure Other		100	60	100
<b>Total</b>			<b>102,185</b>	<b>94,811</b>	<b>111,375</b>

<b>Budget 2016/17</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 16/17</i>	<b>Budget 16/17</b>		<b>Actual 15/16</b>		<b>Budget 15/16</b>	
	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
Total Income	890,000	-	890,000	-	890,000	-
Total Expenditure	-	(890,000)	-	(890,000)	-	(890,000)
Total Balance	890,000	(890,000)	890,000	(890,000)	890,000	(890,000)

## 11 Recreation and Culture

## 119 Sporting Facilities

<b>Operating Income</b>	\$10,678,900	\$10,678,900	\$10,678,900
-------------------------	--------------	--------------	--------------

1192001	Reimbursements - Sporting Facilities	(12,000)		(10,749)		(13,100)	
1192034	Gymnasium Income	(6,900)		(6,132)		(3,000)	
<b>Total</b>		<b>(18,900)</b>		<b>(16,881)</b>		<b>(16,100)</b>	

<b>Operating Expenditure</b>	
------------------------------	--

Operating Expenditure			2019/2020			
Code	Description	2018/2019	2019/2020	2019/2020	2019/2020	2019/2020
1191001	Recreation Ground - Bencubbin		94,921		97,935	111,529
	01 Wages	17,012				
	01 Wages Overheads	11,909				
	10 Materials	35,000				
	10 Donation to CWFL	2,500				
	18 Plant	7,000				
	19 Depreciation	4,000				
	06 Water	3,000				
	07 Electricity	9,000				
	05 Insurance	5,500				
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		2,920		0	0
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		3,316		0	0
1191011	Recreation Ground - Beacon		98,690		79,425	63,097
	01 Wages	16,288				
	01 Wages Overheads	11,402				
	10 Materials	35,000				
	11 Contractors	15,000				
	18 Plant	7,000				
	19 Depreciation	4,000				
	06 Water	3,000				
	07 Electricity	3,000				
	05 Insurance	4,000				
1191021	Welbungin Tennis Courts		800		743	400
1191031	Wialki Golf Course		800		758	1,500
	10 Materials	120				
	07 Electricity	300				
	05 Insurance	380				
1191034	Gymnasium Expense		6,000		6,202	7,000
	01 Wages	1,173				
	01 Wages Overheads	821				
	10 Materials	4,006				
1191040	Bencubbin Golf Club Mowing		2,500		2,240	1,000
1191041	Land & Buildings Depn		64,600		64,622	66,000
1191051	Furniture & Equipment Depn Sporting Fac.		7,200		7,246	7,200
1191052	Plant & Equipment Depreciation Sporting Fac.		8,500		8,479	12,400
1191053	Ovals & Parks - Depreciation		34,800		34,794	14,100
1191054	Infrastructure Other - Depreciation		22,500		22,495	21,700
1191055	Sporting and Recreation Master Plan		0		14	7,500
1191061	Bencubbin Go Kart Track		1,000		269	1,000
	Labour, Plant costs					
1191100	Club Support Funding		12,000		10,462	12,000
1191400	Alloc Administration Expenses		32,228		18,681	18,300
<b>Total</b>			<b>392,775</b>		<b>354,365</b>	<b>344,726</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	0		0		(7,000)	
1113043	Public Amenities & Buildings Reserve	(308,700)		(100,000)		(500,000)	
9400110	Self Supporting Loan - Bencubbin CRC	(250,000)		74,271		(300,000)	
	<i>Financed by community cropping program</i>						
9400110	Loan(s) WATC through Shire - draw down 2017/18	(923,900)		74,271		(1,000,000)	
		<b>(1,482,600)</b>		<b>48,542</b>		<b>(1,807,000)</b>	

### Other Capital Income

1192037	NSRF Grant Bencubbin Recreation Complex Redevelopment	(917,400)		0		(990,000)	
1194001	BCRC Cash Contribution to Complex Redevelopment	(100,000)		0		0	
1194002	DSR Grant - Welbungin Tennis Court Resurface	(26,700)		0		0	
1194003	Welbungin Tennis Club Contribution - Court Resurface	(26,700)		0		0	
		<b>(1,070,800)</b>		<b>0</b>		<b>(990,000)</b>	

### Capital Expenditure

1113040	Transfer to Bencubbin Recreation Complex Reserve		199		430		0
1113044	Sturt Pea House Improvements		0		9,323		0
1123055	Transfer to Bencubbin Aquatic Centre Reserve		68,523		99,885		74,000
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment		4,096		0		0
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)		4,652		0		0
1193041	Land & Buildings - Sporting Facilities		100,000		56,309		60,000
	Beacon Rec Ground Power Upgrade						
1193051	Infrastructure Other Purchases		135,100		35,516		35,000
Job#	Welbungin Tennis Court Resurface (Conditional above)	80,100					
	Beacon Oval Dam Fence	10,000					
	Beacon Central & Beacon Hall Car Parks	30,000					
	Beacon Hockey Oval Lighting - Stage 2	15,000					
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment		2,600,000		0		2,797,000
Job#	8548 10 Contractors						
	Funded by:						
	NSRF Grant	917,400					
	Bencubbin Recreation Complex Reserve	0					
	Public Amenities & Buildings Reserve	308,700					
	Shire own funds	100,000					
	Self Supporting Loan - BCRC	250,000					
	Cash Contribution - BCRC	100,000					
	Loan 120 - Bencubbin Sporting Complex Redevelopment	432,600					
	Loan 121 - Bencubbin Sporting Complex Redevelopment (SAR)	491,300					
<b>Total</b>			<b>2,912,570</b>		<b>201,463</b>		<b>2,966,000</b>

## 11 Recreation and Culture Totals

Total Operating Income	(56,523)	(73,967)	(70,700)
Total Operating Expenditure	903,352	878,554	863,190
Total Transfers from Reserves/Debenture Proceeds	(1,482,600)	48,542	(1,807,000)
Total Capital Income	(1,070,800)	0	(990,000)
Total Capital Expenditure	2,912,570	201,463	2,966,000

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 122 Roads, Streets & Infrastructure

#### Operating Income

1222001 MRWA State Road Projects - Regional Road Group	(565,108)	(533,845)	(526,791)
1222011 MRWA Direct Grant	(196,318)	(182,200)	(182,200)
1222021 MRWA Black Spot Grant	(25,320)	(16,880)	0
1222031 Federal - Roads to Recovery Funding	(915,972)	(1,133,121)	(1,133,122)

<b>(1,702,718)</b>	<b>(1,866,046)</b>	<b>(1,842,113)</b>
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#### Operating Expenditure

1221001 Council Road Maintenance

Note: Road Maintenance Job Numbers at end of this Schedule

01 Wages	261,042
18 Plant	347,193
10 Materials	60,000
10 Sub Contractors	100,000

1221021 Depot Maintenance

01 Wages	3,413
01 Wages Overheads	2,389
10 Materials	5,000
18 Plant	2,000
19 Depreciation	700
06 Water	500
07 Electricity	6,000
05 Insurance	3,000

1221031 Townscape - Council Works

1221045 Bencubbin Main Street Beautification

01 Wages	1,010
01 Wages Overheads	707
18 Plant	3,000
19 Depreciation	1,000
10 Materials	10,000

1221055 Beacon Main Street Beautification

01 Wages	1,366
01 Wages Overheads	956
18 Plant	1,000
19 Depreciation	300
10 Materials	6,000

1221061 Street Cleaning

01 Wages	3,166
01 Wages Overheads	2,216
10 Materials/Contracts	30,000
18 Plant Op	3,000
19 Plant Depn	1,000

1221071 Street Trees

1221091 Traffic Signs & Control Equipment

01 Wages	1,672
01 Wages Overheads	1,170
10 Materials	15,000

1221101 Street Lighting

07 Electricity	18,900
10 Street light Brown St Bencubbin	3,000
10 Street light Lindsay St Beacon	3,000

1221161 Land & Buildings Depn

1221171 Plant & Equipment Depn

1221191 Infrastructure Depn

1221201 Drainage Depn

1221211 Footpaths & Kerbing Depn

1221400 Alloc Administration Expense

**Total**

768,235	821,909	841,786
23,002	26,162	37,383
0	0	0
15,717	17,536	24,989
9,622	5,105	10,372
39,382	41,361	46,684
3,600	3,540	16,100
17,842	14,574	30,000
24,900	18,379	26,300
10,000	10,023	10,100
8,800	8,818	3,100
1,605,700	1,605,747	2,206,900
0	0	7,500
15,400	14,954	9,400
54,273	44,365	43,400
<b>2,596,473</b>	<b>2,632,473</b>	<b>3,314,014</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### Capital Expenditure

