

SHIRE OF MT MARSHALL



Local Emergency Management Committee

**Minutes of the Mt Marshall Local Emergency
Management Committee meeting held in
Council Chambers, 80 Monger St, Bencubbin on
Tuesday 8 August 2017,
commencing at 3.37pm.**

Attachment 11.1.1

Cr Rachel Kirby Chairman

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Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held Tuesday 8 August 2017

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**Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held Tuesday 8 August 2017**

1.0 Declaration of Opening / Announcement of Visitors

Cr Kirby welcomed committee members to the meeting and declared the meeting open at 3.37pm.

2.0 Record of Attendance / Apologies

In Attendance

Cr Rachel Kirby	Shire President / Chair	
Cr Stuart Faulkner	Deputy Shire President	
Mr John Nuttall	Chief Executive Officer	
Mrs Sally Putt	Community Development Officer	
Mr Andrew Johnson	Works Supervisor	
Mrs Michelle Morris	Principal Beacon PS	
Mr Robert McArdle	Principal Bencubbin PS	
Ms Susan Scully	Bencubbin Silver Chain	3:41 – 3:53pm
Mrs Wendy Evans	Beacon Silver Chain	3:41 – 3:53pm

Apologies

Mr Jack Walker	Regulatory Officer
Mrs Yvette Grigg	District EM Advisor
Ms Joanne Spadaccini	DCP & Family Support
Mr Shane Klunder	Area Manager – DFES
Sgt Heather Carter	OIC Bencubbin Police
Mr Damian Tomas	Chief Bush Fire Control Officer
Mr Shaun Betley	Community Paramedic
Mr Peter Geraghty	SJA Co-ordinator
Mrs Karen Tabner	Principal Beacon PS

3.0 Confirmation of Minutes

3.1 Minutes of the Mt Marshall Local Emergency Management Committee Meeting held Tuesday 9 May 2017

LEMC2017/008 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the minutes of the Mt Marshall Local Emergency Management Committee meeting held on Tuesday 9 May 2017 be confirmed as a true and correct record of proceedings.

Moved Cr S Faulkner

Seconded Mrs S Putt

Carried 9/0

4.0 Reports of Officers

4.1 Chief Executive Officer

4.1.4. Information for the Committee

- Annual Exercise – The annual exercise has not been carried out. The CEO will encourage Regulatory Officer, Jack Walker on his return from leave to arrange the exercise.
- House Numbering – This is now complete in both Bencubbin and Beacon.
- Beacon Airstrip – Budget / Grant
- AWARE Funding – Assessment of risk and design of mitigation.

5.0 Other Reports

5.1 Chief Bush Fire Control Officer

Nil

5.2 St John Ambulance Services

Nil

5.3 Fire & Emergency Services Authority of WA

Nil

5.4 Department of Child Protection and Family Services

5.4.1 Department of Child Protection & Family Services – Update to August 2017

**Department for Child Protection and Family Support
District Emergency Services Officer - Wheatbelt
Update: August 2017**

As at July 1st 2017 The Department of Child Protection and Family Support was amalgamated into the new Department of Communities.

We will be known as Department of Communities - Child Protection and Family Support Division. The District Emergency Services Officer role has not changed at this stage, nor have the roles and responsibilities of CPFS to manage an evacuation centre in the event of an emergency.

Updating of the Local Emergency Management Plan for the Provision of Welfare Support (LWP) is underway. The finalisation of the revised document has been delayed due to the recently announced Departmental changes/amalgamations by the new WA Government and changes to other documents that are key to CPFS's role in an emergency.

Minutes of the Mt Marshall Local Emergency Management Committee Meeting
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If you have any questions regarding your LGA's preparedness to open and run an evacuation centre until CPFS are able to attend or if you have any questions about CPFS's role in the running of an evacuation centre at any time, please do not hesitate to email me to arrange a time to discuss the available resources.
joanne.spadaccini@cpfs.wa.gov.au

Kind regards

Jo Spadaccini

LEMC2017/009 OFFICERS RECOMMENDATION / COMMITTEE DECISION:

That the report be received by the committee

Moved Cr S Faulkner

Seconded Mr R McArdle

Carried 9/0

5.5 Education Department

Beacon Primary School – In line with a new publication 'A Principal's Bushfire Guide' the school will be implementing a new evacuation plan by September and conducting a fire drill. Megan Beagley will be consulting.

5.6 Bencubbin Police

Nil

5.7 Silver Chain Nursing Association

AGM will be held on 15 August 2017. A new oxy viva has arrived for Bencubbin

5.8 Disabilities Service Commission

Nil

5.9 Community Development

Nil

6.0 General Business

Jack Walker to provide a template for all parties to be able to provide reports to future meetings.

7.0 New Business of an Urgent Nature Introduced by Decision of the Meeting

Nil

Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held Tuesday 8 August 2017

8.0 Next Meeting – Tuesday 7 November 2017 commencing at 3.30pm in Council Chambers, 80 Monger Street, Bencubbin

9.0 Closure of Meeting

There being no further business the meeting closed at 3.53pm

These Minutes were confirmed at the Local Emergency Management Committee Meeting held on

Date

Cr Rachel Kirby

Chair

F&R.2.7 RELATED PARTY DISCLOSURES

Council Policy:

This policy is designed to provide guidelines with respect to recording and reporting Related Party Disclosures in the Annual Financial Statements in accordance with AASB 124 – Related Party Disclosures

Objective:

The objective of AASB 124 is to ensure that local government financial statements contain the disclosures necessary to draw attention to the possibility that its financial position may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

AASB 124 is not designed to detect and report fraud or misconduct. It is more to enhance transparency and accountability of council transactions. This view is reiterated in AASB's April 2017 Agenda Decision that the purpose of AASB 124 is not for assessing governance or probity issues.

Definitions:

Related Party Transaction A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Related Parties Related Parties include:

- Entities that are Related to Council
A local government (council) related entity is an entity 'controlled' or 'jointly controlled' by council or over which council has 'significant influence'. (i.e. an entity set up, controlled, or is significantly influenced by council such as a regional council and regional subsidiaries);
- Key Management Personnel (KMP)
KMP, close family members of KMP and entities that are related to KMP or their close family members are related parties. (i.e. Mayor/President, Councillors, CEOs and/or managers). For the Shire of Mt Marshall, these include the Works Supervisor, Finance and Administration Manager and Regulatory Officer. This will be assessed in relation to each new employee and, where appropriate, will be identified in the Employment Agreement.
- Close family Members of KMP
Close family members of KMP are those family members who may be expected to influence, or be influenced by the KMP in their dealing with the local government (such as, without limitation, parents, siblings, grandparents, uncles/aunts or cousins).
- Entities controlled or jointly controlled by KMP

Operational Guidelines:

a. Identifying and Capturing Changes in Related Parties

On implementation of this Policy, Council Members and KMP employees will be required to complete a *self-assessment of business relationships* with the Shire and those of Related Entities and close family members. When new councillors are elected, or new key management staff are appointed, they will also be required to complete this self-assessment. These Self-Assessments will be updated as at 30 June each year.

b. Keeping Affected Councillors and Staff Informed

Councillors at the time of preparation of this element of the Shire of Mt Marshall will consider and adopt this addition to the Policy Manual. Affected staff will be advised of the content of this policy and any concerns will be addressed prior to implementation.

c. Ordinary Citizen Transactions (OCT)

There are some transactions with related parties that do not need to be captured and reported. These transactions are those that an ordinary citizen would undertake with council (Ordinary Citizen Transaction) such as transactions undertaken on arm's length terms and in the ordinary course of carrying out council's functions and activities. Such transactions include:

- Using the Shire's facilities after paying the normal fee, for example, use of sporting facilities.
- Fines on normal terms and conditions
- Paying rates and council fees and charges

A review of Ordinary Citizen Transactions (OCT) will be conducted as at 30 June each year to ensure the definition still meets the requirements of this Policy.

d. Capturing and Recording Transactions with Related Parties

All payment transactions are captured in the Shire's accounting system (Synergy).

As part of the preparation of the Annual Financial Statements, the Finance & Administration Manager, in consultation with the CEO will review material payments, amounts owing to (including leave liabilities) and amounts owing by key management personnel (including Rates) and include that information in the Annual Financial Statements. Particular consideration will be given to transactions that do not pass through council's accounting system if any.

Ordinary Citizen Transactions will be considered as part of this annual review to ensure that transactions are included if required.

The Shire will consider related party transactions and determine their arm's length status (i.e. terms and conditions).

The Shire will identify related party transactions in the accounting system and outside the accounting system (non-monetary transactions, contracts, service level agreements).

e. Privacy and Freedom of Information

Information is not disclosed in relation to individual amounts for specific individuals, but rather in total for like payments/liabilities to Shire/amounts owing from Shire. Care will be taken to ensure that personal information is not inappropriately disclosed.

Any request under Freedom of Information covered by this Policy will be assessed prior to release of to ensure that both Privacy and Freedom of Information legal requirements are both met. Legal advice will be obtained if required.

f. Materiality

When assessing materiality, the Shire will consider both the size and nature of the transaction, individually and collectively.

Date Resolved:

Amendment:

CS.3.2 ECONOMIC DEVELOPMENT GRANTS FUND

Objective:

The Shire of Mt Marshall has established an Economic Development Fund to provide discretionary grants to commercial business and community groups to assist those groups with projects or improvements that will benefit the community. Individual amounts will be limited in line with this policy and will require co-contribution from the applicant organisation.

Provide guidelines for staff and elected members when considering economic development grant fund applications from businesses or community groups.

Council Policy:

Commercial Business

Commercial businesses are eligible to apply for funding. The maximum individual application can be for \$15000. In order for a commercial business to be eligible there needs to be a co-contribution of at least \$2 for every \$1 requested. The minimum amount requested must be \$500.

It will be for the commercial business to demonstrate that the project they are applying for funding will provide a significant benefit to the community.

Community Groups

Community groups and similar type organisations are also able to apply for funding. To be classed as a community group, the organisation must demonstrate that they do not operate for profit. The maximum individual application can be for \$10000. In order for a community group to be eligible there needs to be a co-contribution of at least \$1 for every \$1 requested. The minimum amount requested must be \$300.

All applications will be judged on their individual merits, and Council reserves the right to use its discretion in accepting projects which may not fit all of the criteria when it is felt the project provides significant community benefit.

Operational Guidelines:

To be eligible the business or organisation must be wholly located within the Shire of Mt Marshall boundaries. The proposed project, work or improvements must be of benefit to the community.

There will be two rounds of grants available during the year. These rounds will be September/October and March/April. Only one application per organisation will be awarded each financial year.

It is up to each applicant to provide the necessary information for Council to be able to make a considered determination. Therefore if plans, sketches, quotes etc. would improve the application, they should be provided.

Please note: If the project involves building or improvement works, a Development Application may also need to be obtained from Council. It is for the individual applicant to obtain any planning and building approvals. Grant approval DOES NOT constitute development approval.

Closing dates for each grant round will be publicised in the local papers and on the Shire website. Applications should be lodged on the application form which will be made available, and should be signed and submitted with supporting documentation by the advertised closing date. Each application will be judged on merit.

A Council appointed panel will assess the applications. They will be processed as quickly as possible and applicants informed of the outcome by letter. There will be no appeal process available.

Applications must be lodged with the CEO by the closing date, on the correct application form and contain all necessary documentation to allow the panel to assess your request. If the applicant wishes to discuss the application in advance please contact the CEO or the CDO in person or by phone.

Date Resolved:

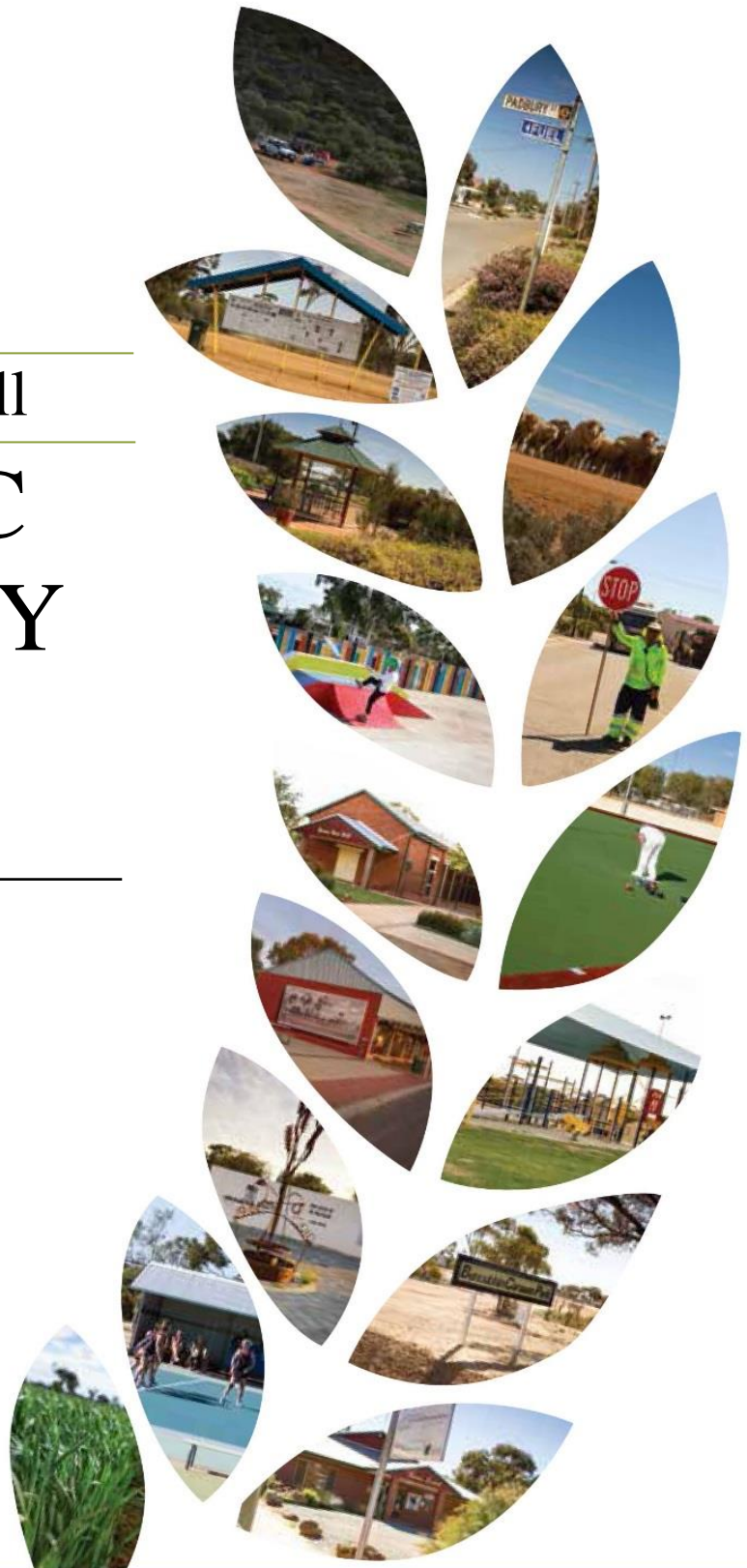
Amendment:



Shire of Mt Marshall

STRATEGIC COMMUNITY PLAN

2017/18 to 2026/27





Message from the Shire President

This plan shares our visions and aspirations for the future and outlines how we will, over the next decade, work towards a brighter future for our community.

This long-term Plan recognizes the role of the community in determining its own future and will be the key strategic document for guiding the Council's business planning and service delivery. It has been developed in partnership with the community through a series of surveys, workshops and public forums.

Your responses gave us a valuable insight into your visions and aspirations for the future.

This plan aims to develop an appropriate response for today's environment and also for the future in order to be pro-active and meet upcoming challenges. The role of the various levels of government is to provide services and facilitate specific actions on behalf of the community through this ongoing partnership.

The Plan takes into account the broad social, cultural, economic and environmental areas and how other government agencies, community groups and local councils bordering our municipality might contribute to achieve the community's aspirations.

The Strategic Community Plan spans 10 years and from 1 July 2017 and will be subject to a 'desktop' review in 2019 and a full review 2021.

I welcome your contributions and thoughts, and look forward to continuing our focus to ensure the community continues to be the custodians who embrace our past, valuing our present and planning for the future.

Councillor Rachel Kirby
Shire President

Introduction

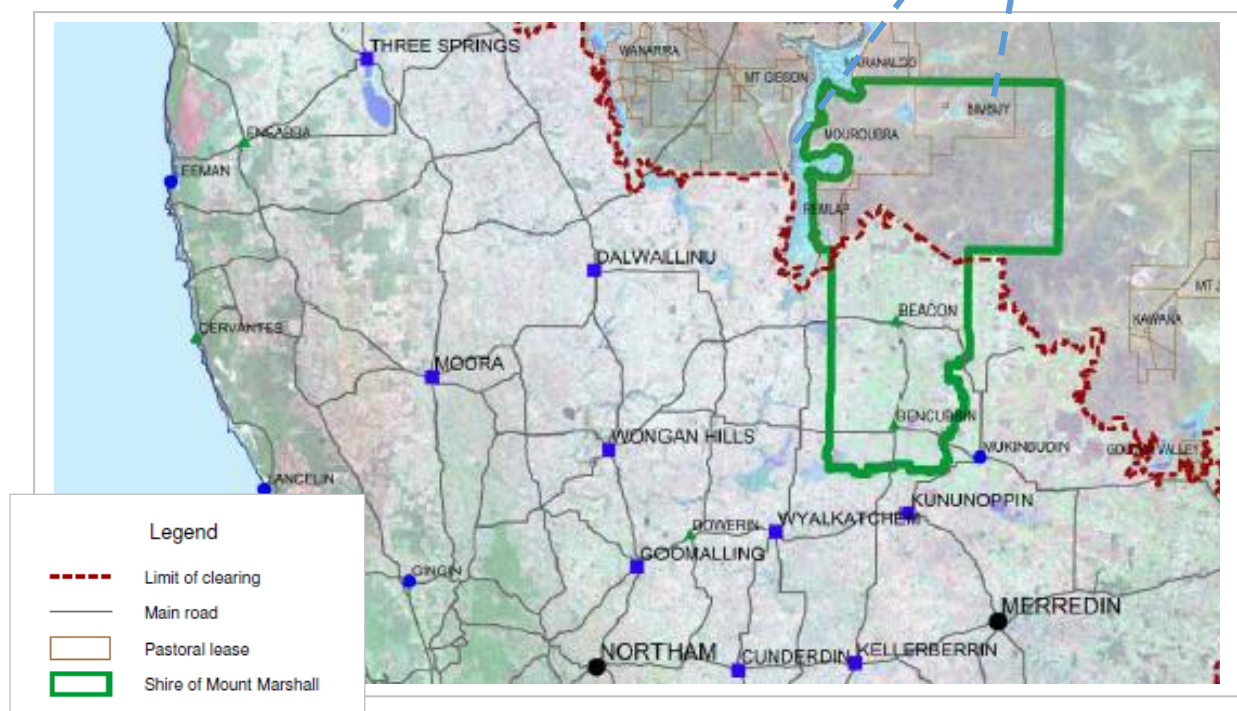
The Strategic Community Plan outlines the community's long term vision, values, aspirations and priorities, with reference to other Shire plans, information and resourcing capabilities. This Plan spans 10 years from 2017/18 to 2026/27 and will be subject to a 'desktop' review in 2019/20 and a full review again 2021/22.

The Plan establishes the community's vision for the Shire's future, including aspirations and service expectations. It is intended to drive the development of corporate business plans, resourcing and other informing strategies. An objective is the integration of asset, service and financial plans so that the Shires resource capabilities are matched to the community's needs.

Background

The Shire of Mt Marshall comprises an area of 10,134 km² and is located within the north eastern wheatbelt area of Western Australia. Some general statistics for the year ending 30 June 2016 were -

Area (km2)	10,134
Population (2016 census)	527
Km Roads	Unsealed 1,440
Km Roads	Sealed 307
Townsites	2
Centres	Bencubbin, Beacon
Density (Persons/km2)	0.052



The Shire is approximately 273 kilometres north east of Perth and has borders with the Shires of Trayning, Koorda, Mukinbudin, Yalgoo, Dalwallinu, Westonia, Yilgarn, Wyalkatchem, Sandstone and Menzies. The area is primarily wheat, coarse grain, cattle and sheep farming district. There are many points of interest all serviced by the two main centres, Bencubbin and Beacon.

In 1836 the Surveyor General Captain John Septimus Roe led a 40 day expedition out into the unknown areas east of the settled districts of the Avon Valley. Mt Marshall and Lake McDermott were named after Captain Marshall McDermott, an early settler to the Swan River Colony. Graziers and people looking to harvest Sandalwood were the first European settlers in the Mt Marshall area. The first grazing lease was taken up in 1868. Sandalwood was taken from the district from the 1880's through to the 1920's. Permanent settlement and development of the land for farms commenced around 1910. Prior to 1923 the area was part of the Ninghan Road District. In June 1923 the Mt. Marshall Road District was gazetted.



By 1929 the Waddouring Rock catchment dam opened and water was made available to the townsites of Bencubbin and Gabbin. The estimated population of the district at that time was 2,200 people. Development extended to the northern area of the Shire and in 1930 the railway was extended from Burakin to Bonnie Rock. Beacon and Wialki Primary Schools opened in 1932.

The 1930 depression and a series of drought years during that period resulted in over a hundred farms being forfeited to the Crown. By 1940 the population had dropped to 1,260 in the space of ten years. The 1940-45 war years resulted in very slow growth in the district due to a shortage of labour and the rationing of fuel and other necessary commodities. During the 1950's more farms were developed and the population was 1,000 by 1959. The sheep and grain production increased and there was a decrease in the stigma of the 'marginal' label.

The Road Board became the Mt. Marshall Shire Council in 1960 and in the next decade there was considerable expansion in the district. It was in this decade that the district expanded to have machinery dealers, 'A' class fuel depots, new shops, housing and sale yards. In addition the Bencubbin power supply was taken over by the State and Beacon was connected to the Comprehensive Water Scheme while Council took over the provision of power to the Beacon town-site. Wheat quotas and the drought of 1969 saw a drop in the population of approximately 250 as farms and businesses declined.

By 1979 the population was estimated at 1,000. Spiralling interest rates during the 1980's brought about a decline in the farms and businesses in the district. The technological explosion of the last twenty years has enabled remote delivery of services and information, which results in the withdrawal of 'shop fronts' and staff from the district and has a snowball effect on the whole community.

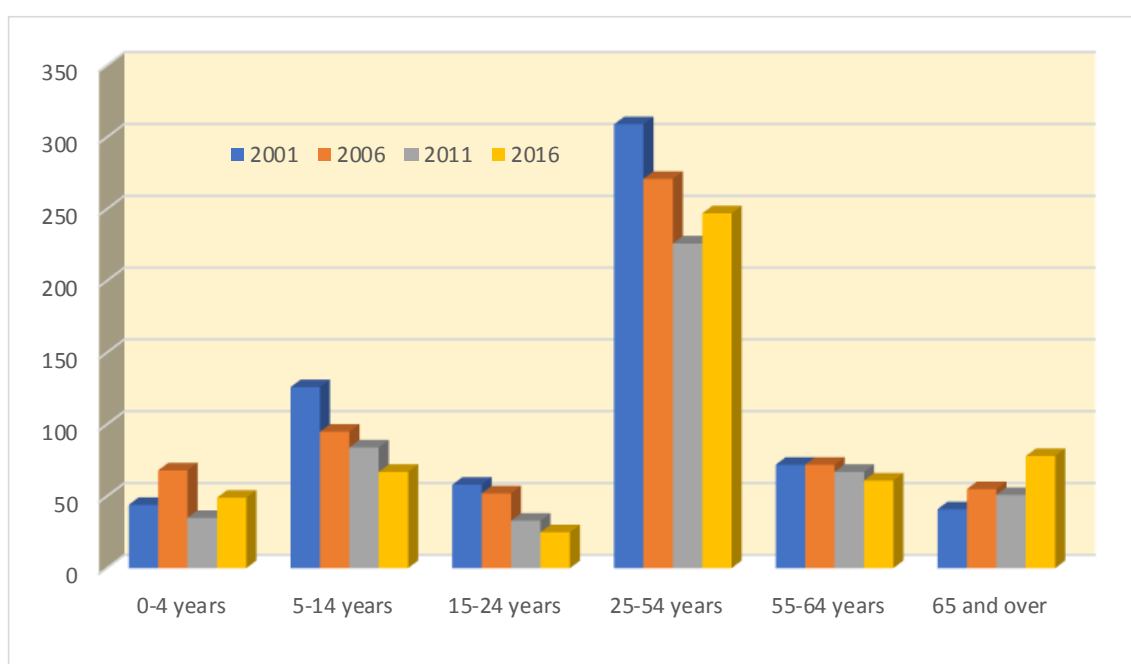
Community Demographics and Trends

Population trends

The district has experienced a continued decline in population and if the trend continues then further declines can be expected in the services and facilities available to the community. The Shire's population has been in steady decline in the last 15 years.

2016 Census

Population data from the 2016 census shows the district has increased from 496 to 527(6.25%). Of the 527 people 54.1% were male and 45.9% were female. Aboriginal and/or Torres Strait Islander people made up 1.0% of the population. The median age has risen from 35 to 42 in the last 10 years.

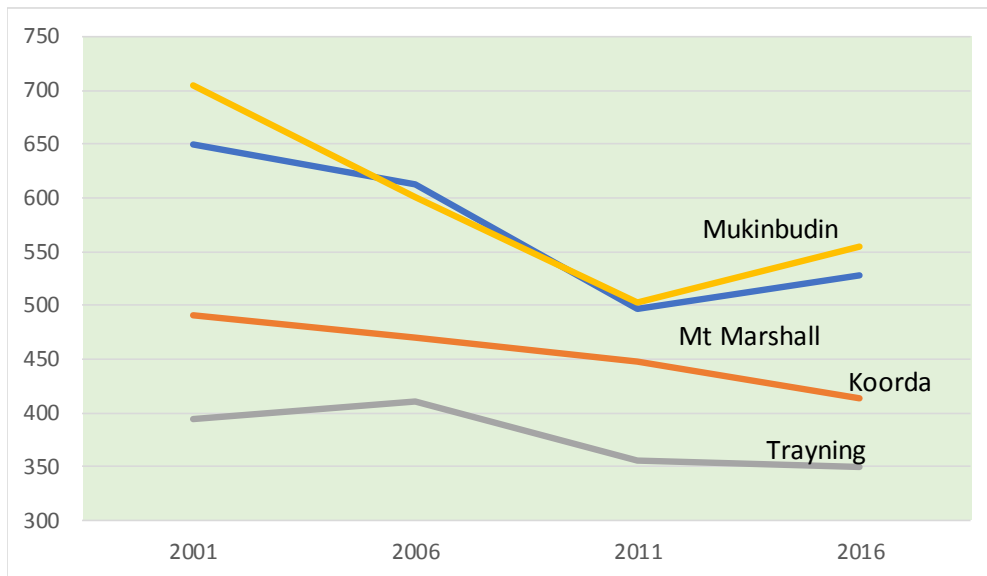


Children aged 0 - 14 years made up 22.1% of the population and people aged 65 years and over made up 14.8% of the population. Some 25.1% of people were attending an educational institution. Of these, 39.7% were in primary school, 8.4% in secondary school and 8.4% in a tertiary or technical institution.

The 2016 census has also provided demographic information by suburb or locality with the localities of Beacon (160 persons), Bencubbin (242 persons) and 125 persons in the surround localities.

Previous forecasts by the Australian Bureau of Statistics had forecast a decline the population for the Shire of Mt Marshall. The 2016 census showed a reversal of previous trends.

The Shire has demonstrated a positive demographic trend relative to other local governments in the area.



Environment and Economic Activity

Weather, land care and transport are issues that clearly have a significant impact on the agricultural industry, with an associated effect on the economic health of the community. The effects of drought, salinity and climate change are issues for the communities in the region generally.

The census shows 77.3% of households had at least one person access the internet from the dwelling. This could have been through a desktop/laptop computer, mobile or smart phone, tablet, music or video player, gaming console, smart TV or any other device.



Integrated Strategic Planning

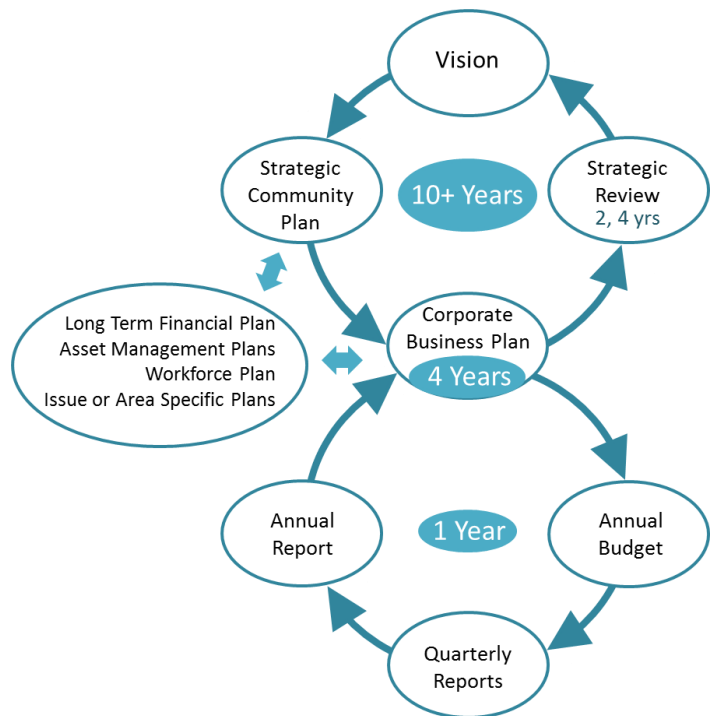
This document is part of a series of strategic and forward planning documents used by the Shire. Community input is obtained into developing an integrated strategic plan for the next 10 years.

Strategic Community Plan.

The Shire has used a 10-year period and sought community views and aspirations about where the community should be in ten years.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

These goals will then be incorporated into a Corporate Business Plan for a rolling 4 year period. This will include 4 year priorities for areas such as asset management, local area plans, economic development and major projects. The Corporate Business Plan will be subject to an annual review.



The Annual Budget will further break this down for each financial year, with the Annual Report detailing progress towards goals listed.

These plans are subject to a regular review. A review of the Strategic Community Plan is to be undertaken every two years, with the next review scheduled for 2019, after the Council elections to be held in October of that year. A full review including a comprehensive community consultation process is to be undertaken in October 2021.

Community Consultation

The Strategic Community Plan outlines community long term vision, values, aspirations and priorities, with reference to other Shire plans, information and resourcing capabilities.

This plan is not static and will be reviewed regularly. It is intended to establish the community's vision for the Shire's future, including aspirations and service expectations. It is intended to drive the development of other plans, resourcing and other informing strategies. An objective is the integration of asset, service and financial plans so that the Shires resource capabilities are matched to the community's needs.

Process of Community Engagement

In developing this Plan, the Shire used a number of approaches to engage the community, including a direct mail out to 100% of ratepayers, seeking their views on the importance and current performance services and facilities.

The following issues were also canvased -

- What the community values most and want to keep?
- What should the community's aspirations for the future include?
- What would they like to change?
- What are the important issues they thought the community will face in the future?

Some 55 responses were received to a survey through the community workshops or returns from the mail out in the 2016/17 rate notices. The responses covered 139 persons or 31% of the Shire's population. Respondents were given the opportunity to provide feedback on Shire services and facilities and the matters that will matter the most in the next ten years.

The greatest responses were received from people nominating Beacon as their closest town (55%). Respondents had the opportunity to nominate more than one town and some 18% identified towns other than Beacon and Bencubbin as the closest population centre.

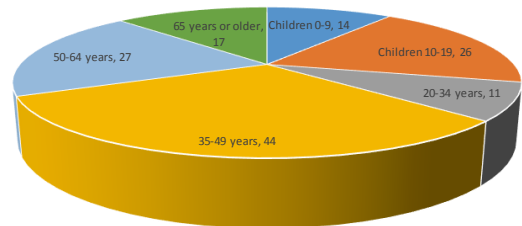
Responses by closest town and use of facilities;

Closest Town	Number	Sporting Activities	Social Activities	School Activities	Work
Beacon	34	40	27	22	28
Bencubbin	17	39	15	9	18
Koorda	4	34	9	5	7
Mukinbudin	4	33	12	3	18
Trayning	2	13	3	2	3
Other	1	12	4	3	6
	62	171	70	44	80

* - multiple choices allowed

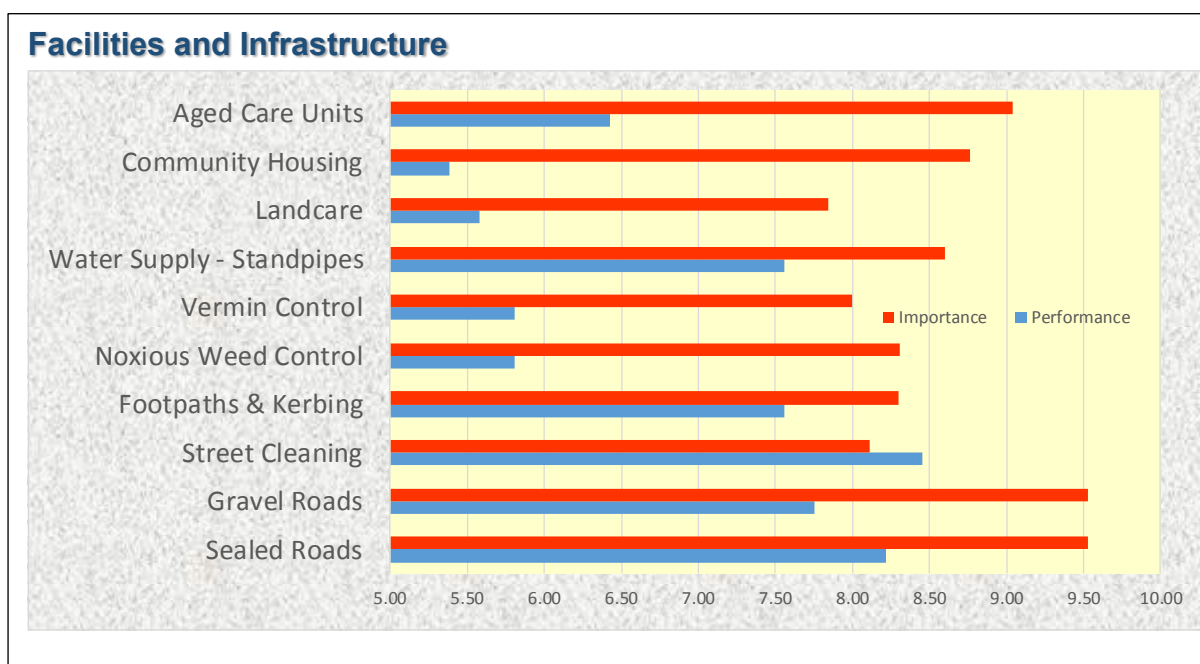
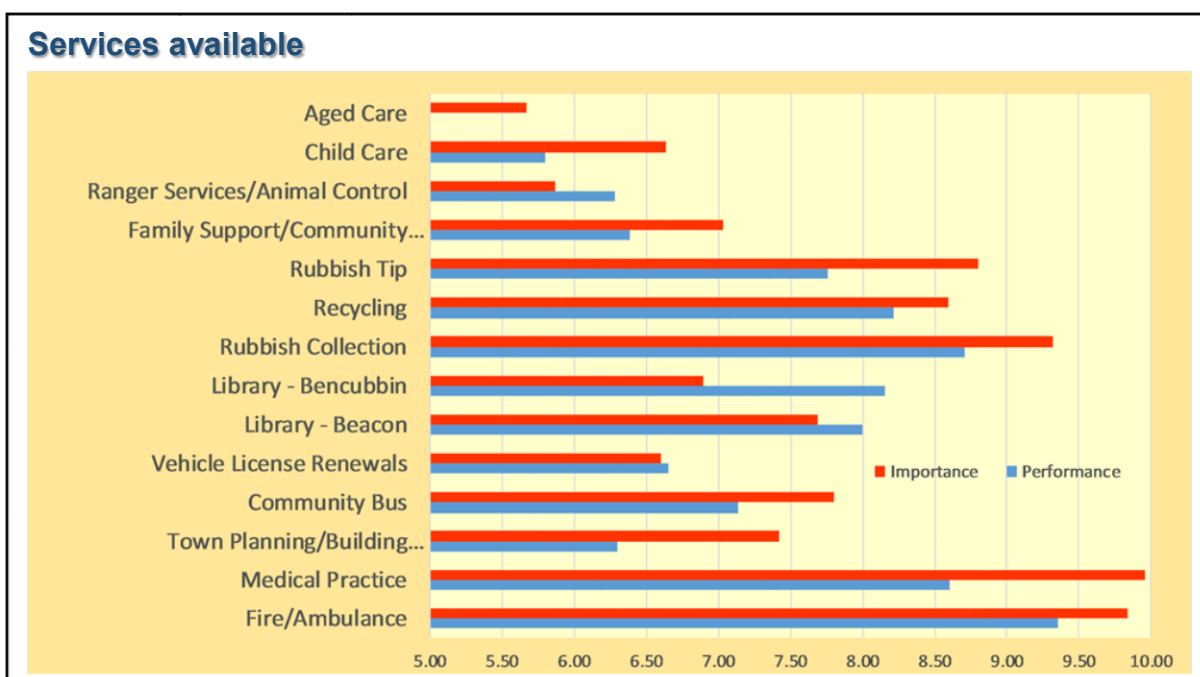
Demographics - survey responses

Female	67
Male	72
Children 0-9	14
Children 10-19	26
20-34 years	11
35-49 years	44
50-64 years	27
65 years or older	17
	139
Children boarding away	12

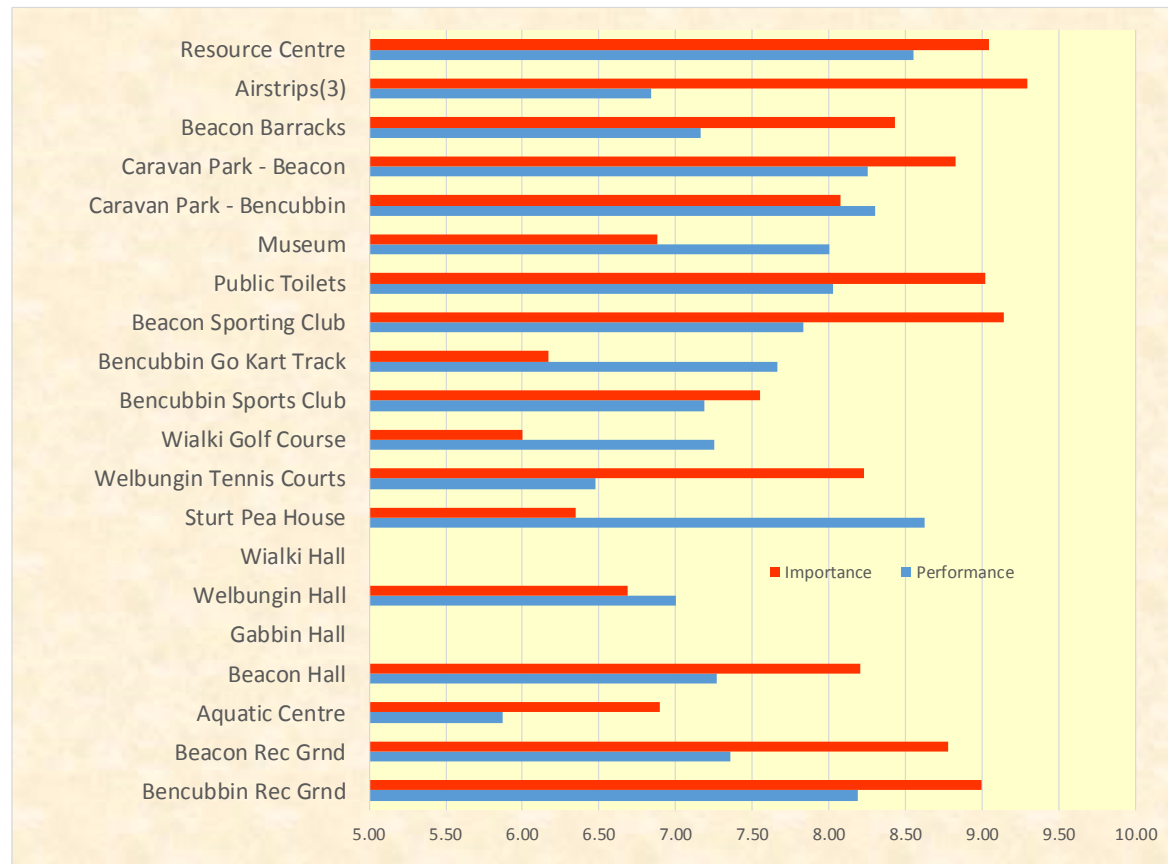


Respondents were asked if they are likely to move out of the district in the next 3 years. Five respondents (9% of surveys) stated that this was likely the case which represents 12% of the survey population. Other respondents indicated that employment, schooling and retirement would be the defining reasons for leaving the district.