#### Roads 2014/15

1223055 Footpath Construction

Job# Beacon

1223001 MRWA Direct Grant

1223011 Federal Funded Road Construction

1223021 Roads to Recovery Road Works

#### Roads 2015/16 Carryover

R2R009	Dampier St - SLK 0.0 - 0.40 - Reconstruct pavement	115,077
	01 Wages + Overheads	28,925
	18 Plant	31,460
	10 Materials	1,612
	10 Subcontractors	53,080

R2R010	Faulkner Rd - SLK 0.0 - 4.0 (4.0 km) - Widening & Gravel	107,000
	01 Wages + Overheads	33,990
	18 Plant	30,459
	10 Materials	10,891
	10 Subcontractors	31,660

R2R011	Monger St - Part of SLK 0.22 - 1.14 Crumbed Rubber Seal Project	9,536
	01 Wages + Overheads	0
	18 Plant	0
	10 Materials	0
	10 Subcontractors	9,536

R2R012	Rupe St - SLK 0.0 - 0.23 - Crumbed Rubber Seal Project	26,736
	01 Wages + Overheads	1,334
	18 Plant	441
	10 Materials	25
	10 Subcontractors	24,936

#### 2016/17 Jobs

R2R001	Ingleton Rd - 14.54 - 17.94 (3.4 km) - Top up	82,500
	01 Wages + Overheads	31,531
	18 Plant	31,309
	10 Materials	3,910
	10 Subcontractors	15,750

R2R002	Scotsman Rd - SLK 6.03 - 8.73 (2.7 km) - Widening & Gravel Sheet	81,000
	01 Wages + Overheads	25,540
	18 Plant	25,595
	19 Materials	8,770
	10 Subcontractors	21,095

R2R003	Mouroubra Rd - SLK 13.14 - 14.74 (1.6 km) - Widening	54,000
	01 Wages + Overheads	16,793
	18 Plant	18,226
	10 Materials	4,106
	10 Subcontractors	14,875

R2R004	Cleary / Gabbin Rd - SLK 32.00 - 33.30 & 37.70 - 4	191,000
	01 Wages + Overheads	58,960
	18 Plant	60,267
	10 Materials	17,322
	10 Subcontractors	54,450

R2R005	Welbungin / Wialki Rd - SLK 26.97 - 29.17 (2.2 km)	83,000
	01 Wages + Overheads	25,891
	18 Plant	26,376
	10 Materials	8,683
	10 Subcontractors	22,050

R2R006	Gabbin / Trayning Rd - SLK 8.44 - 11.44 (3.0 km) - Widening	138,000
	01 Wages + Overheads	40,267
	18 Plant	41,419
	10 Materials	11,420
	10 Subcontractors	44,895

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

		Budget 16/17		Actual 15/16		Budget 15/16	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>12 Transport</b>							
R2R007	Hogan Rd - SLK 0.00 - 1.10 (1.10 km) - Widen &	52,000					
	01 Wages + Overheads	17,792					
	18 Plant	17,998					
	10 Materials	4,261					
	10 Subcontractors	11,950					
R2R008	Beacon Back Rd - SLK 4.53 - 5.53 (1.0 km) - Grave	27,000					
	01 Wages + Overheads	8,911					
	18 Plant	9,048					
	10 Materials	1,950					
	10 Subcontractors	7,090					
1223031	State Road Projects Grant		1,085,963		839,427		889,517
<b>2016/17 Jobs</b>							
RRG001	Bencubbin / Beacon Rd - SLK 0.77 - 3.27 & 24.72 -	180,768					
	01 Wages + Overheads	2,346					
	18 Plant	733					
	10 Materials	500					
	10 Subcontractors	177,189					
RRG002	Burakin / Wialki Rd - SLK 20.00 - 21.44 - (1.44 km)	120,845					
	01 Wages + Overheads	29,785					
	18 Plant	26,213					
	10 Materials	7,773					
	10 Subcontractors	57,074					
RRG003	Mukinbudin / Wialki Rd - SLK 4.40 - 7.00 - (2.60 km) - Widening & Reconstruction Project	296,850					
	01 Wages + Overheads	60,559					
	18 Plant	61,070					
	10 Materials	11,406					
	10 Subcontractors	163,815					
RRG004	Koorda / Bullfinch Rd - SLK 27.30 - 31.60 & 37.85 -	249,200					
	01 Wages + Overheads	3,191					
	18 Plant	977					
	10 Materials	500					
	10 Subcontractors	244,532					
BS001	Koorda / Bullfinch Rd - SLK 31.73 - 32.13 (0.4 km) - Railway Crossing Blackspot - Shoulder Widening	238,300					
	01 Wages + Overheads	19,892					
	18 Plant	13,812					
	10 Materials	7,386					
	10 Subcontractors	197,210					
1223051	Municipal Road Construction		99,502				
<b>2016/17 Jobs</b>							
RCC001	Bencubbin / Gabbin Rd - SLK 13.26 - 16.42 (3.16 k	99,502					
	01 Wages + Overheads	1,596					
	18 Plant	489					
	10 Materials	68					
	10 Subcontractors	97,350					
			2,172,313		1,955,800		2,285,379



# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

#### 123 Road Plant Purchases

##### Operating Income

1232001 Profit on Disposal of Assets

Asset #

Bomag Roller

Proceeds

Written Down Value

(2,000)  
(5,000)  
3,000

(2,000)		(50,019)		(5,100)	
<b>(2,000)</b>		<b>(50,019)</b>		<b>(5,100)</b>	

##### Operating Expenditure

1231001 Loss on Disposal of Assets

Grader

Proceeds

Written Down Value

Mitsubishi Triton MM170

Proceeds

Written Down Value

22,000  
(80,000)  
102,000  
2,000  
(10,000)  
12,000

	24,000		65,969		46,812
	<b>24,000</b>		<b>65,969</b>		<b>46,812</b>

**Total**

##### Capital Income

1234001 Proceeds From Disposal of Asset

1234002 Realisation On Disposal of Asset

(95,000)		(75,210)		(226,000)	
95,000		75,210		226,000	
<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Expenditure

1223041 Plant Purchases

Grader

Vibe Roller

2nd Hand Side Tipper Trailer

360,000  
160,000  
50,000

1223042 Motor Vehicle Purchases

Utility - MM170

28,000

1233043 Transfer to Plant Replacement Reserve

1223200 Land & Buildings

	570,000		194,040		170,000
	28,000		138,560		215,500
	10,354		92,283		80,000
	0		0		0
	<b>608,354</b>		<b>424,882</b>		<b>465,500</b>

**Total**

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 124 DPI Licensing

#### Operating Income

1242001 Charges - Vehicle Examinations

1242021 Agent's Commission - Licensing

1242031 Reimbursement - Licencing

#### Total

0		0		0	
(9,400)		(9,392)		(10,000)	
0		0		0	
<b>(9,400)</b>		<b>(9,392)</b>		<b>(10,000)</b>	

#### Operating Expenditure

1241001 Vehicle Examinations

1241011 Licensing Online Agency

1241021 Staff Training - Licensing

1241400 Allocate Admin Expenses - Transport

#### Total

	0		0		0
	1,500		1,503		1,500
	0		0		0
	61,058		60,711		55,000
	<b>62,558</b>		<b>62,215</b>		<b>56,500</b>

### 125 Aerodromes

#### Operating Income

Income Relating to Aerodromes

#### Total

0		0		0	
<b>0</b>		<b>0</b>		<b>0</b>	

#### Operating Expenditure

1251001 Airstrip Maintenance

01 Wages 825

01 Wages Overheads 577

10 Materials 2,000

18 Plant Op 522

19 Plant Depn 250

1251300 Depreciation Airstrips

1251400 Alloc Administration Expenses

#### Total

	4,174		4,264		4,345
	15,808		15,808		0
	8,477		7,006		4,400
	<b>28,459</b>		<b>27,077</b>		<b>8,745</b>

## 12 Transport Totals

Total Operating Income	(1,714,118)	(1,925,457)	(1,857,213)	0
Total Operating Expenditure	2,711,490	2,787,734	3,426,071	
Total Capital Income	0	0	0	
Total Capital Expenditure	2,780,667	2,380,682	2,750,879	

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 131 Rural Services

##### Operating Income

130110		0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Operating Expenditure