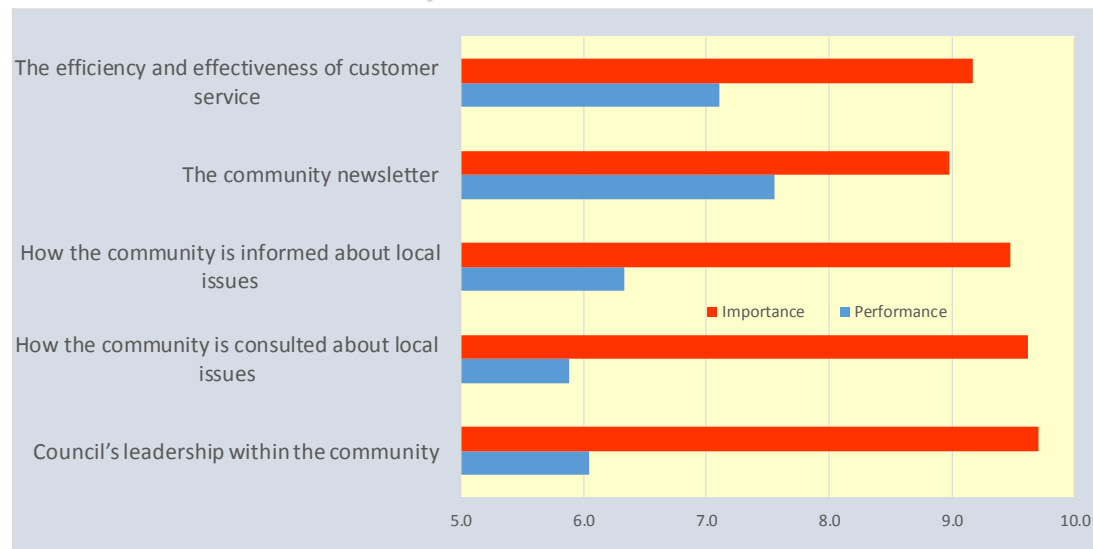
Respondents were asked to identify services/facilities used, to rank (1 to 10) on how they view the performance and how important is the service/facility is to the Community. These charts will help guide the prioritisation of future service provision; the red bar shows the importance placed upon the service/facility and the blue bar shows the communities view of the current service level.



Venues and Facilities



Governance and Leadership



Emergent Themes

Through the strategic community planning process a number of themes and aspirations were identified. These emergent themes have guided the development of the objectives and strategies that will be delivered over the life of the Plan.

What we value most

A feeling of safety and low crime levels, good sporting facilities, good road networks, the natural environment, present medical services and a spirit of volunteerism.

We would like

To maintain services, the stabilisation of the population especially of younger persons, provision of a retirement accommodation, more industrial land, more communication to the community from the Shire, more forward looking planning, more opportunities for younger people, promotion of tourism and local events, diversification of industry, better cooperation between communities and less destruction of the natural environment.

Issues we face in the future

The effects of climate change on agriculture and local infrastructure (storms and weather events), a reduction in funding from external sources, power and water shortages, maintaining numbers at local primary schools and the flow on effects to sporting teams, rising fuel costs, declining and ageing population, keeping a sense of identity, employment opportunities, losing health services, 'let people know about us', ability to maintain roads and lack of services from local businesses.

What would we want to look like in ten years?

Stronger economic development with financially successful small businesses (plus better shopping and services), stabilised population, ability to generate local jobs, alternate businesses and work opportunities were all envisaged. In addition sustainable infrastructure, attractive townsites, increased industrial development, strong community attitude, fairness and equity between towns, transparency in decision making and a better sense of community optimism or spirit.



Vision Statement

Build an active, safe and vibrant community with shared social values
based on mutual respect and fairness

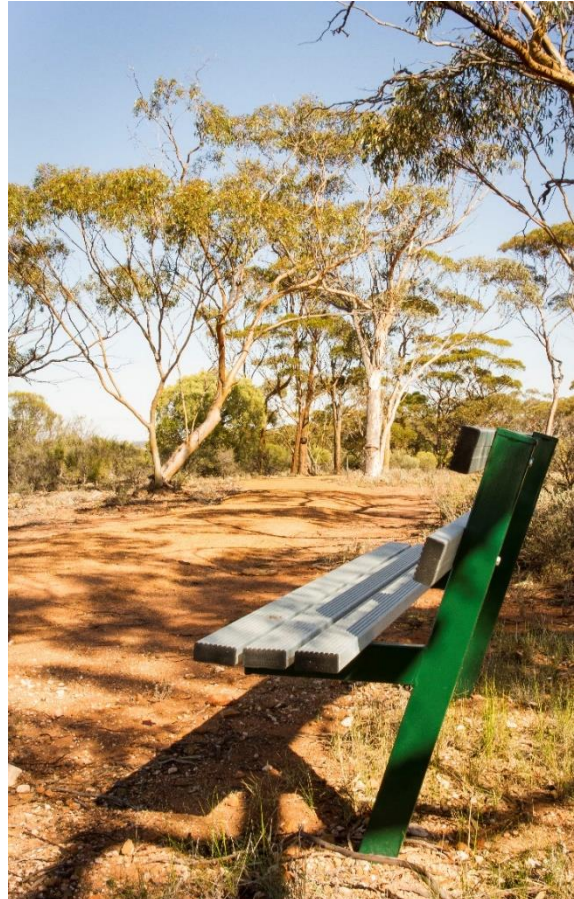
We will enhance our community through individual commitment, partnerships and community involvement to enhance our way of life. Our natural assets are valued, protected and enhanced for future generations.

Our services and facilities will be provided equitably, efficiently and effectively to enhance the quality of life for all residents.

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

We will be transparent, display good governance and manage our customer service commitments within our resources.

We are determined to be solution focused, proactively seeking innovative partnerships, working collaboratively with stakeholders and industry to enable growth and ensure that our Shire is sustainable.



The following objectives and strategies have been presented under four main categories; social, economic, environmental and civic leadership. Outcomes that are considered a high priority (H) and are planned for years 1 to 4, medium priority (M) are planned for years 4 to 7 and low priority (L) are planned for years 7 to 10.

Some strategies are shown as ongoing in that they cover all terms.

Objectives and Strategies – Social

We will provide services and infrastructure on an equitable basis which will retain and enhance our community values.

We will enhance our community through individual commitment, partnerships and community involvement to enhance our way of life. Our natural assets are valued, protected and enhanced for future generations.

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

Objective 1 - *A social environment that provides for an active, healthy and safe environment which honours our values, environment and culture*

Outcome 1.1 Facilities/services that enhance the public safety in the district.

Strategies	Priority	Measures
1.1.1 Facilitate engagement between government agencies, service providers and the Community.	M	Proactive engagement with all stakeholders.
1.1.2 Support the provision and improvement of emergency services	H	Maintain strong and active engagement with all agencies
1.1.3 Lobby to maintain adequate police services	M	Maintain service levels
1.1.4 Advocate for the provision and improvement of a district wide high level communications network	H	Maintain strong and active engagement with service providers

Outcome 1.2 An environment that provides for a caring and healthy community

Strategies	Priority	Measures
1.2.1 Advocate and lobby for appropriate and accessible health services throughout the District	H	Maintain strong and active engagement with service providers
1.2.2 Provision of affordable housing for aged persons and people with disabilities	M	Identify need and opportunities for projects.
1.2.3 Lobby for affordable community housing	H	Maintain strong and active engagement with service providers
1.2.4 Provide an environment that attracts and retains youth and young adults	H	Review and provide appropriate resources
1.2.5 Advocate for the provision of education services within the community	M	State Services maintained

Outcome 1.3 Active and passive recreation facilities and services

Strategies	Priority	Measures
1.3.1 Develop, maintain and support appropriate recreation facilities throughout the Shire in line with the Sporting & Recreation Master Plan	M	Complete all high priority strategies
1.3.2 Partner with stakeholders to achieve greater community participation in recreational facilities and services	L	Proactive engagement with all stakeholders
1.3.3 Provide support for community owned facilities	M	Proactive engagement with all stakeholders

Objectives and Strategies – Economic

We acknowledge that maintain or grow we need to ensure services and infrastructure can be provided to meet local expectations. We will promote growth by ensuring that the district is recognised as an attractive place to live, work and invest. An increase in our population and investment will also pave the way for better employment opportunities and help retain our youth.

We will implement the appropriate planning and ensure that there is adequate consideration of the social and environmental impacts of all future development, in order to achieve balanced growth for our community, whilst also conserving the environment and retaining our local character and relaxed lifestyle.

Objective 2 - *A diverse and innovative economy with a range of local employment opportunities.*

Outcome 2.1 Actively support and develop local and new business

Strategies	Priority	Measures
2.1.1 Develop a local economic development strategy	H	Complete strategy
2.1.2 Maintain/review town planning strategies to make our Shire attractive for potential new business.	M	Review planning scheme
2.1.3 Lobby for the technological infrastructure necessary to support commercial and business growth	H	Develop affirmative business practices.
2.1.4 Lobby for the provision of reliable electricity supply from government agencies with respect to both headworks charges and reliability	M	Strong and active engagement with government agencies
2.1.5 Support processes that will enhance local business access to professional services/advice	M	Develop affirmative business practices.
2.1.6 Support opportunities for all businesses	H	Develop affirmative business practices.

Outcome 2.2 The development of local and regional tourism

Strategies	Priority	Measures
2.2.1 Advocate, promote and market the Shire as a place to live, work and visit	M	Increase in tourism numbers and population
2.2.2 Assist with the provision of relevant tourist information and marketing services	M	Increased commitment to regional initiatives
2.2.3 Support a coordinated approach for regional tourism promotion and management	M	Increased commitment to regional initiatives
2.2.4 Facilitate the development of local tourism activities associated with the Shire's diverse natural, social and built heritage	H	Support, sponsorship of local tourism initiatives.
2.2.5 Develop partnerships to actively support visitor growth	M	Support, sponsorship of local tourism initiatives.

Outcome 2.3 An effective and efficient transportation network

Strategies	Priority	Measures
2.3.1 Plan for the provision and delivery of transport services and infrastructure in the Shire in close consultation with the State and Federal governments and the local community	H	Strong and effective involvement in regional transport initiatives.
2.3.2 Maintain an efficient, safe and good quality local road network	H	WALGA Road Survey, DLG&C Asset ratios
2.3.3 Advocate for improvement and provision of appropriate regional transport links, including rail, air and bus services	M	Strong and effective involvement in regional transport initiatives

Objectives and Strategies – Environmental

We will continue to nurture a strong sense of stewardship amongst our residents, businesses and visitors of the natural environment. We encourage our community to be more involved in environmental projects to instil a greater sense of local pride

The district welcomes tourists and will ensure everyone feels welcomed and comfortable. We can work together as a community to all be proud and welcoming ambassadors, and take responsibility for the presentation of our towns.

Objective 3 - *A balanced respect for our environment and heritage, both natural and built.*

Outcome 3.1 Maintain and improve access and connectivity to our natural assets

Strategies	Priority	Measures
3.1.1 Identify vulnerable environments or areas in need of protection	M	Report on environmental areas
3.1.2 Encourage eco-tourism through the district	H	Increased tourism activity
3.1.3 Support protection of existing and remnant vegetation	H	Develop affirmative planning policy/practice.
3.1.4 Encourage and support community awareness and participation in environmental projects	M	Enhanced education or involvement in projects
3.1.5 Encourage the consideration of renewable energy generation technologies in the District	M	Increase in Solar/wind technology

Outcome 3.2 A sense of place through public infrastructure and facilities

Strategies	Priority	Measures
3.2.1 Align land use and infrastructure planning	M	Review planning policy
3.2.2 Provide commercial and industrial land aligned to economic need and growth	M	Develop affirmative planning policy/practice.
3.2.3 Develop and maintain sustainable assets and infrastructure	H	Improvement in Asset ratios
3.2.4 Protect significant heritage buildings and sites	H	Identify heritage assets/sites

Objectives and Strategies - Civic Leadership

We will continue to strive to be forward thinking, have strong representation and provide good leadership. We will also proactively communicate and acknowledge local feedback to ensure the services we deliver are representative of our community's needs.

In addition to focussing on continually improving our quality of service, we will work to leverage partnerships and better collaboration. We will maximise our efforts and advocate to better represent our region's interests particularly in relation to our environment, as well as continuing to lobby for better services to support our community.

Objective 4 - *Exceptional leadership, working with our community towards a sustainable future*

Outcome 4.1 Collaborative and transparent leadership

Strategies	Priority	Measures
4.1.1 Enhance open and interactive communication between Council and the community	H	Improvement in community perception survey
4.1.2 Provide responsive high level customer service	M	Improvement in community perception survey
4.1.3 Engage the community in decision making and shared responsibility in achieving our goals	H	Improvement in community perception survey
4.1.4 Promote a culture within the Shire that aligns actions with the values and aspirations of the Strategic Community Plan	H	Align decisions to CSP. Achieve Business plan outcomes

Outcome 4.2 Strong representation on behalf of the Community

Strategies	Priority	Measures
4.2.1 Facilitate processes/networks for the engaging of government agencies and key stakeholders	H	Increase in working groups etc
4.2.2 Lobby all levels of government where services may be threatened or withdrawn	H	Maintain service levels
4.2.3 Facilitate resource sharing and actively participate in partnerships on a regional basis	M	Increased economic activity

Outcome 4.3 A local government that is highly respected, professional, trustworthy and accountable

Strategies	Priority	Measures
4.3.1 Promote and support elected members and staff participation in training, education and professional development	H	Completion of training programs. Skills inventory.
4.3.2 Provide sufficient resources to facilitate effective governance	H	Policy framework for resource allocation.
4.3.3 Ensure compliance with all relevant legislation	H	Compliance return, Financial Health indicator
4.3.4 Ensure that facilities are being maintained, developed/rationalised in line with the Asset Management Plan and Long Term Financial Plan	M	Asset Management Plan, Improvement in financial health indicator.
4.3.5 Use resources efficiently and effectively	M	Audit reports. Ratios.
4.3.6 Operate in a financially sustainable manner	M	Financial Health Indicator
4.3.7 Recruit, retain and develop suitably qualified, experienced and skilled staff	M	Staff turnover, skills inventory

Resourcing the Plan

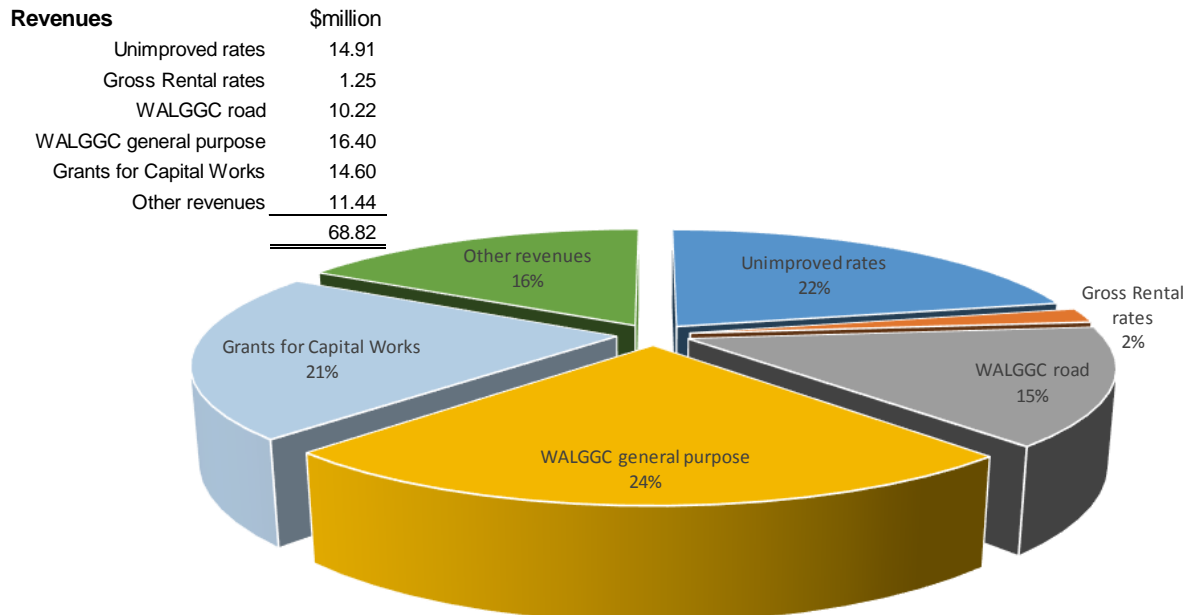
The Plan states vision, purpose, values and goals of the community to help the Shire plan for the future. It is recognised that there are many stakeholders who are active in different areas connected to the Plan's vision and goals. Thus working effectively with key stakeholders and our community will be a major factor in achieving successful outcomes.

A review of the Plan will occur informally every two years and formally every four years. The Plan is continually evolving and will be evaluated regularly to assess our progress towards realising our vision.

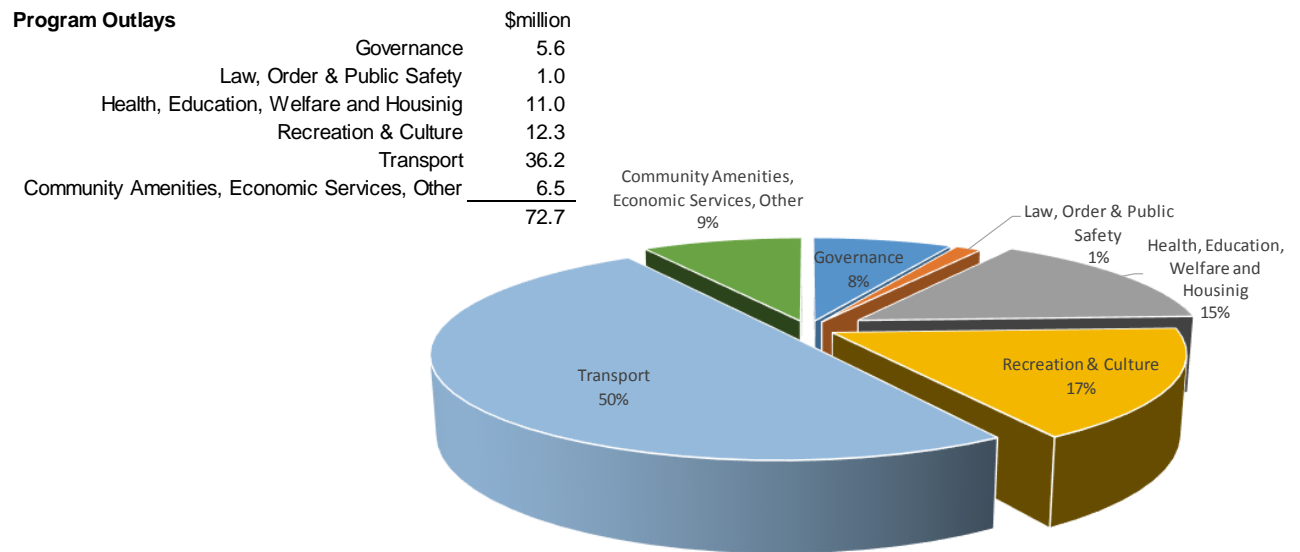
To assist in the implementation and activation of this Plan the Shire will have to consider its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4 year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Long Term Financial Plan, Asset Management and Workforce Plans.

The Long Term Financial Plan will guide the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations as a means to improve services and infrastructure.

The 10 years of this plan will be resources from the following revenue sources;



Those revenues are planned to be applied to the following programs to meet the Shire's strategic objectives -



Full details are included in the Shire's long term financial plan.

Glossary of Terms

Act – Local Government Act WA

Asset Consumption Ratio - This ratio highlights the aged condition of a local government's physical assets. Standard is met if the ratio can be measured and is 50% or greater. Standard is improving if the ratio is between 60% and 75%

Asset Renewal Funding Ratio - Indicates whether the local government has the financial capacity to fund asset renewal at existing revenue and service levels. *Standard is met if the ratio is between 75% and 95%. Standard is improving if the ratio is between 95% and 105% and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.*

The Asset Consumption Ratio and the **Asset Renewal Funding Ratio**, whilst disclosed in the annual report, are not subject to audit opinion as part of the annual financial report.

Asset Sustainability Ratio - An indicator of the extent to which assets managed by a local government are being renewed or replaced as they reach the end of their useful lives. *Standard is met if the ratio can be measured and is at least 90%. Standard is improving if this ratio is between 90% and 110%.*

CEO – Chief Executive Officer

Current Ratio - A measure of a local government's liquidity and its ability to meet its short term financial obligations from unrestricted current assets. *The standard is not met if the ratio is lower than 1:1 (less than 100%)*

Debt Service Coverage Ratio - An indicator of a local government's ability to generate sufficient cash to cover its debt payments. *A basic standard is achieved if the ratio is greater than or equal to 2. An advanced standard is achieved if the ratio is greater than 5*

DLG&C – Department of Local Government and Communities

FAG's Grant – Federal Government Assistance Grants

Financial Health Indicator – the score is calculated on the above ratios to give a sustainability rating. *The base level is 70.*

NEWROC - North Eastern Wheatbelt Regional Organisation of Councils. The Shires of Koorda, Mt Marshall, Mukinbudin, Nungarin, Trayning, Westonia and Wyalkatchem.

Operating Surplus Ratio - An indicator of the extent to which revenue raised not only covers operational expenses, but also provides for capital funding. *Basic Standard between 0% and 15% and advanced with ratio greater than 15%*

Own Source revenue coverage ratio - An indicator of a local government's ability to cover its costs through its own tax revenue efforts. *A basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6), intermediate between 60% and 90% and advanced greater than 90%.*

Shire - the Shire of Mt Marshall

WALGA Western Australian Local Government Association



Message from the Chief Executive Officer

The Corporate Business Plan (CBP) is an important part of the Shire's integrated planning framework and is the document that operationally activates the Shire's Strategic Community Plan (SCP).

The Corporate Business Plan provides the outline of the Shire's operations, including services, assets, Council priorities and projects with detailed financial estimates, administrative responsibilities and clear linkages to the Shire's Strategic Community Plan.

This Plan is our blueprint for the next four years and outlines the Council and community aspirations and details the path towards achieving the desired outcomes.

The Corporate Business Plan will be updated annually and document the shorter-term objectives in achieving the Shire's Strategic Community Plan (SCP).

In line with community feedback, this document provides a renewed focus on our vision to "Build an active, safe and vibrant community with shared social values based on mutual respect and fairness".

Each initiative is aimed at making the Shire a better place to visit, work and live.

John Nuttall
Chief Executive Officer

Introduction

This Corporate Business Plan outlines the Shire's action plan for the next four years. The Plan draws its direction from the Shire's Community Strategic Plan which details the community's vision for the Shire's future, including aspirations and service expectations.

Background

The Shire of Mt Marshall comprises an area of 10,134 km² and is located within the north eastern wheatbelt area of Western Australia. Shire is approximately 273 kilometres north east of Perth and has borders with the Shires of Trayning, Koorda, Mukinbudin, Yalgoo, Dalwallinu, Yilgarn, Wyalkatchem, Sandstone and Menzies. The area is primarily wheat, coarse grain, cattle and sheep farming district. There are many points of interest all serviced by the two main population centres, Bencubbin and Beacon.

Some general statistics for the year ending 30 June 2016 were;

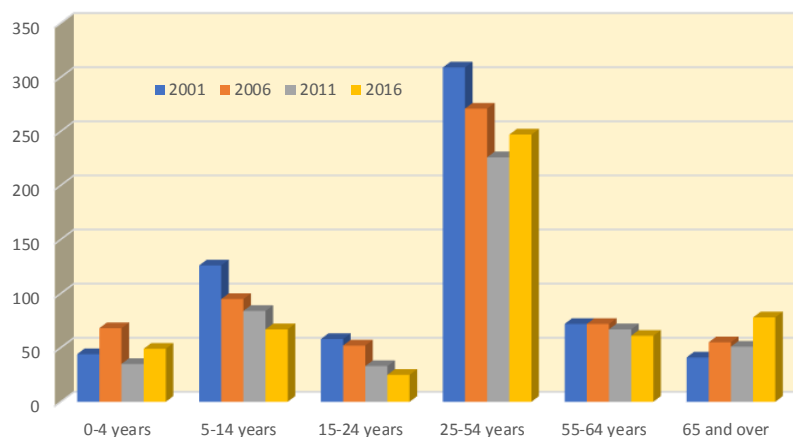
Area (km ²)	10,134
Population (2016 census)	527
Km Roads Unsealed	1,440
Km Roads Sealed	307
Town sites	5
Population Centres	Bencubbin, Beacon
Density (Persons/km ²)	0.052

Population trends

The district has experienced a decline in population over the long term and if this trend continues then further declines can be expected in the services and facilities available to the community. The Shire's population has been in steady decline in the last 15 years, however the 2016 census saw a reversal of this long-term trend.

2016 Census

Population data from the 2016 census shows the district has increased from 496 to 527(6.25%). Of the 527 people 54.1% were male and 45.9% were female. Aboriginal and/or Torres Strait Islander people made up 1.0% of the population. The median age has risen from 35 to 42 in the last 10 years.

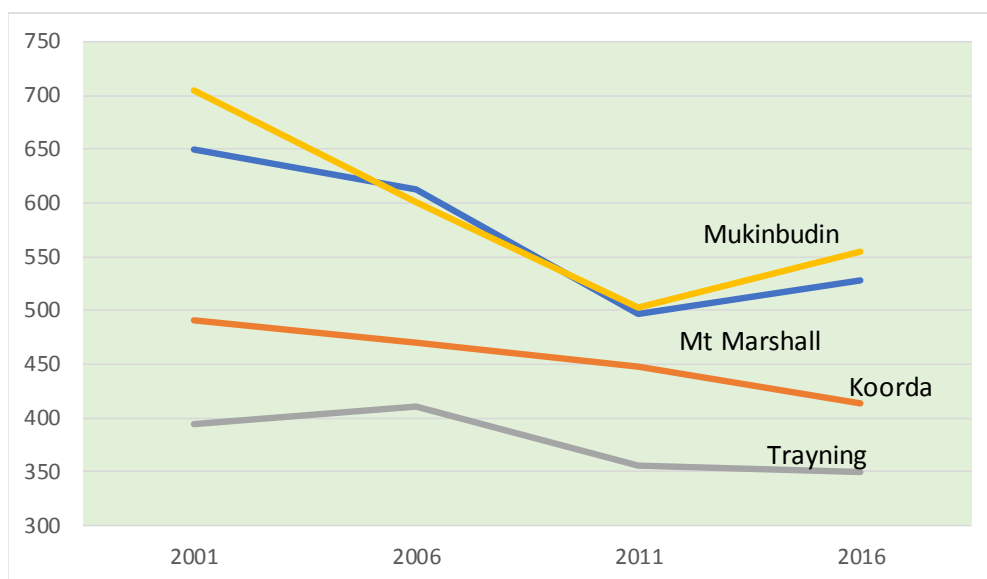


Children aged 0 - 14 years made up 22.1% of the population and people aged 65 years and over made up 14.8% of the population. Some 25.1% of people were attending an educational institution. Of these, 39.7% were in primary school, 8.4% in secondary school and 8.4% in a tertiary or technical institution.

The 2016 census has also provided demographic information by suburb or locality with the localities of Beacon (160 persons), Bencubbin (242 persons) and 125 persons in the surrounding localities.

Previous forecasts by the Australian Bureau of Statistics had forecast a decline the population for the Shire of Mt Marshall. The 2016 census showed a reversal of previous trends.

The Shire has demonstrated a positive demographic trend relative to other local governments in the area.



Integrated Strategic Planning

This document is part of a series of strategic and forward planning documents used by the Shire. Community input is obtained into developing an integrated strategic plan for the next 10 years.

Strategic Community Plan.

The Shire has used a 10-year period and sought community views and aspirations about where the community should be in ten years.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

These goals will then be incorporated into a Corporate Business Plan for a rolling 4-year period. This will include 4-year priorities for areas such as asset management, local area plans, economic development and major projects. The Corporate Business Plan will be subject to an annual review.

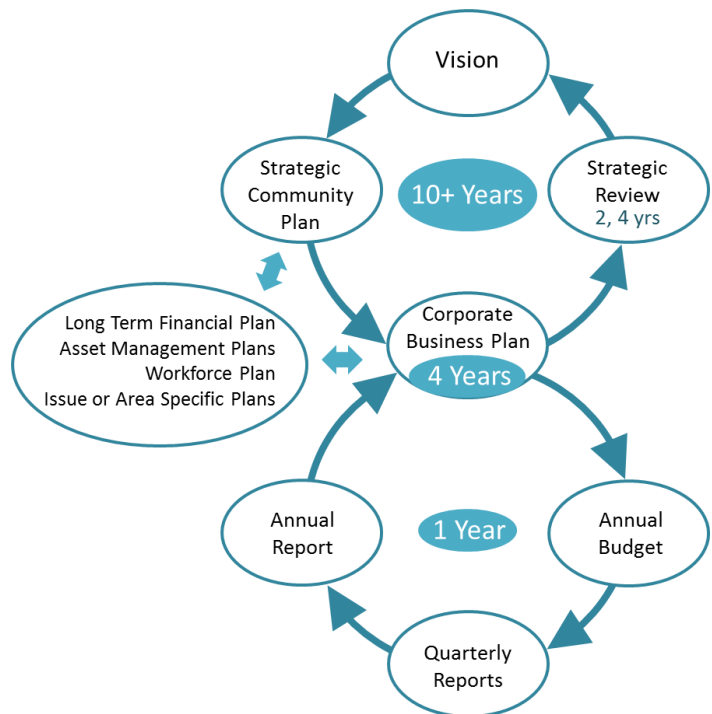
The Annual Budget will further break this down for each financial year, with the Annual Report detailing progress towards goals listed.

These plans are subject to a regular review. A review of the Strategic Community Plan is to be undertaken every two years, with the next review scheduled for 2019, after the Council elections to be held in October of that year. A full review including a comprehensive community consultation process is to be undertaken in October 2021.

Community Consultation

The Strategic Community Plan outlines community long term vision, values, aspirations and priorities, with reference to other Shire plans, information and resourcing capabilities.

This plan is not static and will be reviewed regularly. It is intended to establish the community's vision for the Shire's future, including aspirations and service expectations. It is intended to drive the development of other plans, resourcing and other informing strategies. An objective is the integration of asset, service and financial plans so that the Shires resource capabilities are matched to the community's needs.



Emergent Themes

Through the strategic community planning process a number of themes and aspirations were identified. These emergent themes have guided the development of the objectives and strategies that will be delivered over the life of the Plan.

What we value most

A feeling of safety and low crime levels, good sporting facilities, good road networks, the natural environment, present medical services and a spirit of volunteerism.

We would like

To maintain services, the stabilisation of the population especially of younger persons, provision of a retirement accommodation, more industrial land, more communication to the community from the Shire, more forward looking planning, more opportunities for younger people, promotion of tourism and local events, diversification of industry, better cooperation between communities and less destruction of the natural environment.

Issues we face in the future

The effects of climate change on agriculture and local infrastructure (storms and weather events), a reduction in funding from external sources, power and water shortages, maintaining numbers at local primary schools and the flow on effects to sporting teams, rising fuel costs, declining and ageing population, keeping a sense of identity, employment opportunities, losing health services, 'let people know about us', ability to maintain roads and lack of services from local businesses.

What would we want to look like in ten years?

Stronger economic development with financially successful small businesses (plus better shopping and services), stabilised population, ability to generate local jobs, alternate businesses and work opportunities were all envisaged. In addition sustainable infrastructure, attractive townsites, increased industrial development, strong community attitude, fairness and equality between towns, transparency in decision making and a better sense of community optimism or spirit.



Vision Statement

Build an active, safe and vibrant community with shared social values
based on mutual respect and fairness

Our Commitment to our Community

We will enhance our community through individual commitment, partnerships and community involvement to enhance our way of life. Our natural assets are valued, protected and enhanced for future generations.

Our services and facilities will be provided equitably, efficiently and effectively to enhance the quality of life for all residents.

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

We will be transparent, display good governance and manage our customer service commitments within our resources.

We are determined to be solution focused, proactively seeking innovative partnerships, working collaboratively with stakeholders and industry to enable growth and ensure that our Shire is sustainable.

Summary of Community Feedback

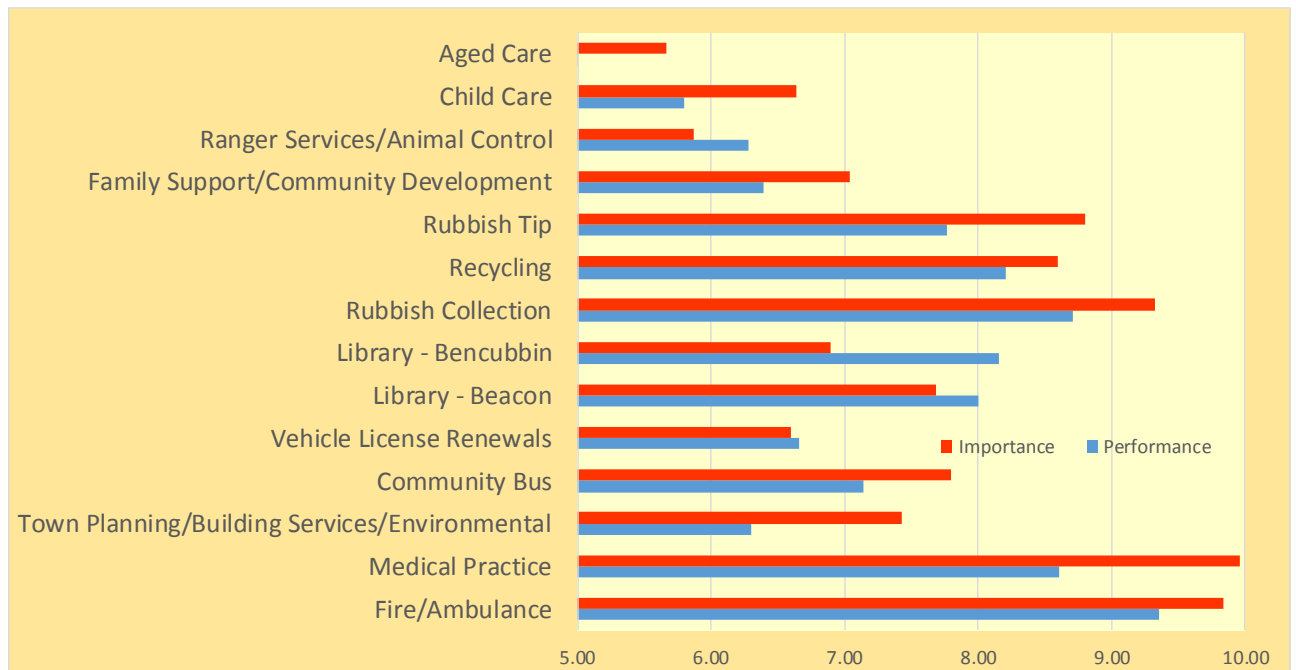
The Shire sought the views of the community on the importance and current performance services and facilities provided by the Shire.

Respondents were asked to identify services/facilities used, to rank (1 to 10) on how they view the performance and how important the service/facility is to the Community. These charts will help guide the prioritisation of future service provision; the red bar shows the importance placed upon the service/facility and the blue bar shows the communities view of the current service level.

The respondents consider health related services of great importance. Waste management was also considered high on the respondent's priorities. The following observations were made –

- Medical issues are ranked highly by respondents,
- Respondents rank waste management matters (recycling, collection and tipping facilities) highly,
- Aged care services ranked poorly on performance.

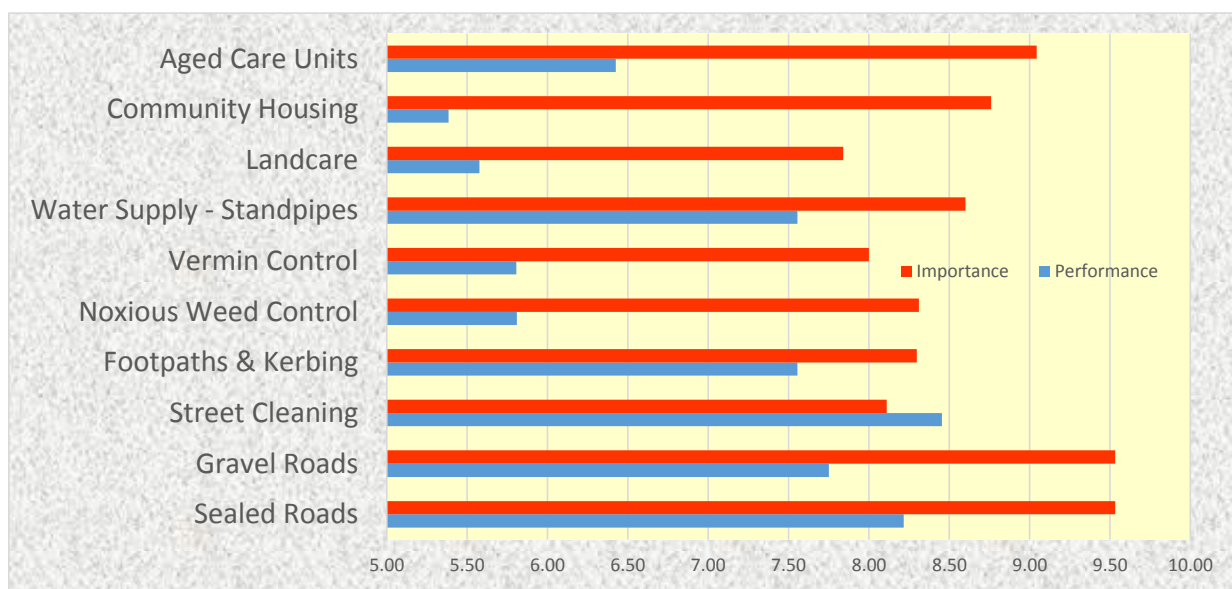
Services available



Facilities and infrastructure

Respondents were asked to identify a number facilities as to how they rate performance (1 to 10) and how important the service/facility is to the Community. These facilities are predominately focused on road and road reserve assets and accommodation associated with aged care and housing. Key issues arising from these responses are –

- Roads are a key service in the community and are highly ranked in importance,
- Rural services of vermin and weed control ranked high in importance. This is consistent with the respondents ranking for Landcare,
- Housing is ranked highly in importance and lesser for performance identifying the respondent's unmet needs.