1311001	Noxious Weed Control		14,891		12,254		9,768
	01 Wages	7,583					
	01 Wages Overheads	5,308					
	10 Materials	2,000					
1311011	Vermin Control expenses		6,700		6,500		6,700
1311400	Alloc Administration Expenses		6,785		14,009		13,700
<b>Total</b>			<b>28,376</b>		<b>32,763</b>		<b>30,168</b>

#### 132 Tourism

##### Operating Income

1322001	Tourism Reimbursement & Minor Income	0		0		(1,400)	
1322021	Fees received - Bencubbin Cabins	(4,100)		(4,126)		(18,300)	
1322031	Fees received - Beacon Cabins	(26,300)		(26,313)		(27,800)	
1322041	Fees received - Bencubbin Caravan Park	(1,400)		(1,407)		(2,800)	
1322051	Fees received - Beacon Caravan Park	(9,700)		(9,695)		(7,800)	
1322081	Grant - Lake McDermott Feasibility Study	0		0		0	
<b>Total</b>		<b>(41,500)</b>		<b>(41,540)</b>		<b>(58,100)</b>	

##### Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		17,408		18,801		16,140
	01 Wages	2,769					
	01 Wages Overheads	1,938					
	10 Materials	4,000					
	06 Water	3,400					
	07 Electricity	5,000					
	05 Insurance	300					
1321011	Caravan Park - Beacon		23,000		22,151		16,686
	01 Wages	-					
	01 Wages Overheads	-					
	10 Materials/Contracts	17,000					
	06 Water	2,000					
	07 Electricity	3,500					
	05 Insurance	500					
1321012	Caravan Park Vouchers		4,100		3,976		5,600
1321021	Caravan Park - Bencubbin Cabins expenses		6,754		6,951		18,464
	01 Wages	1,955					
	01 Wages Overheads	1,369					
	10 Materials	3,100					
	05 Insurance	330					
1321031	Caravan Park - Beacon Cabins expenses		27,450		23,120		5,650
	10 Materials	2,000					
	11 Contracts	25,000					
	05 Insurance	450					
1321041	Interest on Loan 117 - Bencubbin Cabins		353		1,179		1,725
1321051	Area Promotion		7,500		7,021		8,500
1321061	NEW Travel		4,500		3,500		7,000
1321071	Tourism Signs		500		0		2,000
1321081	Information Bays		1,500		1,476		2,300
1321085	Lake McDermott - Feasibility Study		0		0		0
1321101	Land & Buildings Depn		10,800		10,755		10,800
1321121	Furniture & Equipment Depn		1,900		1,938		1,900
1321400	Alloc Administration Expenses		25,444		14,009		13,700
1341571	Economic Development - Area Promotion		0		0		1,100
1341581	Economic Development Studies		0		0		0
<b>Total</b>			<b>131,209</b>		<b>114,877</b>		<b>111,565</b>

**Budget 2016/17**  
**Shire of Mt Marshall**

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**133 Building Control**

**Operating Income**

1332001	Charges - Building Permits	(700)		(676)		(1,700)	
1332011	Charges - BCITF - Received	(900)		(856)		(400)	
1332031	Charges - BRB	(600)		(620)		0	
		<b>(2,200)</b>		<b>(2,152)</b>		<b>(2,100)</b>	

**Operating Expenditure**

1331001	Control Expenses - Building		500		525		0
1331011	BCITF - Remittance		250		840		250
1331012	BRB Remittance		0		610		0
1331400	Alloc Administration Expenses		17,813		16,345		16,000
<b>Total</b>			<b>18,563</b>		<b>18,320</b>		<b>16,250</b>

# Budget 2016/17

## Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 135 Other Economic Services

##### Operating Income

1352001	Rent - Sandalwood Shops	(5,200)		(5,195)		(2,800)	
1352011	Reimbursements - Sandalwood Shops	0		(187)		0	
1352021	Beacon Barracks - Income	(17,700)		(17,657)		(21,800)	
1352051	Lease - Lot 39 Monger St	(6,240)		(2,151)		0	
1352052	Rent - Bencubbin CRC	(2,400)		(2,364)		(2,400)	
1352081	Grant - Installation of ATM	0		0		0	
1352091	Grant - Beacon Rock Water Catchment	0		0		0	
1372051	Lease - Geraldton Fuels	(3,296)		(3,200)		(3,200)	
1412021	BankWest Commission	0		0		(1,000)	
1412031	BankWest - Reimbursement	0		(213)		(1,400)	
<b>Total</b>		<b>(34,836)</b>		<b>(30,966)</b>		<b>(32,600)</b>	

##### Operating Expenditure

1341501	Economic Development Officer - Salaries		0		0		0
1341511	Economic Development Officer - Superannuation		0		0		0
1341521	Economic Development Officer - Annual Leave		0		0		0
1341531	Economic Development Officer - LSL		0		0		0
1341541	Economic Development Officer - Conferences & Training		0		0		0
1341551	Economic Development Officer - Insurance		0		0		0
1341561	Economic Development - Other Expenses		1,000		116		10,000
	<i>Work with local businesses</i>						
1351001	Water Supply - Standpipes		30,700		29,834		20,100
1351011	Sandalwood Shops		20,800		6,966		19,850
	Includes verandah at rear of shops & Air Con Shop 1						
	10 Materials & Contracts	18,050					
	06 Water	1,000					
	07 Electricity	900					
	05 Insurance	850					
	15 Rates	-					
1351021	Land & Buildings Depn		11,500		11,212		11,500
1351022	Plant & Equipment - Depreciation		300		326		300
1351024	Depreciation Infrastructure Other		1,900		1,820		1,900
1351031	Beacon Barracks - Expense		24,100		15,479		18,786
	01 Wages	-					
	01 Wages Overheads	-					
	10 Materials/Contracts	20,000					
	18 Plant	-					
	19 Depreciation	-					
	06 Water	500					
	07 Electricity	3,000					
	05 Insurance	600					
1351041	Bencubbin Townsite Dam		0		0		0
1351051	Beacon Co-operative Building		0		0		0
1351061	Bencubbin Community Resource Centre		2,200		2,178		3,400
	10 Materials	800					
	05 Insurance	1,400					
1351071	Industrial Shed - Lot 39 Monger St		3,100		3,044		2,400
	11 Contracts	1,600					
	05 Insurance	400					
	15 Rates	1,100					
1351081	Installation of ATM		0		1,130		0
1351091	Loss on Disposal of Assets - Economic Services		0		0		128,344
	Proceeds	0					
	Written down value						
	B13202 Lot 31 Monger St Bencubbin - Industrial Shed	-					
	L13001 Lot 39 Monger St	-					
	L13000 Lot 38 Monger St	-					
	L13002 Lot 40 Monger St	-					
1351400	Alloc Administration Expenses		25,444		14,009		13,700
1371001	Caltex Fuel Depot - Lot 3000		1,300		1,305		1,300
1411021	BankWest Super Agency		0		0		900
<b>Total</b>			<b>122,344</b>		<b>87,418</b>		<b>232,480</b>

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### Transfers from Reserves/Debenture Proceeds

1353004	Transfer from Economic Development Reserve Fund for Workers Camp	0		(100,000)		(100,000)	
		0		(100,000)		(100,000)	

#### 137 Workers Camp Bencubbin

##### Operating Income

1372001	Workers Camp Rental Income	(125,627)		(301,505)		(147,600)	
<b>Total</b>		<b>(125,627)</b>		<b>(301,505)</b>		<b>(147,600)</b>	

##### Operating Expenditure

1371002	Cleaning Expenses - Workers Camp		34,734		38,335		26,235
Job # 8539	01 Wages	11,608					
	01 Wages Overheads	8,126					
	10 Materials	15,000					
1371004	Insurance Workers Camp		1,000		0		1,000
1371005	Repairs & Maintenance		2,000		35,007		10,000
1371006	Utilities Workers Camp		0		12,536		25,000
	Electrical Supply Generator Hire	-					
	Generator Fuel	-					
1371101	Depreciation Workers Camp		14,000		7,892		14,000
1371102	Admin Allocation Workers Camp		40,706		0		0
<b>Total</b>			<b>92,440</b>		<b>93,769</b>		<b>76,235</b>

##### Other Capital Income

1342001	Proceeds of Sale of Assets - Economic Services	0		0		(90,000)	
1342002	Realisation on Disposal of Assets - Economic Services	0		0		90,000	
		0		0		0	

##### Capital Expenditure

1323001	Purchase Land and Buildings		18,000		0		0
	Upgrade Beacon Cabin C						
1343050	Transfer to Economic Development Reserve		104		1,040		0
1353042	Infrastructure Other - Other Economic Services		0		0		0
1353050	Transfer to Beacon Accommodation Reserve		26,066		1,395		0
1379000	Set Up Workers Camp		0		340,121		219,400
<b>Loan Repayments</b>							
1323003	Principal Repayment on Loan 117		11,661		22,303		22,303
<b>Total</b>			<b>55,831</b>		<b>364,859</b>		<b>241,703</b>

### 13 Economic Services Totals

Total Operating Income	(204,163)	(376,163)	(240,400)
Total Operating Expenditure	392,932	347,148	466,698
Total Transfers from Reserves/Debenture Proceeds	0	(100,000)	(100,000)
Total Capital Income	0	0	0
Total Capital Expenditure	55,831	364,859	241,703

## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

Budget 16/17		Actual 15/16		Budget 15/16	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 141 Private Works

#### Operating Income

1412041 Sale of Blue Metal, Sand & Gravel

(6,000)		(6,129)		0	
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1412051 Private Works - Income

(39,500)		(39,475)		(27,800)	
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#### Total

(45,500)		(45,604)		(27,800)	
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#### Operating Expenditure

1411001 Private Works Expenses

	20,957		25,001		7,994
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01 Wages

4,798

01 Wages Overheads

3,359

10 Materials

10,000

18 Plant Op

2,000

19 Plant Depn

800

1411400 Alloc Administration Expenses

	15,268		11,675		11,400
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#### Total

	36,225		36,676		19,394
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### 143 Public Works Overheads

#### Operating Income

1432021 Reimbursements from Engineering Staff

0		0		(700)	
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#### Total

0		0		(700)	
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#### Operating Expenditure

1431001 Works Supervision - Salaries

	105,571		92,000		116,813
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1431005 Engineering - Wages Accrual End of Year

	0		3,341		0
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1431011 Outside Staff - Superannuation

	92,923		98,715		93,357
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1431021 Engineering - Office & Other

	17,400		16,891		21,900
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Includes ROMAN II subscription

6,300

1431027 Engineering Housing Subsidy - Exp

	17,420		20,644		0
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1431031 Engineering - Minor Plant & Equipment

	0		0		0
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1431041 Engineering - Insurance

	750		390		600
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1431051 Protective Clothing - Outside Staff

	6,700		6,516		3,300
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1431061 Engineering - Travel & Conference Exp

	1,000		0		0
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1431071 Engineering - FBT

	7,600		7,406		4,500
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1431081 Engineering - Long Service Leave

	5,000		19,544		0
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1431091 Occ Safety & Health

	15,430		13,132		20,665
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01 Wages

3,194

01 Wages Overheads

2,236

10 Materials

10,000

1431101 Workers Compensation Insurance

	23,069		19,194		21,000
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1431111 Public Holidays

	31,800		30,846		30,800
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1431121 Engineering - Sick Pay

	17,200		16,685		24,000
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1431131 Engineering - Staff Training

	5,176		212		14,412
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01 Wages

2,239

01 Wages Overheads

1,567

03 Other Employee Expenses

400

18 Plant Op

350

19 Plant Depn

120

10 Materials

500

1431151 Engineering - Annual Leave

	84,700		82,212		70,800
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1431155 Accrued Annual & LSL - Engineering Staff

	0		(6,916)		0
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1431161 Safety Incentive

	4,600		4,418		5,600
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1431171 Industry Allowance

	19,600		19,012		20,000
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1431181 Removal Expenses

	3,000		436		6,900
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1431191 Engineering Consultants

	30,000		71,293		15,000
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1431200 Depreciation Land & Bldgs PWO

	4,900		4,781		4,300
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1431231 Staff Housing Incentive

	15,100		14,623		13,500
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1431400 Alloc Administration Expenses

	127,208		98,076		96,000
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1431201 Less Overheads Alloc to Works

	(636,147)		(633,446)		(583,446)
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#### Total

	0		7		0
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## Budget 2016/17

### Shire of Mt Marshall

Detail 16/17

## 14 Other Property and Services

### 144 Plant Operation Costs

#### Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		0		(300)	
1442011	Reimbursement - Plant Operation Costs	(3,800)		(3,845)		(3,200)	
1442021	Diesel Fuel Rebate	(25,300)		(25,288)		(41,600)	
<b>Total</b>		<b>(29,600)</b>		<b>(29,133)</b>		<b>(45,100)</b>	

#### Operating Expenditure

1441001	Fuel & Oils		148,500		144,134		186,300
1441011	Tyres		26,400		25,620		30,800
1441021	Parts & Repairs		145,450		145,722		108,450
	10 Materials	136,800					
	18 Plant	8,400					
	05 Insurance	250					
1441031	Repairs - Wages & Overheads		90,324		161,927		124,899
	01 Wages	53,132					
	01 Wages Overheads	37,192					
1441041	Licences		8,700		8,439		14,100
1441051	Freight Parts		12,000		11,696		6,500
1441061	Expendable Tools		9,300		9,007		11,800
1441071	Insurance		20,000		17,015		20,000
1441091	Alloc Administration Expenses		55,126		15,328		0
1441111	Less Plant Op Alloc to Works		(515,800)		(538,888)		(502,849)
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

### 145 Plant Depreciation

#### Operating Expenditure

1441120	Depreciation Plant & Equip. POC		189,900		189,943		213,700
1441121	Depreciation Allocated To Jobs		(189,900)		(189,943)		(213,700)
<b>Total</b>			<b>0</b>		<b>(0)</b>		<b>0</b>

### 147 Salaries & Wages - Works

#### Operating Income

1472001	Reimbursement - Workers Comp	(5,000)		(23,032)		(47,300)	
<b>Total</b>		<b>(5,000)</b>		<b>(23,032)</b>		<b>(47,300)</b>	

#### Operating Expenditure

1471001	Gross Salaries & Wages		1,594,214		1,640,687		1,506,100
1471011	Workers Compensation Paid to Employees		5,000		24,262		47,300
1471400	Less Sal & Wages Alloc to Works		(1,594,214)		(1,640,687)		(1,506,100)
<b>Total</b>			<b>5,000</b>		<b>24,262</b>		<b>47,300</b>

#### Capital Income

<b>Total</b>		0		0		0	
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#### Capital Expenditure

1463001	Fuel & Materials Stock Purchases		151,700		147,316		160,700
1463002	Fuel & Materials Stock Issues		(151,700)		(147,316)		(160,700)
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

## Totals 14 Other Property and Services

Total Operating Income	(80,100)	(97,769)	(120,900)
Total Operating Expenditure	41,225	60,945	66,694
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0