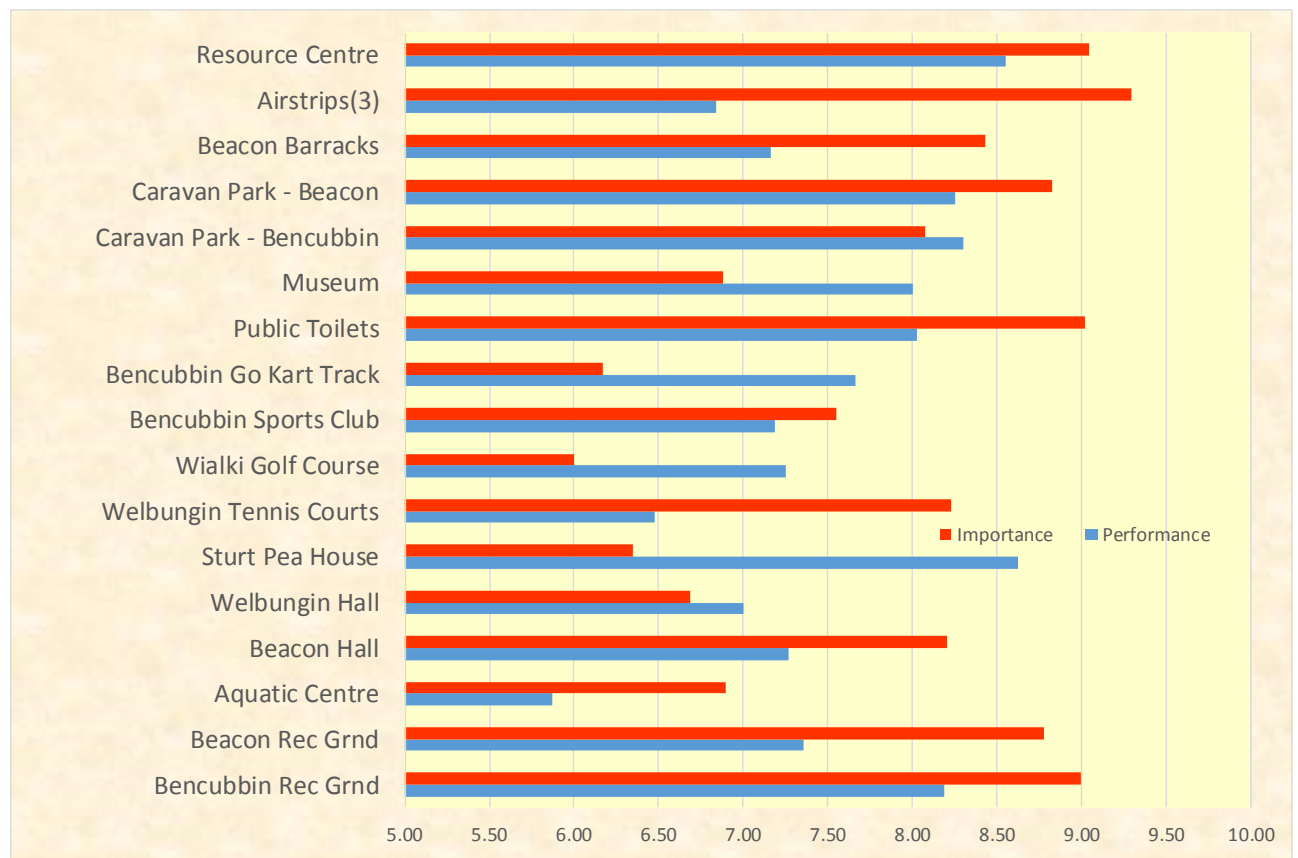
Venues and Facilities

Respondents were asked to identify specific venues used, to rank (1 to 10) on how the performance is rated and how important the venue is to the Community.

All sporting facilities received high usage acknowledgement from the respondents. Residents use cross town sporting facilities (including other local government districts) on numerous occasions.

When considering the responses for performance and importance of venues the following observations were made –

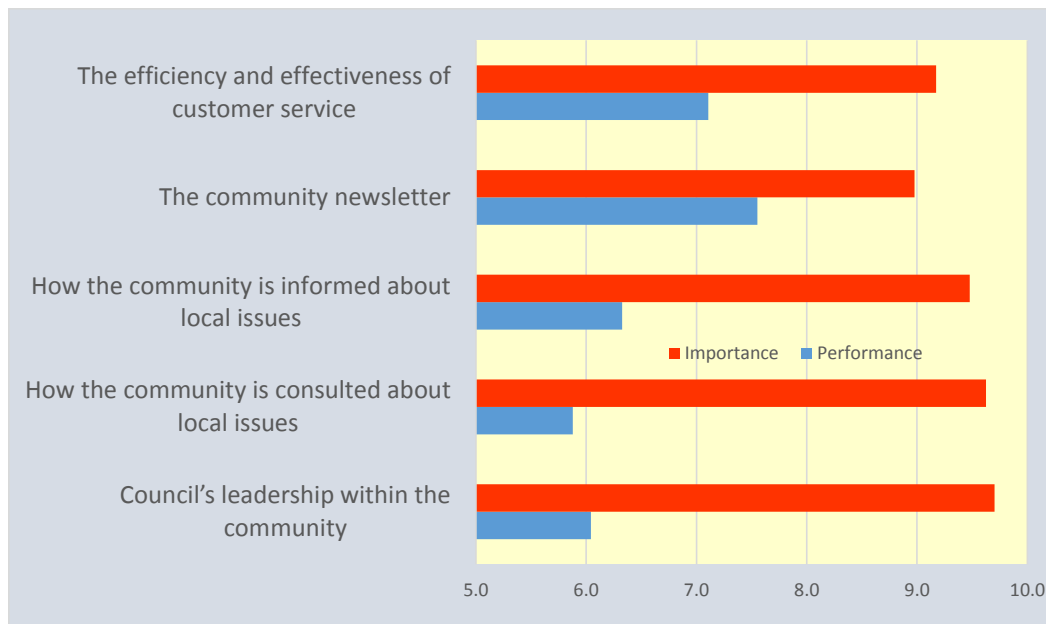
- Recreation facilities are ranked very highly to the community and there are gaps in the performance levels and the ranking of importance,
- Facilities (accommodation/public toilets) associated with tourism are ranked highly in the community,
- Gabbin Hall and Wialki Hall did not rank highly,
- The Beacon airstrip is considered inadequate by the Beacon respondents,
- The Aquatic Centre is not ranked of high importance, other than by the Bencubbin respondents.



Governance and Leadership

The respondents ranked all categories as of high importance. Performance gaps exist across all questions relating to Governance.

- The performance of the Council and the expectations of the community shows a gap that requires to be addressed,
- Community consultation and information is uniformly identified as needing to close the gap,
- Customer service was ranked low.



Functional Responsibilities

Our Services

Service programs

The Shire delivers a wide range of services and facilities to the community. The revenues and expenditure of the Shire are required to be classified in accordance with legislation. The Local Government (Financial Management) Regulations 1996 (Schedule 1 Part 1) specify the minimum program classifications to be disclosed.

Statement of Objectives

The Shire of Mount Marshall is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

Governance

Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and rate payers on matters which do not concern specific shire services.

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

Food quality, pest control and other related matters.

Education & Welfare

Home and community care assistance, operation of senior citizens' centre and playgroup centre. Family and community support service.

Housing

Maintenance of staff and rental housing. Administration and maintenance of community housing.

Community Amenities

Rubbish collection services, operation of tips, effluent service, noise control, administration town-planning scheme, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.

Recreation & Culture

Maintenance of halls, aquatic centre, recreation centres and various reserves. Operation of library and television re-broadcasting services.

Transport

Construction and maintenance of streets, roads, drainage and footpaths. Cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

Economic Services

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

Other Property & Services

Private work operations, plant repairs and operation costs.

Service Levels

It is proposed that existing service levels will be maintained for all operational areas in formulating this plan. However, a key objective in the Corporate Business Plan is to improve existing service levels in the longer term whilst continuing to achieve annual operating surpluses each year to fund the provision of infrastructure.

Asset Management

The Shire has developed a strategic approach to asset management and prepared asset management plans based on the total life cycle of assets. The Asset Management Plans' will assist the Shire in predicting infrastructure consumption and asset renewal needs and identifies the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings.

Delivery Plan

Objectives and Strategies – Social

We will provide services and infrastructure on an equitable basis which will retain and enhance our community values.

We will enhance our community through individual commitment, partnerships and community involvement to enhance our way of life. Our natural assets are valued, protected and enhanced for future generations.

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

Objective 1 - *A social environment that provides for an active, healthy and safe environment which honours our values, environment and culture*

Action	Who	\$	17/18	18/19	19/20	20/21
Outcome 1.1 Facilities/services that enhance the public safety in the district.						
Develop/co-ordinate Community Emergency Services	RO	-	✓	✓	✓	✓
Review Bushfire Management Plan	RO	-	✓			
Develop strategies and funding options for Beacon airfield	CEO	-	✓			
Upgrade to Beacon airfield	CEO	400,000	✓			
Lobby to maintain adequate police services	Council	-	✓	✓	✓	✓
Review Local Emergency Management Arrangements	RO	-	✓	✓	✓	✓
Outcome 1.2 An environment that provides for a caring and healthy community						
Implement workers' accommodation in Beacon	CEO	120,000	✓	✓		
Review community housing needs	CEO	-		✓		
Lobby to maintain adequate Education services	Council	-	✓	✓	✓	✓
Strong and active engagement with government agencies	Council	-	✓	✓	✓	✓
Review Disability Access and Inclusion Plan	CEO	-				✓
Prepare land for Aged Care Units (CEACA)	WS	81,600	✓			
Community Housing major maintenance	F&AM	289,355	✓	✓	✓	✓
Outcome 1.3 Active and passive recreation facilities and services						
Upgrade Bencubbin Recreation Centre	CEO	2,447,761	✓			
Prepare Aquatic Facility Concept Plan and develop funding strategy	CEO	-	✓			
Upgrade Aquatic Facility	CEO	3,159,271		✓		
Implement the Sporting and Recreation Master Plan	CDO	-	✓	✓	✓	✓
		-				

Objectives and Strategies – Economic

We acknowledge that to maintain or grow we need to ensure services and infrastructure can be provided to meet local expectations. We will promote growth by ensuring that the district is recognised as an attractive place to live, work and invest. An increase in our population and investment will also pave the way for better employment opportunities and help retain our youth.

We will implement the appropriate planning and ensure that there is adequate consideration of the social and environmental impacts of all future development, in order to achieve balanced growth for our community, whilst also conserving the environment and retaining our local character and relaxed lifestyle.

Objective 2 - *A diverse and innovative economy with a range of local employment opportunities*

Action	Who		17/18	18/19	19/20	20/21
Outcome 2.1 Actively support and develop local and new business						
Prepare economic development strategy	CEO	-	✓			
Review Local Planning Strategy	CEO	-	✓			
Economic Development Fund Initiatives	Council	480,000	✓	✓	✓	✓
Outcome 2.2 The development of local and regional tourism						
Work with NEWTravel on marketing strategy for tourism	CEO	-	✓	✓	✓	✓
Outcome 2.3 An effective and efficient transportation network						
Complete Blackspot Road Program	WS	238,300	✓			
Complete Councils Road Works Program	WS	1,356,702	✓	✓	✓	✓
Complete Regional Road Group works program	WS	3,231,342	✓	✓	✓	✓
Complete Roads to Recovery works program	WS	2,872,054	✓	✓	✓	✓
Prepare Asset Management Plans	F&AM	-	✓		✓	
Review Asset Management Strategy	F&AM	-		✓		✓
Review Council Road Asset Management Plan	WS	-	✓	✓	✓	✓
		-				

Objectives and Strategies – Environmental

We will continue to nurture a strong sense of stewardship amongst our residents, businesses and visitors of the natural environment. We encourage our community to be more involved in environmental projects to instil a greater sense of local pride

The district welcomes tourists and will ensure everyone feels welcomed and comfortable. We can work together as a community to all be proud and welcoming ambassadors, and take responsibility for the presentation of our towns.

Objective 3 - *A balanced respect for our environment and heritage, both natural and built.*

Action	Who	17/18	18/19	19/20	20/21
Outcome 3.1 Maintain and improve access and connectivity to our natural assets					
Identify vulnerable environments or areas in need of protection	CEO/NRM	-	✓		
Encourage and support community environmental projects	CEO/NRM	-	✓	✓	✓
Complete Water Collection Projects	WS	57,750	✓		
Work with NEWROC to increase in Solar/wind technology	CEO	-	✓	✓	✓
Implement energy efficiency into Council facilities and operations	CEO	-	✓	✓	✓
Outcome 3.2 A sense of place through public infrastructure and facilities					
Review Asset Management Strategy	F&AM	-	✓		
Complete Footpaths Upgrades	WS	20,000	✓		
Review Municipal Heritage Inventory	CDO	-	✓		
		-			

Objectives and Strategies - Civic Leadership

We will continue to strive to be forward thinking, have strong representation and provide good leadership. We will also proactively communicate and acknowledge local feedback to ensure the services we deliver are representative of our community's needs.

In addition to focussing on continually improving our quality of service, we will work to leverage partnerships and better collaboration. We will maximise our efforts and advocate to better represent our region's interests particularly in relation to our environment, as well as continuing to lobby for better services to support our community.

Objective 4 - *Exceptional leadership, working with our community towards a sustainable future*

Action	Who	17/18	18/19	19/20	20/21
Outcome 4.1 Collaborative and transparent leadership					
Develop communications plan for the Shire	CEO	-	✓		✓
Implement a framework for regular community meetings	Council/CEO	-	✓	✓	✓
Undertake Community Satisfaction Survey	CEO	-	✓	✓	
Conduct 8-yearly review of local laws	CEO	-	✓		
Develop Customer Services Charter	F&AM	-	✓		
Review of Strategic Community Plan	Council/CEO	-	✓		✓
Review the Shire's Code of Conduct	CEO	-	✓		
Develop Community Consultation Policy	CEO	-		✓	
Outcome 4.2 Strong representation on behalf of the Community					
Lobby for appropriate Health and Emergency Services	Council	-	✓	✓	✓
Partner with the WDC on identified regional initiatives	Council	-	✓	✓	✓
Active Membership of NEWROC	Council	-	✓	✓	✓
Outcome 4.3 A local government that is highly respected, professional, trustworthy and accountable					
Review of Staff Skills and Training Needs	CEO	-	✓	✓	
Create a staff development framework	F&AM	-	✓	✓	✓
Review Corporate Business Plan	CEO	-	✓	✓	✓
Review Workforce plan	CEO	-	✓		✓
Prepare/Submit the Compliance Audit Return	CEO/F&AM	-	✓	✓	✓
Appointment of Auditor	F&AM	-		✓	
Prepare Annual Financial Report	F&AM	-	✓	✓	✓
Revaluation of Land and Buildings	F&AM	-		✓	
Revaluation of Plant/Equipment	F&AM	-	✓		
Revaluation of Infrastructure	F&AM	-	✓		✓
Prepare/present the Annual Report	CEO	-			
Review of the delegated authority	CEO	-	✓	✓	✓
Report to Audit Committee on internal control	F&AM	-	✓	✓	
Report to Audit Committee on risk management	RO	-		✓	✓
Review financial management systems (Finance Regn 5(2))	CEO	-		✓	
Review Freedom of Information Statement	CEO	-	✓	✓	✓
Review Asset Management Plan	CEO/F&AM	-		✓	✓
Review Long Term Financial Plan	CEO/F&AM	-		✓	✓
Develop and implement an IT Strategy for the Shire	F&AM	-		✓	
Review records management processes	EA	29,000	✓		
Review Council Insurance coverage	F&AM	-	✓	✓	✓
Manage and administer the Shire's financial systems/procedures.	F&AM	-	✓	✓	✓
Review policy and procedure manual	CEO	-	✓		
Review Plant Replacement Strategy	WS	-	✓	✓	✓
Review staff Housing needs	CEO	-		✓	

Continued

Continued

Action	Who	17/18	18/19	19/20	20/21
Upgrade Housing	F&AM	158,244 ✓	✓	✓	✓
Staff Housing major maintenance	F&AM	289,355 ✓	✓	✓	✓
Review attraction & retention strategy	CEO	-	✓		✓
Abbreviations used					
Council(Cncl) - Council of the Shire of Mount Marshall	CEO - Chief Executive Officer				
F&AM - Finance and Administration Manager	RO - Regulatory Officer				
WS - Works Supervisor	CDO - Community Development Officer				
EA - Executive Assistant					
LHAG - Kununoppin Hospital Local Health Advisory Group	CEACA - Central East Aged Care Alliance				
NEWROC - North Eastern Wheatbelt Regional Organisation of Councils					

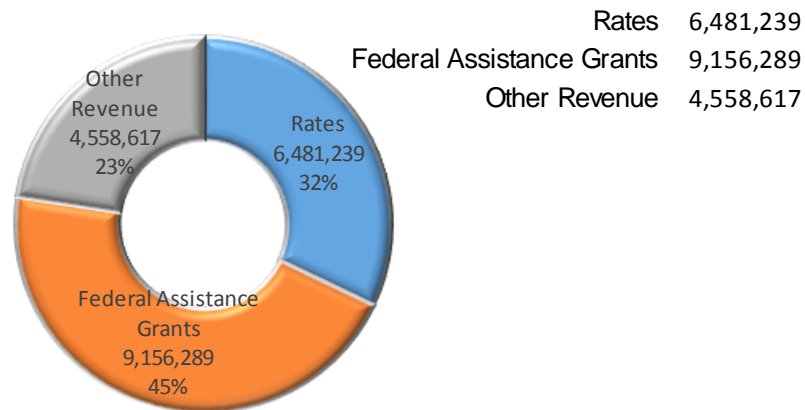
Major projects

Project	CSP		2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$
Bencubbin Recreation Complex	Social	Outlays	2,447,761	0	0	0
Buildings	1 3.1	Grants	917,400	0	0	0
Upgrade to the existing recreation centre.		Other	100,000	0	0	0
		Loan	0	0	0	0
		Reserves	1,430,361	0	0	0
		General Funds	0	0	0	0
Aquatic Centre	Social	Outlays	0	2,800,000	0	0
Upgrade	1 3.1	Grants	0	933,000	0	0
Review of the existing facility and determine on replacement. Provision made in long term estimates for potential renew or replace.		Other	0	0	0	0
		Loan	0	900,000	0	0
		Reserves	0	900,000	0	0
		General Funds	0	67,000	0	0
Councils Works Program	Economic	Outlays	89,800	339,500	349,700	360,100
Road Works	2 3.2	Grants	0	0	0	0
Provision of funds to renew road network in accordance with the current estimates to meet the 10 year program.		Other	0	0	0	0
		Loan	0	0	0	0
		Reserves	0	0	0	0
		General Funds	89,800	339,500	349,700	360,100
Regional Road Group	Economic	Outlays	925,561	612,000	636,000	661,000
Road Works	2 3.2	Grants	617,041	408,020	424,021	440,689
Roadworks allocated through the Regional Road Group. Council contribution is one third of total outlays.		Other	0	0	0	0
		Loan	0	0	0	0
		Reserves	0	0	0	0
		General Funds	308,520	203,980	211,979	220,311
Roads to Recovery	Economic	Outlays	918,567	540,000	540,000	540,000
Road Works	2 3.2	Grants	892,567	540,000	540,000	540,000
Roadworks allocated through the federal road program Roads to recovery. 2017/18 allocation to blackspot program.		Other	0	0	0	0
		Loan	0	0	0	0
		Reserves	0	0	0	0
		General Funds	26,000	0	0	0
Blackspot Program	Social	Outlays	238,300	0	0	0
Road Works	2 3.2	Grants	159,059	0	0	0
Funding provided on a need basis for specific parts of the road network.		Other	0	0	0	0
		Loan	0	0	0	0
		Reserves	0	0	0	0
		General Funds	62,361	0	0	0

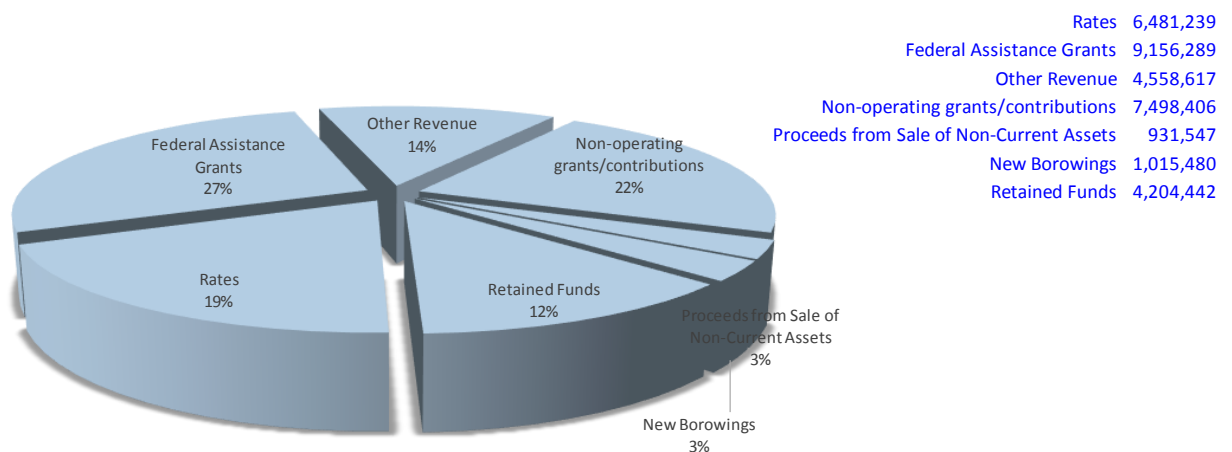
Resourcing

	2017/18	2018/19	2019/20	2020/21
Operating revenues				
General rate revenue	1,359,993	1,529,264	1,655,982	1,801,389
Specified area rates	28,264	35,449	35,449	35,449
Federal Assistance Grants	1,178,694	2,442,107	2,653,121	2,882,367
Operating grants/subsidies/contributions	213,305	200,258	213,670	227,156
Fees and Charges	553,384	588,342	628,537	668,166
Interest earnings	114,456	91,154	91,179	97,565
Other Revenue	205,842	210,760	221,606	233,237
Operating revenues	3,653,938	5,097,334	5,499,544	5,945,329
Other funding sources				
Non-operating grants/contributions	2,954,942	2,124,148	1,158,857	1,260,459
Proceeds from Sale of Non-Current Assets	260,000	203,011	185,744	282,792
Proceeds from New Debentures	0	1,015,480	0	0
Proceeds from Self Supporting Loans	19,407	17,410	9,167	9,524
Movement in Non Cash Assets/Liabilities	0	7,000	7,400	7,800
Net Transfers (to)/From Reserves	1,146,468	1,316,464	15,807	(62,197)
1 July Surplus/(Deficit)	1,787,900	0	0	0
Non operating Sources	6,168,717	4,683,513	1,376,975	1,498,378
Funds available	9,822,655	9,780,847	6,876,519	7,443,707
Applied to				
Debt Servicing	(158,371)	(215,532)	(204,795)	(204,794)
Available to apply to strategic Objectives	9,664,284	9,565,315	6,671,724	7,238,913
APPLIED TO STRATEGIC OUTCOMES				
OBJECTIVE 1 – A social environment that provides for an active, healthy and safe environment which honours our values, environment and culture				
Operations	(1,555,076)	(1,646,557)	(1,743,676)	(1,874,732)
Capital Outlays	(3,069,361)	(3,193,120)	(35,973)	(115,198)
OBJECTIVE 2 – A diverse and innovative economy with a range of local employment opportunities.				
Operations	(1,305,127)	(1,385,673)	(1,468,538)	(1,554,917)
Capital Outlays	(2,751,228)	(2,503,848)	(2,508,802)	(2,761,526)
OBJECTIVE 3 – A balanced respect for our environment and heritage, both natural and built.				
Operations	(133,186)	(142,231)	(151,521)	(161,192)
Capital Outlays	(74,750)	0	0	0
OBJECTIVE 4 - Exceptional leadership, working with our community towards a sustainable future				
Operations	(640,556)	(568,677)	(618,191)	(642,074)
Capital Outlays	(135,000)	(125,209)	(145,023)	(129,274)
Applied in meeting strategic outcomes	(9,664,284)	(9,565,315)	(6,671,724)	(7,238,913)

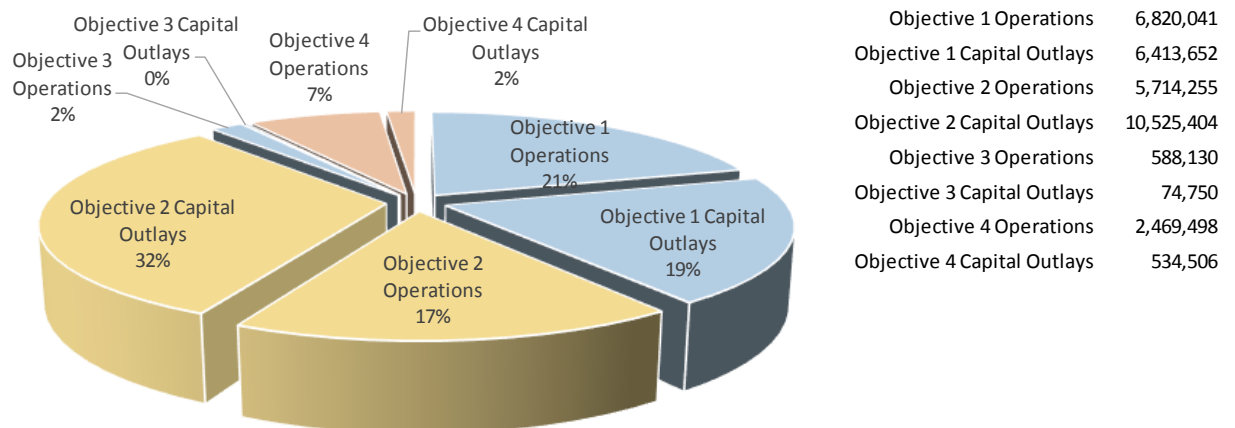
Operating Revenues



Source of Funds



Applied to Strategic Objectives



Glossary of Terms

Act – Local Government Act WA

Asset Consumption Ratio - This ratio highlights the aged condition of a local government's physical assets. Standard is met if the ratio can be measured and is 50% or greater. Standard is improving if the ratio is between 60% and 75%

Asset Renewal Funding Ratio - Indicates whether the local government has the financial capacity to fund asset renewal at existing revenue and service levels. Standard is met if the ratio is between 75% and 95%. Standard is improving if the ratio is between 95% and 105% and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.

The Asset Consumption Ratio and the **Asset Renewal Funding Ratio**, whilst disclosed in the annual report, are not subject to audit opinion as part of the annual financial report.

Asset Sustainability Ratio - An indicator of the extent to which assets managed by a local government are being renewed or replaced as they reach the end of their useful lives. Standard is met if the ratio can be measured and is at least 90%. Standard is improving if this ratio is between 90% and 110%.

CEO – Chief Executive Officer

Current Ratio - A measure of a local government's liquidity and its ability to meet its short term financial obligations from unrestricted current assets. The standard is not met if the ratio is lower than 1:1 (less than 100%)

Debt Service Coverage Ratio - An indicator of a local government's ability to generate sufficient cash to cover its debt payments. A basic standard is achieved if the ratio is greater than or equal to 2. An advanced standard is achieved if the ratio is greater than 5

DLG&C – Department of Local Government and Communities

FAG's Grant – Federal Government Assistance Grants

Financial Health Indicator – the score is calculated on the above ratios to give a sustainability rating. The base level is 70.

NEWROC - North Eastern Wheatbelt Regional Organisation of Councils. The Shires of Koorda, Mt Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem.

Operating Surplus Ratio - An indicator of the extent to which revenue raised not only covers operational expenses, but also provides for capital funding. Basic Standard between 0% and 15% and advanced with ratio greater than 15%

Own Source revenue coverage ratio - An indicator of a local government's ability to cover its costs through its own tax revenue efforts. A basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6), intermediate between 60% and 90% and advanced greater than 90%.

Shire - the Shire of Mt Marshall

WALGA Western Australian Local Government Association



Shire of Mt Marshall

LONG TERM FINANCIAL PLAN

2017/18 to 2026/27



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Introduction

Purpose of the Plan

The purpose of the Long Term Financial Plan (LTFP) is to present a financial analysis of all strategic objectives and goals set out in the integrated planning framework documents over a ten-year period. It is an integral part of Council's strategic planning process and is aligned to other core planning documents, including the Strategic Community Plan (2017/18 to 2026/27) and the Shire's Corporate Business Plan (2017/18). Information contained in other strategic plans including the Asset Management and Workforce Plans have informed the Long Term Financial Plan which is the basis for the preparation of the Shire's Annual Budget.

Financial and social indicators are inherent to predicting future values; these include consumer price index, interest rates, population growth and demographic trends. The Long Term Financial Plan analyses financial trends over a ten-year period on a range of assumptions and provides the Shire with information to assess resourcing requirements to achieve its strategic objectives and to assist the Shire to ensure long term financial sustainability.

This plan addresses the operating and capital needs placed on the Shire over the next ten years. It also shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Shire to the community.

Shire Profile

Shire is approximately 273 kilometres north east of Perth and has borders with the Shires of Trayning, Koorda, Mukinbudin, Yalgoo, Dalwallinu, Westonia, Yilgarn, Wyalkatchem, Sandstone and Menzies. The area is primarily wheat, coarse grain, cattle and sheep farming district. There are many points of interest all serviced by the two main centres, Bencubbin and Beacon.

The Shire of Mt Marshall comprises an area of 10,189 km² and is located within the north eastern wheatbelt area of Western Australia. Some general statistics for the year ending 30 June 2016 were;

Area (km2)	10,134
Population	527
Km Roads - unsealed	1,440
Km Roads - sealed	307
Town sites	5
Major Population Centres	Bencubbin, Beacon
Density (Persons/km2)	0.052

The Long Term Financial Plan guides the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations as a means to improve services and infrastructure.

The development of these strategies and plans and their integration, will be reflected and perfected into the future.

Long term financial planning is a key element of the Integrated Planning and Reporting Framework. It enables the Shire to set priorities, based on their resourcing capabilities, for the delivery of short, medium and long-term community priorities.

This Plan indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.

The Strategic Community Plan sets out the vision, aspirations and objectives for the community over the next 10 years. It is the principal strategy and planning document. This means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements or advocacy on behalf of the community. The clear direction set by the Council ensures asset and service provision is focused to meet the requirements of the community, now and into the future.

The diagram illustrates the planning cycle for the City of Vancouver, showing the flow of information and the time horizons for various plans and reports.

Central Elements (Time Horizons):

- 10+ Years:** Strategic Review (2, 4 yrs) and Strategic Community Plan.
- 4 Years:** Corporate Business Plan and Strategic Review (2, 4 yrs).
- 1 Year:** Annual Budget and Quarterly Reports.

Planning Cycle Flow:

- Vision** (Top)
- Strategic Review (2, 4 yrs)** (Top Right)
- Corporate Business Plan (4 Years)** (Center Right)
- Annual Budget** (Bottom Right)
- Quarterly Reports** (Bottom)
- Annual Report** (Bottom Left)
- Strategic Community Plan** (Top Left)
- Long Term Financial Plan, Asset Management Plans, Workforce Plan, Issue or Area Specific Plans** (Far Left)

The cycle is continuous, with arrows indicating the flow from Vision through the Strategic Review, Corporate Business Plan, Annual Budget, Quarterly Reports, Annual Report, Strategic Community Plan, and back to Vision.

Our Services

Service programs

The Shire delivers a wide range of services and facilities to the community. The revenues and expenditure of the Shire are required to be classified in accordance with legislation. The Local Government (Financial Management) Regulations 1996 (Schedule 1 Part 1) specify the minimum program classifications to be disclosed.

Statement of Objective

The Shire of Mt Marshall is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

Governance

Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and rate payers on matters which do not concern specific shire services.

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

Food quality, pest control and other related matters.

Education & Welfare

Home and community care assistance, operation of senior citizens' centre and playgroup centre. Family and community support service.

Housing

Maintenance of staff and rental housing. Administration and maintenance of community housing.

Community Amenities

Rubbish collection services, operation of tips, effluent service, noise control, administration, town-planning scheme, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.

Recreation & Culture

Maintenance of halls, aquatic centre, recreation centres and various reserves. Operation of library and television re-broadcasting services.

Transport

Construction and maintenance of streets, roads, drainage and footpaths. Cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

Economic Services

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

Other Property & Services

Private work operations, Bankwest super agency, plant repairs and operation costs.

Service Levels

It is proposed that existing service levels will be maintained for all operational areas in formulating this plan. However, a key objective in the Corporate Business Plan is to improve existing service levels in the longer term whilst continuing to achieve annual operating surpluses each year to fund the provision of infrastructure.

Asset Management

The Shire has developed a strategic approach to asset management and prepared asset management plans based on the total life cycle of assets. The Asset Management Plans' will assist the Shire in predicting infrastructure consumption and asset renewal needs and identifies the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings.

Long Term Financial Forecasts

Informing Strategies and Price indicators

This plan has been prepared to support the strategic planning process for the Shire. The plan addresses the operating and capital needs placed on the Shire over the next 10 years.

The plan will be reviewed every 12 months to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling this long-term plan consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in this plan therefore represent estimated future prices and costs.

This long-term strategic financial plan is set against economic uncertainty. The plan addresses operating and capital outlays for the period 2017/18 to 2026/27. The changing economic circumstances have meant that projections for growth and therefore community demand as facilities and services are subject to how the Australian and State economies recover from the current economic position.

This plan represents a financial solution to meeting the competing demands of services and facilities to the community. There are numerous ways that will enable the Shire to achieve its objectives. This plan balances the funding needs of renewal and new infrastructure assets, existing services against rating expectations, reasonable fees, debt leverage and the use of accumulated funds held in reserve accounts.

To assist in the implementation and activation of the Shire's Strategic Community Plan this financial plan considers the Shire's current and future financial resources capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

Financial Strategies and Principles

The following assumptions have been applied in formulating the financial strategies underpinning the Long Term Financial Plan. These include;

Continuous improvement in the financial capacity and sustainability of the Shire through

- Strengthening results to ensure sustainability
- Prudent use of debt
- Accumulation of funds to meet the cash flow demands for asset renewal etc
- The maintenance of a fair and equitable rating structure,
- Maintaining or improving service level standards,
- Maintaining/Increasing funding for asset maintenance and renewal,
- Development of infrastructure

Service delivery and service levels

Service delivery and service levels will continue at the existing standards. Service level standards from the community strategic plan relate primarily to the creation of new facilities for a growing population. The asset management plans also are based on the provision of existing standards and services.

Economic and Social Environment Indicators

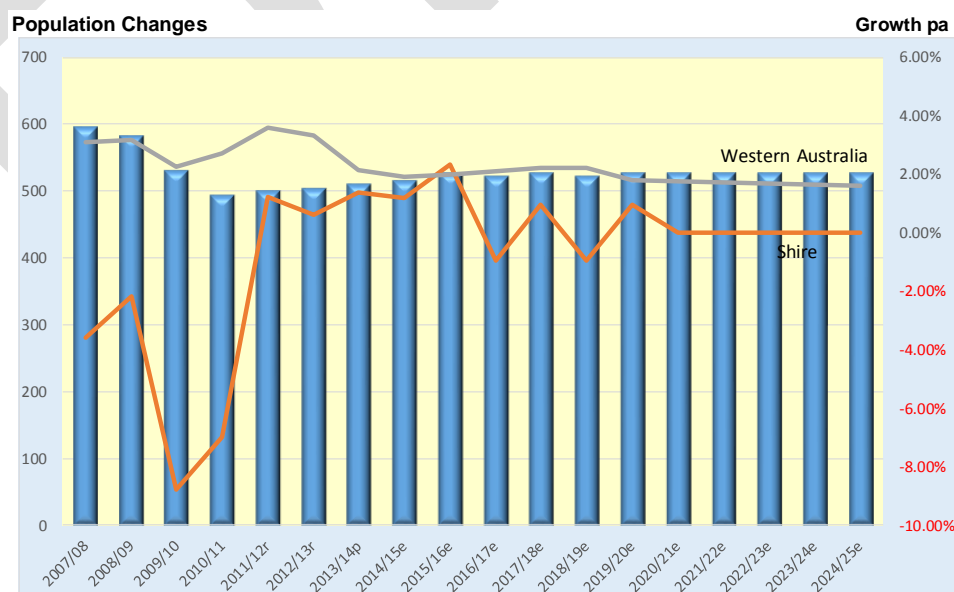
Prices and growth drivers

The following economic and social drivers have been used to develop this plan –

Economic Assumptions	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Gross Domestic Product (GDP) <i>Federal Budget 2017/18</i>	2.8%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Population WA <i>Federal Budget 2015/16</i>	2.2%	2.2%	1.8%	1.7%	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%
Population - Shire of Mt Marshall <i>Local population forecasts</i>	1.0%	-0.9%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumer Price Index Australia <i>Federal Budget 2015/16</i>	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Consumer Price Index Perth <i>2016/17 State Budget - Economic and Fiscal Outlook Budget Paper No 3</i>	2.2%	2.3%	2.3%	2.8%	2.5%	2.4%	2.3%	2.3%	2.3%	2.3%
Road and bridge construction index <i>6427.0 Producer Price Indexes, Australia Tables 15 and 16. Road and bridge construction (4121) Western Australia (A2333769K)</i>	2.3%	2.4%	2.4%	2.9%	2.6%	2.5%	2.4%	2.4%	2.4%	2.4%
Utility - Electricity <i>2016/17 State Budget - Economic and Fiscal Outlook Budget Paper No 3</i>	7.0%	7.0%	2.3%	2.8%	2.5%	2.4%	2.3%	2.3%	2.3%	2.3%
General Insurance <i>TABLE 13. CPI: Group, Sub-group and Expenditure Class, Index Numbers by Capital City</i>	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Cash management rates	2.9%	3.2%	3.2%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
WATC 10 year borrowing rate	4.3%	4.7%	4.7%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
WATC 20 year borrowing rate	4.9%	5.3%	5.3%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%

Population

This plan has been developed on the following demographic trends and forecast of a declining residential population.



Summary of Financial Plan

Overview

The plan will be continuously reviewed to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling the plan consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in the plan therefore represent estimated future prices and costs. The plan addresses the Shire's operating and capital requirements from 2017/18 to 2026/27.

One of the key challenges for Shire is to ensure it achieves ongoing financial sustainability in order to provide appropriate services and infrastructure for the community into the future.

The long term financial estimates are an integral part of Council's strategic planning process and represent a ten-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. It indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts. This plan addresses the operating and capital needs placed on the Shire over the next 10 years. It also shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Shire to the community.