**Budget 2016/17**  
**Shire of Mt Marshall**  
**Capital Expenditure**

							CAPITAL EXPENDITURE					SOURCES OF FUNDING								Comments
							Property Plant & Equipment		Infrastructure			Total Capital Expenditure	Restricted Cash/Grants Prior Years	Regional Road Group	Roads to Recovery	Black Spot Funding	Other Cash/Grant Funding	Loan Funds	Reserves	
<b>Administration</b>																				
Replace Administration Vehicle								65,000								20,000		45,000		Captiva to Prado
Total - Administration							0	65,000	0	0	0	0	0	0	0	20,000		45,000		
<b>Education and Welfare</b>																				
CEACA Land Assembly							21,600								21,600			0		
Total - Education and Welfare							21,600	0	0	0	0	0	0	0	21,600	0	0			
<b>Community Amenities</b>																				
Beacon and Bencubbin Water Collection Projects																		38,770		
Cemetery Memorial Works							5,000										5,000			
Total - Community Amenities							5,000	0	0	0	0	149,190								
<b>Recreation &amp; Culture</b>																				
Bencubbin Multipurpose Complex Upgrade Stage 1 (Project carries over into 2017/18)							2,600,000						2,600,000				100,000		Unspent funds at year end to be transferred to reserve	
Beacon Recreation Ground Power Upgrade							100,000						100,000					100,000		
Welbungin Tennis Court Resurfacing													80,100				80,100	26,700		
Beacon Oval Dam Fence													10,000				10,000	10,000		
Beacon Central & Beacon Hall Car Parks													30,000				30,000	30,000		
Beacon Hockey Oval Lighting													15,000				15,000	15,000		
Total - Recreation & Culture							2,700,000	0	0	0	0	135,100								
<b>Transport</b>																				
<u>Footpath Construction</u>																				
Footpath Construction - Beacon																		20,000		
<u>Regional Road Group</u>																				
Bencubbin / Beacon Rd - SLK 0.77 - 3.27 & 24.72 - 25.47 & 40.60 - 42.22 (4.87 km) - 14mm Seal Project																	60,256			
Burakin / Wialki Rd - SLK 20.00 - 21.44 - (1.44 km) - Shoulder Widening & Primerseal Shoulders																	120,845	40,282		
Mukinbudin / Wialki Rd - SLK 4.40 - 7.00 - (2.60 km) - Widening & Reconstruction Project																	296,850	98,950		
Koorda / Bullfinch Rd - SLK 27.30 - 31.60 & 37.85 - 40.30 (6.75 km) - 14mm Seal Project																	249,200	83,067		
<u>Black Spot</u>																				
Koorda / Bullfinch Rd - SLK 31.73 - 32.13 (0.4 km) - Railway Crossing Blackspot - Shoulder Widening & Railway Crossing Upgrade																	238,300	62,361		
<u>Roads to Recovery</u>																				
Dampier St - SLK 0.0 - 0.40 - Reconstruct pavement and deepen and kerb both sides to improve drainage																	115,077	0		
Faulkner Rd - SLK 0.0 - 4.0 (4.0 km) - Widening & Gravel Sheeting																	107,000	0		
Monger St - Part of SLK 0.22 - 1.14 Crumbed Rubber Seal Project																	9,536	0		
Rupe St - SLK 0.0 - 0.23 - Crumbed Rubber Seal Project and Rekerbing																	26,736	(0)		
Ingleton Rd - 14.54 - 17.94 (3.4 km) - Top up Gravel & Waterbind into Existing Gravel																	82,500	(0)		
Scotsman Rd - SLK 6.03 - 8.73 (2.7 km) - Widening & Gravel Sheeting																	81,000	(0)		
Mouroubra Rd - SLK 13.14 - 14.74 (1.6 km) - Widening & Gravel Sheeting																	54,000	0		
Cleary / Gabbin Rd - SLK 32.00 - 33.30 & 37.70 - 41.80 (5.4 km) - Widening & Gravel Sheeting																	191,000	(0)		
Welbungin / Wialki Rd - SLK 26.97 - 29.17 (2.2 km) - Widening & Gravel Sheeting																	83,000	(0)		
Gabbin / Trayning Rd - SLK 8.44 - 11.44 (3.0 km) - Widening & Gravel Sheeting																	138,000	0		
Hogan Rd - SLK 0.00 - 1.10 (1.10 km) - Widen & Gravel Sheet																	52,000	0		
Beacon Back Rd - SLK 4.53 - 5.53 (1.0 km) - Gravel Sheet																	27,000	(0)		
<u>Road Construction - Council</u>																				
Bencubbin / Gabbin Rd - SLK 13.26 - 16.42 (3.16 km) - 14mm Crumbed Rubber Seal																	99,502	99,502		
<u>Plant</u>																		0	0	
Grader								360,000										360,000		
Vibe Roller								160,000										160,000	80,000	
2nd Hand Side Tipper Trailer								50,000										50,000	5,000	
Utility - MM170								28,000										28,000	10,000	
Total - Transport							0	598,000	0	2,152,313		20,000								
<b>Economic Services</b>																				
Beacon Cabin C Upgrade							18,000											18,000		
Total - Economic Services							18,000	0	0	0	0									
OVERALL TOTALS							2,744,600	663,000	0	2,152,313		304,290								

311,916	565,108	915,972	25,320	1,070,800	1,173,900	330,300	115,000	1,355,887
RESTRICTED CASH	CAPITAL ROAD GRANTS	GRANT FUNDING	CAPITAL COUNCIL					
311,916	1,506,400	1,070,800	2,975,087					

## Budget Movements in Reserves 2016/17

### Shire of Mt Marshall

3% Assumed Interest Rate

Reserve	Balance 30-Jun-16	Transfer Out	Interest Contrib to Income Reserves Credited	Balance 30-Jun-17
<b>Plant Replacement Reserve</b>	414,163			
Interest 2014/15	0			
Transfers from Reserve				
Interest Credited to Reserves			10,354	
Reserve Top Up				0 424,517
<b>Aged Care Units Reserve</b>	66,563			
Interest 2014/15	0			
Transfers from Reserve		(21,600)		
Interest Credited to Reserves			1,664	
Reserve Top Up				100,000 146,627
<b>Community Housing Reserve</b>	38,251			
Interest 2014/15	0			
Transfers from Reserve		0		
Interest Credited to Reserves			956	
Reserve Top Up				0 39,207
<b>Council Staff Housing Reserve</b>	32,771			
Interest 2014/15	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			819	
Reserve Top Up				0 33,590
<b>Employee Entitlements Reserve</b>	91,379			
Interest 2014/15	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			2,284	
Reserve Top Up				0 93,663
<b>Public Amenities &amp; Bldgs Reserve</b>	539,972			
Interest 2014/15	0			
Transfers from Reserve		0		
Bencubbin Recreation Complex Redevelopment		(308,700)		
Interest Credited to Reserves			13,499	
Reserve Top Up				0 244,771
<b>Bencubbin Aquatic Centre Development Reserve</b>	740,929			
Interest 2014/15	0			
Transfers from Reserve		0		
Interest Credited to Reserves			18,523	
Reserve Top Up				50,000 809,452
<b>Community Bus Reserve</b>	112,565			
Interest 2014/15	0			
Transfers from Reserve		0		
Interest Credited to Reserves			2,814	
Reserve Top Up				0 115,379

## Budget Movements in Reserves 2016/17

### Shire of Mt Marshall

3% Assumed Interest Rate

Reserve	Balance 30-Jun-16	Transfer Out	Interest Contrib to Income Reserves	Balance 30-Jun-17
<b>Bencubbin Recreation Complex Reserve</b>	7,968			
Interest 2014/15	0			
Transfers from Reserve	0			
Bencubbin Recreation Complex Redevelopment		0		
Interest Credited to Reserves			199	
Reserve Top Up				0
				8,167
<b>Office Equipment Reserve</b>	15,594			
Interest 2014/15	0			
Transfers from Reserve		0		
Interest Credited to Reserves			390	
Reserve Top Up				0
				15,984
<b>Economic Development Reserve</b>	4,156			
Interest 2014/15	0			
Transfers from Reserve		0		
Set Up Workers Camp		0		
Interest Credited to Reserves			104	
Reserve Top Up				0
				4,260
<b>Integrated Plan/Financial Reporting Res</b>	16,571			
Interest 2014/15	0			
Transfers from Reserve		(15,000)		
Interest Credited to Reserves			414	
Reserve Top Up				
				1,985
<b>Beacon Accommodation Reserve</b>	42,639			
Interest 2014/15	0			
Transfers from Reserve				
Interest Credited to Reserves			1,066	
Reserve Top Up				25,000
				68,705
<i>Total</i>	<b>2,123,520</b>	<b>(345,300)</b>	<b>53,088</b>	<b>175,000</b>
				<b>2,006,308</b>

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 3 – GENERAL PURPOSE FUNDING</b>					
		<b>1. MUNICIPAL RATES</b>					
0025	0422081	Rates Account Enquiries	2016	72.00	\$ 7.20	\$79.20	C
0151	0422061	Electoral Rolls	Pre 2000	50.00	\$ 5.00	\$55.00	S
		<b>2. INTEREST CHARGES AND INSTALMENTS</b>					
	0332031	Charges on Instalments Plan – per Instalment after first	2016	10.00		\$10.00	C
	0332031	Interest on Instalments Plan	2016	5.50%		5.50%	C
	0332031	Interest Unpaid Rates	2016	11.00%		11.00%	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 4 - ADMINISTRATION</b>					
		<b>1. PHOTOCOPIES</b>					
0151	0422061	A4 Size (per Copy black and white)	2016	1.00	\$ 0.10	\$1.10	C
0151	0422061	A4 Size (per Copy Colour)	2016	2.00	\$ 0.20	\$2.20	
0151	0422061	A3 Size (per Copy Black and White or Colour)	2016	3.00	\$ 0.30	\$3.30	C
		<b>2. PHOTOCOPIES OF AGENDA AND / OR MINUTES</b>					
0151	0422061	Agenda <u>or</u> Minutes only (including attachments)	2016	20.00	\$ 2.00	\$22.00	C
0151	0422061	Agenda <u>or</u> Minutes only (including attachments - Annual Subscription)	2016	100.00	\$ 10.00	\$110.00	C
		<b>3. FACSIMILES</b>					
0151	0422061	Local and STD (per Page)	2016	3.00	\$ 0.30	\$3.30	C
		<b>4. EFTPOS FEES</b>					
	0422101	Cheque or savings account fee	2016	0.32	\$ 0.03	\$0.35	C
	0422101	Credit card fee	2016	1.81%	0.18%	2.00%	C
		<b>5. FREEDOM OF INFORMATION FEES</b>					
0151	0422061	Staff time for dealing with an application - per hour (or pro rata for part of an hour)		60.00		\$60.00	S
0151	0422061	Staff Supervision when viewing Documents - per hour (or pro rata for part of an hour)		60.00		\$60.00	S
0151	0422061	Preparation of Documents by staff- per hour (or pro rata for part of an hour)		60.00		\$60.00	S