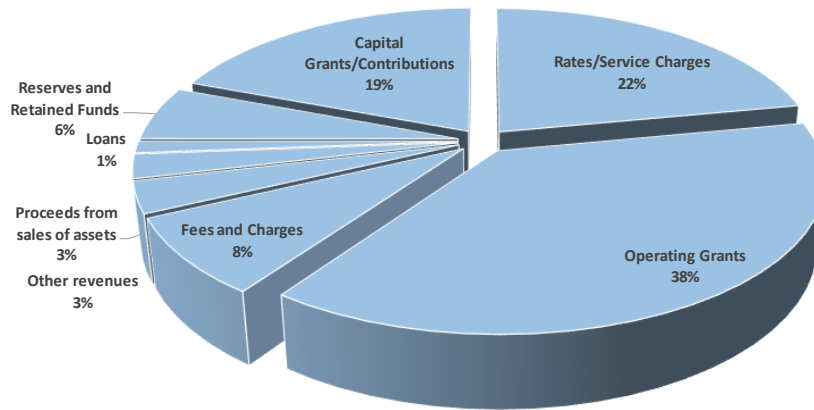
The key financial strategies underpinning the plan are:

- ✓ achieving operating surpluses in the long term
- ✓ continuous improvement in financial position
- ✓ maintaining a positive unrestricted cash
- ✓ development of alternative revenue streams than rates
- ✓ maintaining and improving service levels
- ✓ adequately funding for asset renewal/replacement
- ✓ maintaining a fair and equitable rating structure

Source and Application of Funds

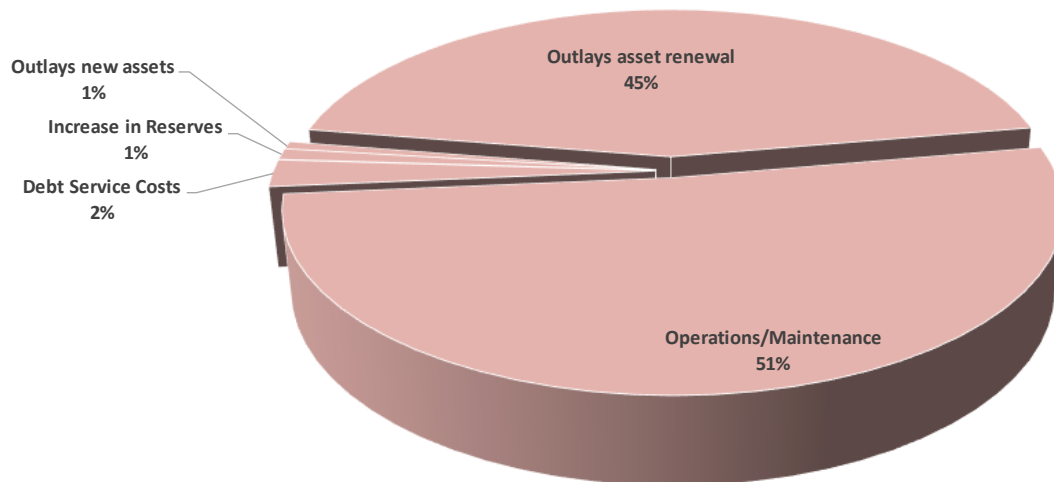
Source of Funds

2017/18 to 2026/27



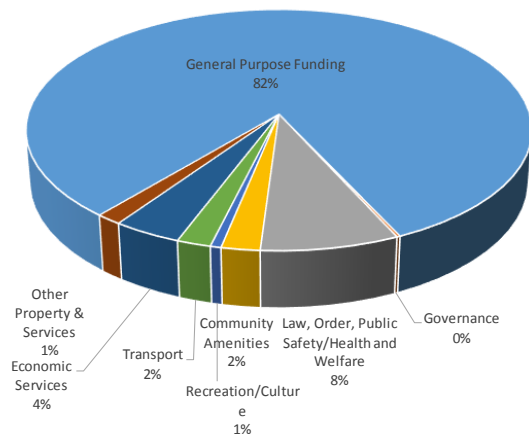
Application of Funds

2017/18 to 2026/27

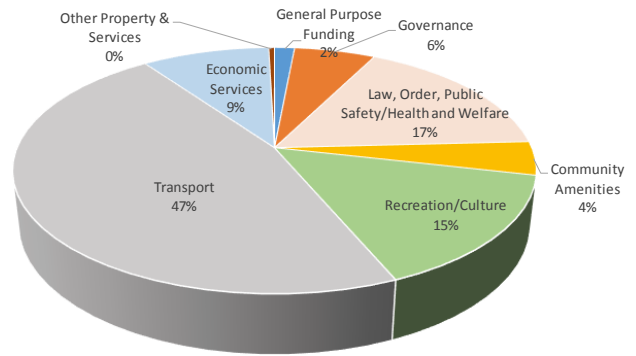


Operating Revenues

10 years to 2026/27



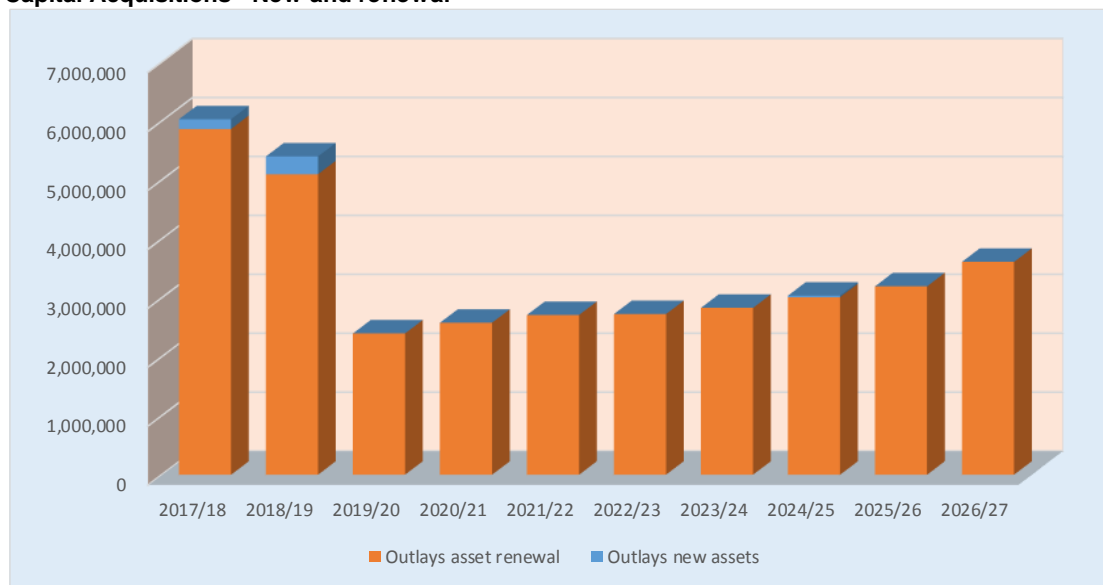
Operating Expenses



Capital Works

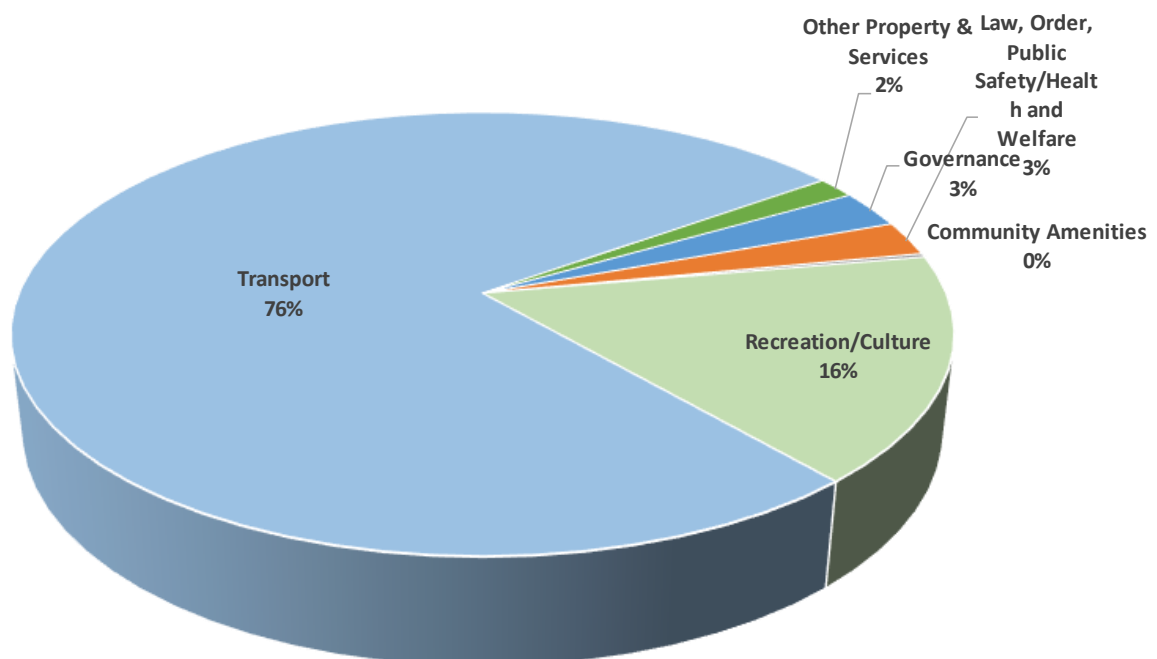
These long term financial estimates reflect the growth of new assets in the following eight years followed by a period of lower activity in the creation of new assets and a shift of focus on asset renewal. The creation of new assets will come from both the Shire's asset program and new assets created by developers. The plan provides for increased resources to be applied to the renewal or upgrade of existing building and infrastructure assets. The provision of these funds allows the Shire to meet the key financial indicator in relation to expenditures on asset renewal compared to depreciation. A detailed listing of capital works is included at attachment 2. The key components of the plan are as follows;

Capital Acquisitions - New and renewal



Capital Outlays

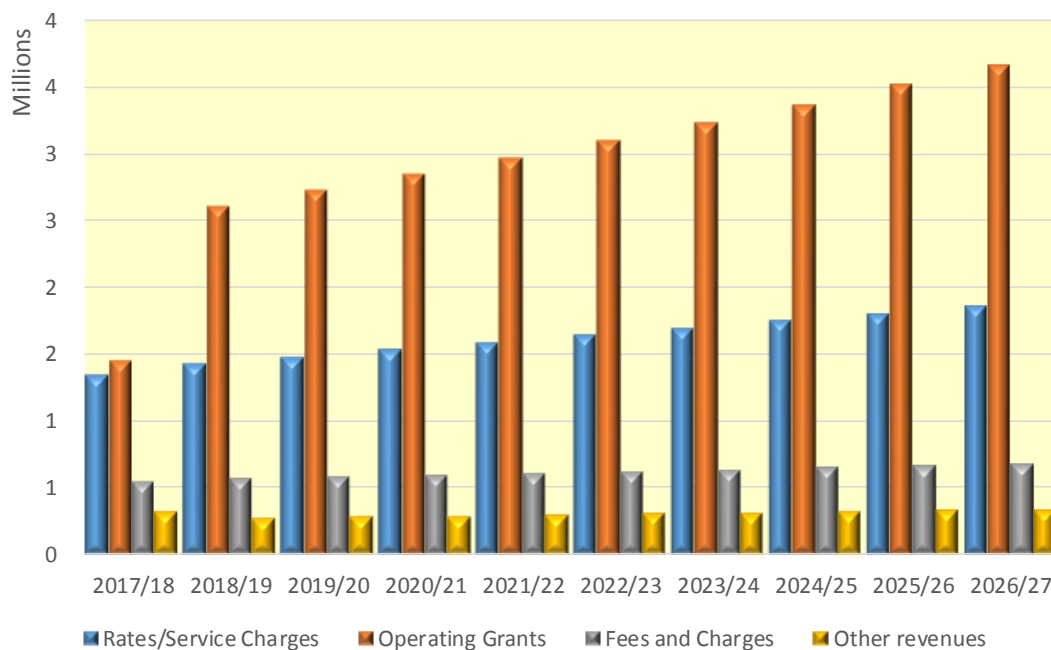
10 years to 2026/27



Operating Results

The plan shows a balanced budget for each financial year. There is a steady growth in operating result arising from the proposed operating revenues and expenditures that enables funds to flow to the provision and renewal of community assets. These results enhance the long term financial sustainability of the Shire.

Operating Revenues



Rates

The plan has applied an increase of 4.6% in 2017/18 and CPI Perth plus 2% in the period 2018/19 to 2021/22 and CPI Perth plus 1% in the remaining years.

Fees and Charges

Fees and charges assumptions are based on the CPI Perth indicators, statutory charges and projected increase in population. Discretionary fees and charges are planned to also be increased by CPI to match estimated additional costs in service delivery. The Shire does not recover the full cost of providing services but is working towards full cost recovery for services such as waste collection. State controlled fees - Application fees for building licences and planning and development approvals are limited by regulations preventing full cost recovery of these services.

Grants and Contributions

In developing this long term model it is anticipated that using the CPI Perth Indicator to forecast Operating Grants and Contributions is to be a reasonable estimate over the ten year period.

The financial year 2017/18 will see an adjustment in the local government assistance grant for the advanced payment made in the 2016/17 financial year. The following year 2018/19 should see the normalisation of the local government assistance grant as administered by the West Australian Local Government Grants Commission.

The State government has reduced the direct road grant for road maintenance by 42% in 2017/18.

Interest Earnings

Forecast on Councils investment portfolio are based on the term deposit rate in line with the Council's Investment Policy and Strategy.

Expenditures

Employee costs

Estimates for employee costs are based on requirements outlined in the workforce plan and estimates associated or linked to growth drivers. Price escalation is based on employee remuneration increases in line with the Consumer Price Index.

Material and Contracts

Various price drivers have been used to escalate materials and contracts on a case-by-case basis. Real increases are based on growth drivers expected over the 10-year period.

Utilities (gas, electricity, water)

Recent announcements by the State government that cost escalation can be expected to be above CPI Perth, and will in some cases be up to twice the indicative rate.

Insurance

CPI Perth Inflation rate is considered a reasonable estimate to forecast insurance expenses for the ten-year period.

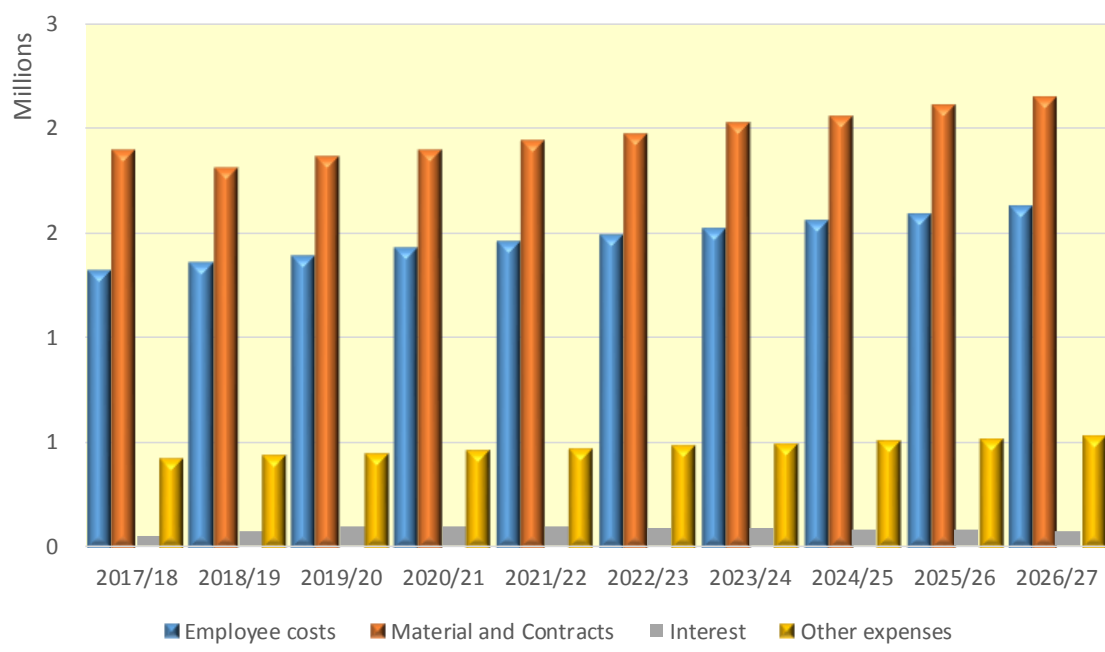
Depreciation

Property, plant, equipment and infrastructure (except for Land) have been depreciated on a straight-line method using rates based on 2016/17 depreciation rates. Asset values in this plan have not been adjusted to reflect the application of "fair value" to be applied progressively to asset classes from the 2017/18 onwards.

Interest Expense

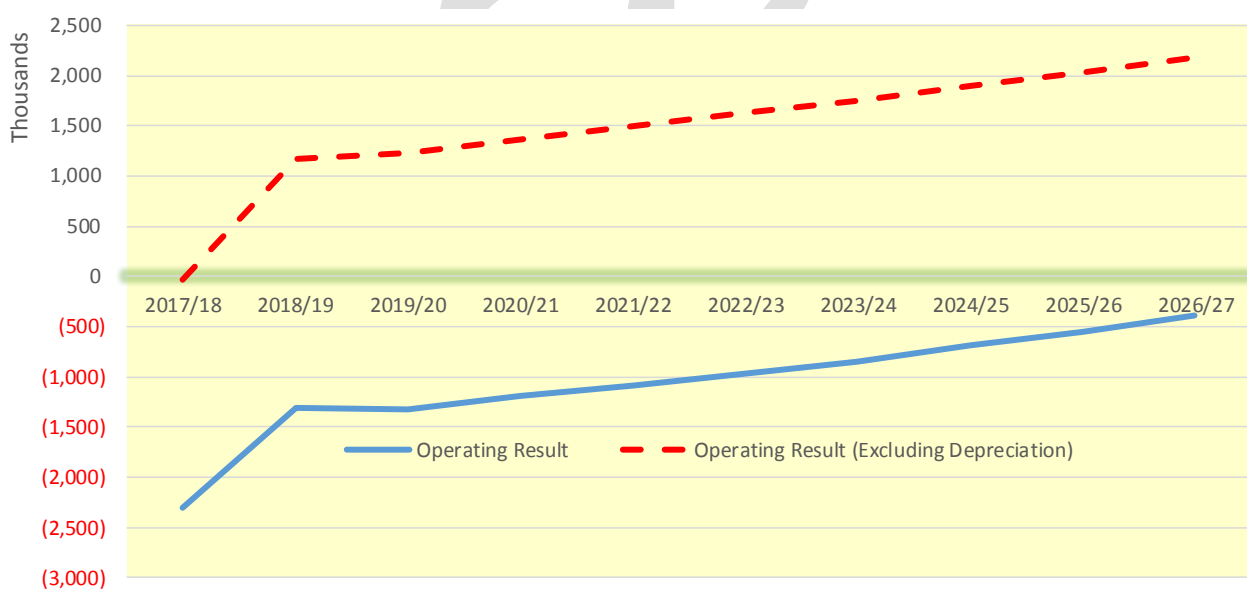
Forecast borrowing (interest) costs are based on the forecast 10-year Western Australian Treasury Corporation Indicative Rates.

Operating Expenses



The operating result for 2017/18 is adversely affected by the advance of the Federal Assistance Grants in 2016/17. From 2018/19 the allocations are based on the normal allocations (without advances).

Operating Results



Financial Statements

The following Financial Statements have been prepared for the ten years covered in this plan. These estimates have been prepared on the basis of the assumptions shown previously in this document.

Statement of Comprehensive Income

The Statement of Comprehensive Income has been prepared by program, nature and type.

Statement of Comprehensive Income by Program

Identifies the cost of goods and services provided, and the extent to which costs are recovered from revenues. Programs are defined by Regulation under the LG Act WA 1995.

Statement of Comprehensive Income by Nature/type

Identifies the inputs by nature/ type of the revenue or expense. Descriptions are defined by Regulation under the Local Government Act WA.

The Statement of Comprehensive Income is prepared on an accrual basis. This process recognises income as it is earned and expenses as they are incurred. In addition, it makes adjustments for unearned income, credit sales, pre-payments, accrued expenses and non-cash provisions (i.e. depreciation and leave entitlements). This method provides a more accurate reflection of the transactions which actually occurred during the accounting period, and is a better reflection of the actual business activities undertaken by the Shire. Depreciation, which is an expense charged in the Statement of Comprehensive Income, reflects the value of capital assets consumed during the accounting period.

Accounting Standard AASB 1004 Contributions requires contributions to be recognised as revenue (i.e. in the Statement of Comprehensive Income) when the Shire obtains control over the assets comprising the contributions, notwithstanding that those contributions may be a grant for a capital item. Given this requirement, grants for capital works have the potential to significantly affect the operating result in a particular year.

Rate Setting Statement

This statement summarises the operating, capital, debt and reserves transactions. It utilises the same reporting procedures required formulating the Shire's Annual Budget under the Local Government Act (WA). The plan identifies the funds necessary to balance the budget in each financial year through the collection of Rates.

Statement of Financial Position (Balance Sheet)

The purpose of the Statement of Financial Position is to provide a "snap-shot" of the overall financial position of the Shire. This statement is constructed according to well defined accounting principles which are embodied in the Australian Accounting Standards. The ratepayer equity in the Shire can be calculated by deducting total liabilities from total assets.

The Statement discloses transactions as current and non-current assets, and current and non-current liabilities and equity.