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>					
		<b>1. DOG REGISTRATION</b>					
		Inspection of Register		0.50	\$ 0.05	\$0.55	S
0522021		Certified copy of an entry in the register		1.00	\$ 0.10	\$1.10	S
		Sterilised Dog other than owned by a Pensioner					
0522021		▪ One Year	2013	20.00		\$20.00	S
0522021		▪ Three Years	2013	42.50		\$42.50	S
0522021		▪ Lifetime	2013	100.00		\$100.00	S
		Unsterilised Dog other than owned by a Pensioner					
0522021		▪ One Year	2013	50.00		\$50.00	S
0522021		▪ Three Years	2013	120.00		\$120.00	S
0522021		▪ Lifetime	2013	250.00		\$250.00	S
		Sterilised Dog owned by a Pensioner					
0522021		▪ One Year	2013	10.00		\$10.00	S
0522021		▪ Three Years	2013	21.25		\$21.25	S
0522021		▪ Lifetime	2013	50.00		\$50.00	S
		Unsterilised Dog owned by a Pensioner					
0522021		▪ One Year	2013	25.00		\$25.00	S
0522021		▪ Three Years	2013	60.00		\$60.00	S
		▪ Lifetime	2013	125.00		\$125.00	S
0522021		Dogs used for droving or tending stock	2013	One quarter of the fee that would otherwise be payable			S
0522021		Foxhound, bona fide, kept together in a kennelled pack of not less than ten	2013	40.00		\$40.00	C
0522021		Registration after 31st May in any year, for that registration year	2013	One half of the fee that would otherwise be payable			S
0522021		Assistance dogs		No registration fee payable			S
0522021		Dogs kept in an approved kennel licensed under section 27 of the Act (fee per establishment)	2013	200.00		\$200.00	S

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>2. CAT REGISTRATION</b>					
	0522021	Annual application for approval or renewal of approval to breed cats (per cat)	2013	100.00		\$100.00	S
		(No concessions applicable)					
		Other than Pensioner					
	0522021	Annual Registration	2013	20.00		\$20.00	S
	0522021	Three year registration	2013	42.50		\$42.50	S
	0522021	Lifetime registration	2013	100.00		\$100.00	S
		Pensioners					
	0522021	Annual Registration	2013	10.00		\$10.00	S
	0522021	Three year registration	2013	21.25		\$21.25	S
	0522021	Lifetime registration	2013	50.00		\$50.00	S
		Registration after 31 May in any year, for the remainder of the registration year	2013	50% of the fee payable		50% of the fee payable	S

		<b>3. RANGER SERVICES</b>					
		Dogs					
	0522011	▪ Seizure and impounding of a dog	Pre 2000	50.00	\$ 5.00	\$55.00	C
	0522011	▪ Maintenance of dog in pound (pay per day or part thereof)	"	10.00	\$ 1.00	\$11.00	C
0015	0522001	▪ Seizure and return of dog without impounding	"	50.00	\$ 5.00	\$55.00	C
0015	0522001	▪ Return of a dog impounded outside normal hours	"	60.00	\$ 6.00	\$66.00	C
0015	0522001	▪ Destruction of dog	"	50.00	\$ 5.00	\$55.00	C
	0522021	▪ License to keep an approved kennel	"	100.00		\$100.00	C
	0522021	▪ Renewal of a license to keep an approved kennel	"	50.00		\$50.00	C
	0522021	▪ Transfer of dog registration from another Council	"	5.00	\$ 0.50	\$5.50	C
	0522011	▪ Dog or Cat Trap (per day)	"	2.00	\$ 0.20	\$2.20	C
	0522011	▪ Deposit on Dog / Cat Trap (per trap)	"	50.00		\$50.00	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 7 – HEALTH</b>					
		<b>1. PERMIT TO USE AN APPARATUS</b>					
	1032001	Application for the Approval of an Apparatus eg. Septic Tank	2011	118.00		\$118.00	S
	1032001	Issue of Permit for an Apparatus eg. Septic Tank	"	118.00		\$118.00	S
	1032001	Local Government Report Fee	2004	110.00		\$110.00	C



<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 8 - WELFARE</b>					
	Trust	Bencubbin Aged Care Units - Housing Bond = 4 weeks rental.	2015	-		\$0.00	S
	Trust	Bencubbin Aged Care Units - Pet Bond	"	100.00		\$100.00	S
0032	0822021	Bencubbin Aged Care Units - Brown Street	"	80.00		\$80.00	C
	Trust	Beacon Lifestyle Retirement Units – Housing Bond = 4 weeks rental.	2015	-		\$0.00	S
	Trust	Beacon Lifestyle Retirement Units - Pet Bond	2015	100.00		\$100.00	S
0116	1362001	Beacon Lifestyle Retirement Units - Rowland Street	2015	80.00		\$80.00	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (\$) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 4 &amp; 14 - HOUSING (Staff Housing is now allocated to the relevant Schedule)</b>					
		All Housing – BOND = to 4 weeks Rent. Pet Bond of \$100 is additional.					
		<b>1. HOUSING - Non Staff Members</b>					
		156 Brown St, Bencubbin	2016	155.00		\$155.00	C
		158 Brown St, Bencubbin	2016	155.00		\$155.00	C
		248 Brown St, Bencubbin	2016	155.00		\$155.00	C
		168 Collins St, Bencubbin	2016	155.00		\$155.00	C
		92B Monger St, Bencubbin	2016	155.00		\$155.00	C
		28 Rowland St, Beacon	2016	155.00		\$155.00	C
		<b>Staff Members</b>					
		161 Brown St, Bencubbin	"	**		\$0.00	C
		247 Brown St, Bencubbin	"	**		\$0.00	C
		5 Hammond St, Bencubbin	"	**		\$0.00	C
		77 Monger St, Bencubbin	"	**		\$0.00	C
		97A Monger St, Bencubbin	"	**		\$0.00	C
		97B Monger St, Bencubbin	"	**		\$0.00	C
		92A Monger St, Bencubbin	"	**		\$0.00	C
		93A Monger St, Bencubbin	"	**		\$0.00	C
		93B Monger St, Bencubbin	"	**		\$0.00	C
		229 Murray St, Bencubbin	"	**		\$0.00	C
		800A Baxter St. Bencubbin	"	**		\$0.00	C
		800B Baxter St. Bencubbin	"	**		\$0.00	C
		223 Rowlands St. Bencubbin	"	**		\$0.00	C
		19 Rowlands St, Beacon	"	**		\$0.00	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>4. COMMUNITY HOUSING – Non-Staff Members</b>					
0036	1362001	Community Houding Project - Beacon – 101 Broadbent St Beacon	2016	150.00		\$150.00	C
0036	1362001	Community Houding Project - Beacon – 87 Dunne St Beacon	2016	150.00		\$150.00	C
0034	1362001	Joint Venture Housing – 3 Hammond St Bencubbin	2016	150.00		\$150.00	C
0034	1362001	Joint Venture Housing – 64 Brown St Bencubbin	2016	150.00		\$150.00	C
0034	1362001	Joint Venture Housing – 30 Rowland St Beacon	2016	150.00		\$150.00	C
0034	1362001	Joint Venture Housing – 86 Dunne St Beacon	2016	150.00		\$150.00	C
		<b>5. Short Term Accommodation</b>					
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per night	2016	100.00	\$ 10.00	\$110.00	C
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per week	2016	600.00	\$ 60.00	\$660.00	C
		<b>** Shire Employees as stated in Salary Package</b>	"				

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 10 – COMMUNITY AMENITIES</b>					
		<b>2. RUBBISH REMOVAL</b>					
		240L Bin – Replacement	Pre 2000	At Cost		At Cost +10%	C
	1011001	Domestic Collection	2016	235.00		\$235.00	C
	1011002	Recycling Collection	2016	140.00		\$140.00	C
	1021001	Commercial Collection	2016	285.00		\$285.00	C
		<b>3. GENERAL PLANNING SERVICES</b>					
		Town Planning Fees as per Town Planning Local Government Fees Regulations					
		Determination of development application (other than for an extractive industry) where the estimated cost of the development is:					
	1052001	1. (a) not more than \$50,000	2013	\$147.00			S
	1052001	(b) more than \$50,000 but not more than \$500,000	"	0.32% of estimated cost of			S
	1052001	(c) more than \$500,000 but not more than \$2.5 million	"	\$1,700 + 0.257% for every \$1 in excess			S
	1052001	(d) more than \$2.5 million but not more than \$5 million	"	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			S
	1052001	(e) more than \$5 million but not more than \$21.5 million	"	\$12,633 + 0.123% for every \$1 in			S
	1052001	(f) more than \$21.5 million	"	\$34,196.00			S
	1052001	2. Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	"	The fee in item 1 (a) , (b) , (c) , (d) , (e) or (f) plus, by the way of penalty, twice			S
	1052001	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	"	\$739.00			S
	1052001	4. Determining a development application for an extractive industry where the development has commenced or been carried out	"	The fee in item 3 plus, by the way of penalty, twice that fee			S

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		5. Provision of a subdivision clearance:					
		(a) not more than 5 lots	"	\$73 per lot			S
	1052001						
	1052001	(b) more than 5 lots but not more than 195 lots	"	\$73 per lot for the first five lots then \$35			S
	1052001	(c) more than 195 lots	"	\$7,393.00			S
	1052001	6. Determine an initial application for the approval of a home occupation where the home occupation has not commenced	"	\$222.00			S
	1052001	7. Determine an initial application for the approval of a home occupation where the home occupation has commenced	"	The fee in item 6 plus, by the way of penalty, twice that fee			S
	1052001	8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	"	\$73.00			S
	1052001	9. Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires	"	The fee in item 8 plus, by the way of penalty, twice that fee			S
	1052001	10. Determining an application for a change of use or for an alteration or extension or a change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	"	\$295.00			S
	1052001	11. Determining an application for a change of use or for an alteration or extension or a change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	"	The fee in item 10 plus, by the way of penalty, twice that fee			S
	1052001	12. Providing a zoning certificate	"	\$73.00			S
	1052001	13. Replying to a property settlement questionnaire	"	\$73.00			S
	1052001	14. Providing written planning advice	"	\$73.00			S
	1052001	General Research – Above normal research/information per hour		50.00	\$ 5.00	\$55.00	S
	1052001	Copies of Scheme Text		10.00	\$ 1.00	\$11.00	S
		<i>All fees payable on lodgement of request, with 75% refund should consent for</i>					

# Fees, Licenses, Rents and Other Charges

## Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>4. BUILDING APPLICATION</b>					
		Building Fees - Per Building Act 2011					
		Application For Building Permit					
	1332001	Class 1 and 10	2012	96.00	nil	\$96.00	S
	1332001	Class 2 to 9	2012	96.00	nil	\$96.00	S
	1332001	Application to Amend Building Permit (Uncertified)	2012	96.00	nil	\$96.00	S
	1332001	Demolition- Class 1 and 10	2012	96.00	nil	\$96.00	S
	1332001	Demolition- Class 2 to 9 (per storey)	2012	96.00	nil	\$96.00	S
	1332001	Application to Extend Building or Demolition Permit	2012	96.00		\$96.00	
	1332001	Application for Occupancy					
	1332001	Temporary Occupancy of Incomplete Buildings	2012	96.00	nil	\$96.00	S
	1332001	Modification of Occupancy Permit	2012	96.00	nil	\$96.00	S
	1332001	Replacement of Occupancy Permit	2012	96.00	nil	\$96.00	S
	1332001	Application For Occupancy Permit or Building Approval For Strata scheme, Plan or Subdivision	2012	\$10.60 and not less than \$105.80			S
	1332001	Application for Occupancy permit or Unauthorised Class 2-9 Building Certificate	2012	96.00		\$96.00	S
	1332001	Application for Building Approval certificate for unauthorised work	2012	96.00		\$96.00	S
	1332001	Application for Building Approval certificate with existing authorisation	2012	\$ 96.00	nil	\$96.00	S
	1332001	Application for Building Approval certificate for class 1 and 10 Buildings with Authorisation	2012	\$ 92.00	nil	\$92.00	S
		Building Fees - Per Building Act 2011					
		Builders Service Levy					
T150	9920020	Authorised Building subject to a building permit- Valued \$45000 and over	2012	0.09% Of Estimated Value (GST Inc)			S
T150	9920020	Authorised Building - Valued \$45000 and Under	2012	\$ 61.65	nil	\$61.65	S
T150	9920020	Unauthorised Building - Valued \$45000 and Over	2012	0.18% Of Estimated Value (GST Inc)			S
T150	9920020	Unauthorised Building - Valued \$45000 and Under	2012	\$ 92.00		\$92.00	S
		Building Fees - Per Building and Construction Industry Training Fund and Levy Collection Act 1990					
	1332011	BCITF Levy - Where estimated value of work exceeds \$20,000	Pre 2000	0.20%		\$0.00	S

# Fees, Licenses, Rents and Other Charges

## Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>5. CEMETERIES</b>					
		On application to hold a funeral, the following fees shall be payable in advance					
		Digging grave to 1.8m deep – Adults					
0071	1062001	▪ Weekdays	2016	205.00	\$ 20.50	\$225.50	C
0071	1062001	▪ Saturdays	2016	360.00	\$ 36.00	\$396.00	C
0071	1062001	▪ Sundays/Public Holidays	2016	515.00	\$ 51.50	\$566.50	C
		Digging grave to 1.2m deep – child under 5 years					
0071	1062001	▪ Weekdays	2016	175.00	\$ 17.50	\$192.50	C
0071	1062001	▪ Saturdays	2016	300.00	\$ 30.00	\$330.00	C
0071	1062001	▪ Sundays/Public Holidays	2016	415.00	\$ 41.50	\$456.50	C
		Issues of Grant of Right of Burial					
0071	1062001	▪ Certificate and Registration	2016	260.00	\$ 26.00	\$286.00	C
		<b>Plot Fee</b>					
0071	1062001	▪ Land for grave 2.44 x 1.22m where directed	2016	40.00	\$ 4.00	\$44.00	C
0071	1062001	▪ Land for grave 2.44 x 2.44m where directed	2016	65.00	\$ 6.50	\$71.50	C
0071	1062001	▪ Land for grave 2.44 x 1.22m selected by applicant	2016	55.00	\$ 5.50	\$60.50	C
0071	1062001	▪ Land for grave 2.44 x 2.44m selected by applicant	2016	85.00	\$ 8.50	\$93.50	C
		For sinking Any grave beyond 1.8m					
0071	1062001	▪ For each additional 0.3m or part thereof	2016	55.00	\$ 5.50	\$60.50	C

# Fees, Licenses, Rents and Other Charges

Section 5.96 & 6.17 of the Local Government Act 1995

CHARGE TYPE	G/L	DESCRIPTION	DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
		<b>Niche Wall</b>					
0071	1062001	▪ Double Niche	2016	45.00	\$ 4.50	\$49.50	C
0071	1062001	▪ Single Niche	2016	22.00	\$ 2.20	\$24.20	C
0071	1062001	For re-opening any grave	2016	205.00	\$ 20.50	\$225.50	C
0071	1062001	For interment in or filling in of re-opened grave	2016	52.00	\$ 5.20	\$57.20	C
0071	1062001	Re-opening grave for exhumation	2016	205.00	\$ 20.50	\$225.50	C
0071	1062001	Re-interment after exhumation	2016	205.00	\$ 20.50	\$225.50	C
0071	1062001	Re-opening interment and re-interment on a Saturday, Sunday or Public Holiday – Extra per Service	2016	205.00	\$ 20.50	\$225.50	C
		<b>Miscellaneous charges</b>					
0071	1062001	▪ Monumental masons License	2016	155.00	\$ 15.50	\$170.50	C
0071	1062001	▪ Funeral directors License	2016	155.00	\$ 15.50	\$170.50	C
0071	1062001	▪ Single Funeral Permit	2016	52.00	\$ 5.20	\$57.20	C
0071	1062001	▪ For permission to erect a headstone or monument	2016	21.00	\$ 2.10	\$23.10	C
0071	1062001	▪ For permission to enclose grave with kerbing	2016	21.00	\$ 2.10	\$23.10	C
0071	1062001	▪ Family grave – Placing of ashes	2016	21.00	\$ 2.10	\$23.10	C



<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>6. PORTABLE TOILETS</b>					
0017	1062011	Portable Toilet – (per day excluding weekend)	2016	62.00	\$ 6.20	\$68.20	C
0017	1062011	Portable Toilet – (weekend, Friday collection to be returned Monday morning irrespective of use)	2016	125.00	\$ 12.50	\$137.50	C
T		▪ Deposit per toilet - Credit Card Photocopy	2016	300.00		\$300.00	C
		<b>7. COMMUNITY BUS HIRE</b>					
0019	1062021	- per kilometre – Ratepayers / Residents & Community Groups - Includes first tank of fuel, any additional fuel to be paid for by the hirer.	2016	0.82	\$ 0.08	\$0.90	C
0019	1062021	- Minimum Charge - Less than 60kms travelled.	2016	52.00	\$ 5.20	\$57.20	C
0019	1062021	- Non Ratepayers or for Business/Commercial Use	2016	1.50	\$ 0.15	\$1.65	C
		<b>8. LANDCARE SERVICES</b>					
0110	1042011	Landcare Consultant - Shire Contractor or Employee	2015	At cost	At cost	At cost	C
		<b>9. SWIMMING POOL INSPECTION</b>					
		Local Government (Miscellaneous Provisions) Act 1960					
		4 yearly pool fence inspections	2009	56.00	nil	\$56.00	S

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>SCHEDULE 11 – RECREATION &amp; CULTURE</b>					
		<b>1. MT MARSHALL SWIMMING POOL</b>					
		<b>Pool Charges</b>					
	1122011	▪ Adult entry	2015	2.73	\$ 0.27	\$3.00	C
	1122011	▪ Child entry (under 15 years)	2015	1.82	\$ 0.18	\$2.00	C
	1122011	▪ Spectators - Adult	2015	1.82	\$ 0.18	\$2.00	C
	1122011	▪ Eligible Pensioners	2015	1.82	\$ 0.18	\$2.00	C
		<b>Season Tickets – Full Season</b>					
	1122011	▪ Family	2015	90.91	\$ 9.09	\$100.00	C
	1122011	▪ Adult	2015	45.45	\$ 4.55	\$50.00	C
	1122011	▪ Child	"	36.36	\$ 3.64	\$40.00	C
		<b>2. BEACON AND BENCUBBIN FITNESS CENTRE</b>					
		Annual Membership					
	1192034	▪ Adults	2015	52.00	\$ 5.20	\$57.20	C
	1192034	▪ Aged Pensioners	2015	31.00	\$ 3.10	\$34.10	C
	1192034	▪ Students over 16 years of age	2015	31.00	\$ 3.10	\$34.10	C
	1192034	Casual Use	2015	4.68	\$ 0.47	\$5.15	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>3. STAGE HIRE</b>					
	1112011	Mt Marshall Residents, Ratepayers and Community Groups	2015	Nil	Nil	Nil	C
		<b>4. HISTORY BOOKS</b>					
0101	1152001	Mt Marshall History Book	Pre 2000	15.00	\$ 1.50	\$16.50	C
0101	1152001	Mt Marshall Schools History Book	2009	20.00	\$ 2.00	\$22.00	C
0101	1152001	The Sandalwood Story Of the Mt Marshall District	2011	1.82	\$ 0.18	\$2.00	C
0101	1152001	Mt Marshall 1910 - 2010 History Book	2011	18.18	\$ 1.82	\$20.00	C
0101	1152001	▪ Postage for 1 book	2016	14.50	\$ 1.45	\$15.95	C
0101	1152001	▪ Postage for each additional book thereafter	2016	14.00	\$ 1.40	\$15.40	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 13 - ECONOMIC SERVICES</b>					
		<b>1. CARAVAN PARK FEES - BENCUBBIN RECREATION GROUND</b>					
		<b>Van Site</b>					
0002	1322041	Bencubbin - per day - powered site	2016	10.00	\$1.00	\$11.00	C
0002	1322041	Bencubbin - per day - non powered site	2016	5.00	\$0.50	\$5.50	C
		<b>2. CARAVAN PARK FEES FOR BEACON AND BENCUBBIN</b>					
		<b>Van Site</b>					
0002	1322041	Bencubbin - per day	2016	23.64	\$ 2.36	\$26.00	C
0002	1322041	- per week	2016	140.91	\$ 14.09	\$155.00	C
0004	1322051	Beacon - per day	2016	23.64	\$ 2.36	\$26.00	C
0004	1322051	- per week	2016	140.91	\$ 14.09	\$155.00	C
		<b>Tent Site - No vouchers applicable</b>					
0002	1322041	Bencubbin - per day	2015	10.00	\$ 1.00	\$11.00	C
0002	1322041	- per week	2015	40.00	\$ 4.00	\$44.00	C
0004	1322041	Beacon - per day	2015	10.00	\$ 1.00	\$11.00	C
0004	1322041	- per week	2015	40.00	\$ 4.00	\$44.00	C
0002	1322041	Casual Shower Fees	2015	5.00	\$ 0.50	\$5.50	C
		<b>3. BENCUBBIN &amp; BEACON CABINS</b>					
		<b>Bencubbin</b>					
0003	1322021	Single Cabin - Work Camp	2016	103.00	\$ 10.30	\$113.30	C
0003	1322021	Single Cabin	2016	121.00	\$ 12.10	\$133.10	C
0003	1322021	Single Cabin - Weekly	2016	618.00	\$ 61.80	\$679.80	C
0003	1322021	Double Cabin	2016	140.00	\$ 14.00	\$154.00	C
0003	1322021	Double Cabin - Weekly	2016	842.00	\$ 84.20	\$926.20	C

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		<b>Beacon</b>					
0005	1322031	Single Cabins	2016	103.00	\$ 10.30	\$113.30	C
0005	1322031	Single Cabins - Weekly	2016	618.00	\$ 61.80	\$679.80	C
0005	1322031	Double Cabin	2016	140.00	\$ 14.00	\$154.00	C
0005	1322031	Double Cabin - Weekly	2016	842.00	\$ 84.20	\$926.20	C
		A \$10.00 voucher, redeemable for purchases at local participating businesses, not redeemable for cash, is given for each night's stay in a Beacon or Bencubbin Caravan Park Cabin or Powered Site. Maximum voucher value is \$50.00 per stay.					
		<b>6. RAILWAY BARRACKS</b>					
0026	1352021	Daily – Single person use	2016	42.00	\$ 4.20	\$46.20	C
0026	1352021	Weekly – Single person use	2016	253.00	\$ 25.30	\$278.30	C
0026	1352021	Daily – Shared room (two persons)	2016	60.00	\$ 6.00	\$66.00	C
0026	1352021	Weekly – Shared room (two persons)	2016	355.00	\$ 35.50	\$390.50	C
0026	1352021	Exclusive Use – Weekly	2016	2060.00	\$ 206.00	\$2,266.00	C
0026	1352021	Exclusive Use – Bond	2016	2720.00		\$2,720.00	C
		<b>* Six (6) and up to seven (7) nights be charged at the weekly rate</b>					
		<b>7. SANDALWOOD SHOPS</b>					
0020	1351011	Shop Rents – As Per Lease Agreements					

<b>Fees, Licenses, Rents and Other Charges</b> <b>Section 5.96 &amp; 6.17 of the Local Government Act 1995</b>			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					

		<b>SCHEDULE 14 - PLANT HIRE AND MATERIALS</b>					
		<b><i>PLANT HIRE - INCLUDING OPERATOR (per hour)</i></b>					
0021	1412001	Volvo 930G Grader	2016	155.00	\$ 15.50	\$170.50	C
0021	1412001	Tandem Axle Trucks	2016	130.00	\$ 13.00	\$143.00	C
0021	1412001	Single Axle Trucks	2016	100.00	\$ 10.00	\$110.00	C
0021	1412001	Volvo Loader	2016	155.00	\$ 15.50	\$170.50	C
0021	1412001	Volvo Backhoe	2016	130.00	\$ 13.00	\$143.00	C
0021	1412001	Self Propelled Roller	2016	100.00	\$ 10.00	\$110.00	C
0021	1412001	Tractor with Slasher	2016	90.00	\$ 9.00	\$99.00	C
0021	1412001	Prime Mover and Side Tipper / Water Tanker	2016	155.00	\$ 15.50	\$170.50	C
		<b><i>MATERIALS</i></b>					
0069	1412041	Non Contaminated Blue metal (per tonne)	2016	105.00	\$ 10.50	\$115.50	C
0069	1412041	Contaminated Blue Metal (per tonne)	2016	52.00	\$ 5.20	\$57.20	C
0069	1412041	Sand & Gravel (per tonne)	2016	5.00	\$ 0.50	\$5.50	C
0100	1442001	Used Grader Blades - each	2016	5.00	\$ 0.50	\$5.50	C