Statement of Comprehensive Income - by program

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Revenues										
General Purpose Funding	2,702,904	3,892,856	4,059,817	4,246,938	4,437,608	4,622,349	4,813,709	5,012,741	5,219,925	5,429,339
Governance	15,399	10,565	10,717	10,865	11,008	11,155	11,305	11,458	11,615	11,775
Law, Order & Public Safety	13,443	13,665	14,089	14,389	14,681	14,979	15,285	15,597	15,916	16,243
Health	130,800	134,436	137,817	141,081	144,255	147,501	150,820	154,213	157,683	161,231
Education & Welfare	81,101	82,970	85,453	87,477	89,445	91,458	93,516	95,620	97,772	99,971
Housing	170,820	174,632	179,983	184,245	188,391	192,629	196,964	201,395	205,927	210,561
Community Amenities	111,024	113,016	116,900	119,632	122,289	125,006	127,785	130,627	133,533	136,505
Recreation & Culture	34,049	34,172	34,625	34,848	35,041	35,234	35,424	35,612	35,798	35,981
Transport	97,861	100,515	103,111	105,553	107,928	110,357	112,840	115,378	117,974	120,628
Economic Services	221,935	202,349	207,382	212,243	216,967	221,799	226,740	231,793	236,960	242,242
Other Property & Services	74,602	76,197	77,681	79,449	81,885	83,030	84,881	86,774	89,561	90,689
Operating Revenues	3,653,938	4,835,373	5,027,575	5,236,720	5,449,498	5,655,497	5,869,269	6,091,208	6,322,664	6,555,165
Operating Expenses										
General Purpose Funding	(89,371)	(90,717)	(92,252)	(93,963)	(95,627)	(97,329)	(99,069)	(100,848)	(102,667)	(104,527)
Governance	(431,176)	(352,287)	(374,010)	(369,602)	(391,003)	(386,226)	(408,511)	(403,264)	(426,533)	(421,140)
Law, Order & Public Safety	(112,080)	(116,490)	(119,594)	(122,004)	(124,375)	(126,889)	(129,279)	(131,669)	(134,121)	(136,683)
Health	(327,025)	(333,772)	(342,239)	(353,008)	(358,227)	(366,308)	(377,405)	(382,965)	(391,575)	(403,445)
Education & Welfare	(243,434)	(251,907)	(258,451)	(263,984)	(269,395)	(275,040)	(280,574)	(286,164)	(291,888)	(297,817)
Housing	(336,937)	(306,673)	(312,047)	(318,090)	(324,049)	(330,420)	(336,363)	(342,276)	(348,348)	(354,739)
Community Amenities	(257,623)	(265,718)	(272,312)	(278,129)	(283,805)	(289,687)	(295,537)	(301,470)	(307,543)	(313,805)
Recreation & Culture	(849,491)	(913,615)	(962,877)	(975,100)	(986,946)	(999,896)	(1,011,051)	(1,021,770)	(1,032,695)	(1,044,353)
Transport	(2,723,956)	(2,909,697)	(2,994,979)	(3,025,938)	(3,057,535)	(3,097,151)	(3,122,056)	(3,142,954)	(3,164,920)	(3,192,168)
Economic Services	(562,389)	(576,789)	(588,564)	(598,977)	(609,144)	(619,679)	(630,160)	(640,793)	(651,675)	(662,902)
Other Property & Services	(24,981)	(35,047)	(37,119)	(34,802)	(32,668)	(31,191)	(28,395)	(25,383)	(21,752)	(18,838)
Operating Expenses	(5,958,463)	(6,152,712)	(6,354,444)	(6,433,597)	(6,532,774)	(6,619,816)	(6,718,400)	(6,779,556)	(6,873,717)	(6,950,417)
Profit/Loss on disposal of assets	(60,000)	0	0	0	0	0	0	0	0	0
Net operations	(2,364,525)	(1,317,339)	(1,326,869)	(1,196,877)	(1,083,276)	(964,319)	(849,131)	(688,348)	(551,053)	(395,252)
Non-operating grants/contributions										
Community Amenities	28,875	0	0	0	0	0	0	0	0	0
Recreation & Culture	1,017,400	974,922	0	0	0	0	0	0	0	0
Transport	1,908,667	992,324	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Non-operating grants/contributions	2,954,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Income Statement Profit/(Loss)	590,417	649,907	(293,940)	(115,418)	47,112	215,447	381,147	595,145	788,395	1,003,181

Statement of Comprehensive Income - by nature/type

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rate revenue	1,388,257	1,451,867	1,512,557	1,583,134	1,653,003	1,707,512	1,761,878	1,817,980	1,875,933	1,935,729
Operating grants/subsidies/contributions	1,391,999	2,542,953	2,655,118	2,771,544	2,892,983	3,019,844	3,152,371	3,290,818	3,435,456	3,586,561
Fees and Charges	553,384	566,541	582,742	596,399	609,677	623,256	637,142	651,341	665,862	680,707
Interest earnings	114,456	69,864	69,407	74,119	78,001	85,993	95,186	104,499	114,032	117,596
Other Revenue	205,842	204,148	207,751	211,524	215,834	218,892	222,692	226,570	231,381	234,572
Operating Revenue	3,653,938	4,835,373	5,027,575	5,236,720	5,449,498	5,655,497	5,869,269	6,091,208	6,322,664	6,555,165
Operating Expenses										
Employee costs	(1,318,568)	(1,355,076)	(1,389,087)	(1,421,964)	(1,453,971)	(1,486,702)	(1,520,166)	(1,554,390)	(1,589,378)	(1,625,162)
Material and Contracts	(1,890,294)	(1,804,306)	(1,858,991)	(1,889,668)	(1,939,730)	(1,966,957)	(2,025,082)	(2,050,979)	(2,108,405)	(2,141,299)
Utilities (gas elect water)	(163,970)	(168,529)	(172,772)	(176,863)	(180,842)	(184,908)	(189,069)	(193,327)	(197,678)	(202,129)
Depreciation	(2,272,558)	(2,480,870)	(2,559,040)	(2,566,610)	(2,575,920)	(2,595,100)	(2,594,090)	(2,587,020)	(2,580,570)	(2,580,300)
Insurance	(145,990)	(150,097)	(154,321)	(158,661)	(163,120)	(167,709)	(172,426)	(177,274)	(182,258)	(187,386)
Interest	(51,960)	(75,519)	(98,940)	(95,658)	(92,210)	(88,586)	(84,777)	(80,773)	(76,564)	(72,138)
Other expenses	(115,123)	(118,315)	(121,293)	(124,173)	(126,981)	(129,854)	(132,790)	(135,793)	(138,864)	(142,003)
Operating Expenses	(5,958,463)	(6,152,712)	(6,354,444)	(6,433,597)	(6,532,774)	(6,619,816)	(6,718,400)	(6,779,556)	(6,873,717)	(6,950,417)
Profit(Loss) - normal operations	(2,304,525)	(1,317,339)	(1,326,869)	(1,196,877)	(1,083,276)	(964,319)	(849,131)	(688,348)	(551,053)	(395,252)
Other										
Non-operating grants/contributions	2,954,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Profit on asset disposals	73,000	0	0	0	0	0	0	0	0	0
Loss on asset disposals	(133,000)	0	0	0	0	0	0	0	0	0
Other	2,894,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Income Statement Profit/(Loss)	590,417	649,907	(293,940)	(115,418)	47,112	215,447	381,147	595,145	788,395	1,003,181
Profit/(Loss)	590,417	649,907	(293,940)	(115,418)	47,112	215,447	381,147	595,145	788,395	1,003,181

Rate Setting Statement

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General rate revenue	1,359,993	1,416,418	1,477,108	1,547,685	1,617,554	1,672,063	1,726,429	1,782,531	1,840,484	1,900,280
Specified area rates	28,264	35,449	35,449	35,449	35,449	35,449	35,449	35,449	35,449	35,449
Operating grants/subsidies/contributions	1,391,999	2,542,953	2,655,118	2,771,544	2,892,983	3,019,844	3,152,371	3,290,818	3,435,456	3,586,561
Fees and Charges	553,384	566,541	582,742	596,399	609,677	623,256	637,142	651,341	665,862	680,707
Interest earnings	114,456	69,864	69,407	74,119	78,001	85,993	95,186	104,499	114,032	117,596
Other Revenue	205,842	204,148	207,751	211,524	215,834	218,892	222,692	226,570	231,381	234,572
Operating revenues	3,653,938	4,835,373	5,027,575	5,236,720	5,449,498	5,655,497	5,869,269	6,091,208	6,322,664	6,555,165
Operating Expenses										
Employee costs	(1,318,568)	(1,355,076)	(1,389,087)	(1,421,964)	(1,453,971)	(1,486,702)	(1,520,166)	(1,554,390)	(1,589,378)	(1,625,162)
Material and Contracts	(1,890,294)	(1,804,306)	(1,858,991)	(1,889,668)	(1,939,730)	(1,966,957)	(2,025,082)	(2,050,979)	(2,108,405)	(2,141,299)
Utilities (gas elect water)	(163,970)	(168,529)	(172,772)	(176,863)	(180,842)	(184,908)	(189,069)	(193,327)	(197,678)	(202,129)
Insurance	(145,990)	(150,097)	(154,321)	(158,661)	(163,120)	(167,709)	(172,426)	(177,274)	(182,258)	(187,386)
Interest	(51,960)	(75,519)	(98,940)	(95,658)	(92,210)	(88,586)	(84,777)	(80,773)	(76,564)	(72,138)
Other expenses	(115,123)	(118,315)	(121,293)	(124,173)	(126,981)	(129,854)	(132,790)	(135,793)	(138,864)	(142,003)
Operating Expenses	(3,685,905)	(3,671,842)	(3,795,404)	(3,866,987)	(3,956,854)	(4,024,716)	(4,124,310)	(4,192,536)	(4,293,147)	(4,370,117)
Profit(Loss) - normal operations	(31,967)	1,163,531	1,232,171	1,369,733	1,492,644	1,630,781	1,744,959	1,898,672	2,029,517	2,185,048
Movement in Non Cash Assets/Liabilities										
Increase/(decrease) in Leave Liab Reserve	0	5,100	5,300	5,500	5,700	5,900	6,100	6,300	6,500	6,800
Capital Transactions										
Non-operating grants/contributions	2,954,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Proceeds from Sale of Non-Current Assets	260,000	188,008	165,540	242,589	225,060	190,070	157,834	169,815	153,935	171,249
Land	(86,600)	0	0	0	0	0	0	(25,773)	0	0
Capital Outlays on Property Plant & Equipme	(3,263,761)	(3,818,760)	(741,235)	(835,402)	(877,833)	(683,200)	(540,752)	(503,557)	(496,432)	(1,042,868)
Capital Outlays on Infrastructure	(2,679,978)	(1,582,137)	(1,656,187)	(1,743,565)	(1,832,386)	(2,042,801)	(2,290,993)	(2,508,835)	(2,700,275)	(2,569,327)
Net Capital	(2,815,397)	(3,245,643)	(1,198,953)	(1,254,919)	(1,354,771)	(1,356,165)	(1,443,633)	(1,584,857)	(1,703,324)	(2,042,513)
Reserve Transactions										
Transfers (to) Reserves	(554,026)	(124,849)	(139,549)	(195,549)	(225,049)	(247,349)	(270,849)	(279,949)	(288,749)	(291,549)
Transfers from Reserves	1,700,494	1,365,366	160,405	137,534	146,853	35,449	35,449	35,449	35,449	225,584
Net Transfers (to)/From Reserves	1,146,468	1,240,517	20,856	(58,015)	(78,196)	(211,900)	(235,400)	(244,500)	(253,300)	(65,965)
Debt Management										
Proceeds from New Debentures	0	940,440	0	0	0	0	0	0	0	0
Repayment of Debentures	(106,411)	(121,355)	(68,541)	(71,823)	(75,271)	(78,895)	(82,704)	(86,708)	(90,917)	(95,342)
Proceeds from Self Supporting Loans	19,407	17,410	9,167	9,524	9,894	10,279	10,678	11,093	11,524	11,972
Net Debt	(87,004)	836,495	(59,374)	(62,299)	(65,377)	(68,616)	(72,026)	(75,615)	(79,393)	(83,370)
1 July Surplus/(Deficit)	1,787,900	0	0	0	0	0	0	0	0	0
Budget (Deficit)/Surplus										

Capital Outlays

SUMMARY	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Capital Outlays	\$	\$	\$	\$	\$	\$	\$	\$	\$	
New Outlays	164,350	303,030	0	0	0	0	0	25,773	0	0
Renewal Outlays	5,865,989	5,097,867	2,397,422	2,578,967	2,710,219	2,726,001	2,831,745	3,012,392	3,196,707	3,612,195
Total	6,030,339	5,400,897	2,397,422	2,578,967	2,710,219	2,726,001	2,831,745	3,038,165	3,196,707	3,612,195
Funding Sources										
Grants	2,854,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Asset Sale	20,000	0	0	0	0	0	0	0	0	0
Trade-in	240,000	188,008	165,540	242,589	225,060	190,070	157,834	169,815	153,935	171,249
Contribution	100,000	0	0	0	0	0	0	0	0	0
	3,214,942	2,155,254	1,198,469	1,324,048	1,355,448	1,369,836	1,388,112	1,453,308	1,493,383	1,569,682
Council Resources										
Reserves	1,624,064	1,329,917	124,956	102,085	111,404	0	0	0	0	190,135
Rates	1,144,453	975,286	1,073,997	1,152,834	1,243,367	1,356,165	1,443,633	1,584,857	1,703,324	1,852,378
Cfwd Funds	46,880									
	2,815,397	2,305,203	1,198,953	1,254,919	1,354,771	1,356,165	1,443,633	1,584,857	1,703,324	2,042,513
Loan	0	940,440	0	0	0	0	0	0	0	0
	6,030,339	5,400,897	2,397,422	2,578,967	2,710,219	2,726,001	2,831,745	3,038,165	3,196,707	3,612,195
OUTLAYS by PROGRAM	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Governance	85,000	84,607	97,188	77,936	130,534	81,788	107,185	85,510	112,063	89,401
Health	25,000	0	0	0	0	0	0	0	0	0
Housing	201,600	62,696	64,122	65,922	67,596	69,214	70,786	98,167	74,040	75,722
Community Amenities	74,750	0	0	0	0	0	0	0	0	18,931
Recreation & Culture	2,492,761	2,925,812	0	65,861	0	23,071	70,672	0	73,888	25,241
Transport	3,129,228	2,098,112	2,230,772	2,363,760	2,483,931	2,546,168	2,435,869	2,848,466	2,930,559	3,371,363
Economic Services	22,000	224,448	0	0	22,532	0	141,344	0	0	25,241
Other Property & Services	0	5,222	5,340	5,488	5,626	5,760	5,889	6,022	6,157	6,296
	6,030,339	5,400,897	2,397,422	2,578,967	2,710,219	2,726,001	2,831,745	3,038,165	3,196,707	3,612,195

Statement of Financial Position

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Current Assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash & Cash Equivalents	2,210,832	965,215	939,059	991,574	1,064,070	1,270,070	1,499,370	1,737,570	1,984,370	2,043,535
Trade and Other Receivables	366,202	352,736	358,603	353,160	359,678	353,607	360,848	354,078	362,123	354,574
Inventories	22,513	21,933	22,545	21,899	22,580	21,861	22,619	21,819	22,663	21,773
Total Current Assets	2,599,547	1,339,884	1,320,207	1,366,633	1,446,328	1,645,538	1,882,837	2,113,467	2,369,156	2,419,882
Current Liabilities										
Trade and Other Payables	295,110	289,307	295,429	288,970	295,784	288,595	296,179	288,178	296,619	287,714
Provisions	215,624	215,624	215,624	215,624	215,624	215,624	215,624	215,624	215,624	215,624
Borrowings (current)	121,355	68,541	71,823	75,271	78,895	82,704	86,708	90,917	95,342	99,996
Total Current Liabilities	632,089	573,472	582,876	579,865	590,303	586,923	598,511	594,719	607,585	603,334
Net Current Assets	1,967,458	766,412	737,331	786,768	856,025	1,058,615	1,284,326	1,518,748	1,761,571	1,816,548
Non-Current Assets										
Receivables	233,567	224,400	214,876	204,982	194,703	184,025	172,932	161,408	149,436	136,998
Other Non-Current Assets	233,567	224,400	214,876	204,982	194,703	184,025	172,932	161,408	149,436	136,998
Property, Plant, Equipment Infrastructure										
Property Plant and Equipment	16,812,189	19,861,811	19,770,836	19,683,719	19,643,472	19,422,522	19,094,790	18,758,125	18,422,702	18,632,181
Infrastructure	92,073,859	91,756,256	91,520,073	91,376,958	91,326,444	91,488,225	91,895,778	92,513,773	93,311,398	93,962,565
Total	108,886,048	111,618,067	111,290,909	111,060,677	110,969,916	110,910,747	110,990,568	111,271,898	111,734,100	112,594,746
Total Assets	111,087,073	112,608,879	112,243,116	112,052,427	112,020,644	112,153,387	112,447,826	112,952,054	113,645,107	114,548,292
Non-Current Liabilities										
Provisions	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040
Long Term Borrowings	1,080,405	1,952,304	1,880,481	1,805,210	1,726,315	1,643,611	1,556,903	1,465,986	1,370,644	1,270,648
Total Non-Current Liabilities	1,091,445	1,963,344	1,891,521	1,816,250	1,737,355	1,654,651	1,567,943	1,477,026	1,381,684	1,281,688
Net Assets	109,995,628	110,645,535	110,351,595	110,236,177	110,283,289	110,498,736	110,879,883	111,475,028	112,263,423	113,266,604
Equity										
Accumulated Surplus	79,562,369	81,452,793	81,179,709	81,006,276	80,975,192	80,978,739	81,124,486	81,475,131	82,010,226	82,947,442
Cash Backed Reserves	2,378,773	1,138,256	1,117,400	1,175,415	1,253,611	1,465,511	1,700,911	1,945,411	2,198,711	2,264,676
Asset Revaluation Reserve	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486
Total Equity	109,995,628	110,645,535	110,351,595	110,236,177	110,283,289	110,498,736	110,879,883	111,475,028	112,263,423	113,266,604

Statement of Changes in Equity

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Accumulated Funds	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 July	77,825,484	79,562,369	81,452,793	81,179,709	81,006,276	80,975,192	80,978,739	81,124,486	81,475,131	82,010,226
Net Result	590,417	649,907	(293,940)	(115,418)	47,112	215,447	381,147	595,145	788,395	1,003,181
Reserve Transfers	1,146,468	1,240,517	20,856	(58,015)	(78,196)	(211,900)	(235,400)	(244,500)	(253,300)	(65,965)
Balance as at 30 June	79,562,369	81,452,793	81,179,709	81,006,276	80,975,192	80,978,739	81,124,486	81,475,131	82,010,226	82,947,442
Cash Backed Reserves										
Balance as at 1 July	3,525,241	2,378,773	1,138,256	1,117,400	1,175,415	1,253,611	1,465,511	1,700,911	1,945,411	2,198,711
Transfers to	554,026	124,849	139,549	195,549	225,049	247,349	270,849	279,949	288,749	291,549
Funds Utilised	(1,700,494)	(1,365,366)	(160,405)	(137,534)	(146,853)	(35,449)	(35,449)	(35,449)	(35,449)	(225,584)
Balance as at 30 June	2,378,773	1,138,256	1,117,400	1,175,415	1,253,611	1,465,511	1,700,911	1,945,411	2,198,711	2,264,676
Revaluation Reserves										
Balance as at 1 July	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486
Balance as at 30 June	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486	28,054,486
Total Equity	109,995,628	110,645,535	110,351,595	110,236,177	110,283,289	110,498,736	110,879,883	111,475,028	112,263,423	113,266,604

Key Performance Indicators

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Surplus Ratio	(101.3)%	(57.5)%	(55.9)%	(48.6)%	(42.4)%	(36.6)%	(31.3)%	(24.6)%	(19.1)%	(13.3)%
Own Source Revenue Coverage Ratio	38.3%	37.3%	37.3%	38.3%	39.1%	39.8%	40.4%	41.3%	42.0%	42.7%
Debt Service Coverage Ratio	(0.3)	6.3	7.9	8.7	9.5	10.3	10.9	11.8	12.6	13.5
Financial Health Indicator	30	48	45	47	48	48	49	50	50	50

Operating Surplus Ratio - An indicator of the extent to which revenue raised not only covers operational expenses, but also provides for capital funding. (Operating revenue (excl capital grants & profit on sales) LESS operating expense (excl loss on sales) DIVIDED BY Own Source Revenue). **Statutory KPI - Target is between 0% and 15%**

Own source revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets.

Own source revenue coverage ratio - means the ratio determined by dividing own source operating revenue by operating expense. **Statutory KPI - Base: 40% to 60% Advanced: greater than 60%.**

Debt service cover ratio - An indicator of a Shire's ability to generate sufficient cash to cover its debt payments. (Operating Revenue LESS Operating Expenses (excl depreciation and interest) DIVIDED BY Debt Service Costs (principal and interest)). **Statutory KPI - Target is greater than or equal to 2.**

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Current Ratio	42%	43%	43%	41%	41%	39%	39%	37%	37%	35%
Asset Sustainability Ratio	258%	205%	94%	100%	105%	105%	109%	116%	124%	140%
Asset Consumption Ratio	78%	77%	76%	75%	73%	72%	71%	70%	69%	68%
Asset Renewal Funding Ratio	110%	99%	91%	93%	94%	98%	102%	106%	110%	127%

Current Ratio - A measure of a Shire's liquidity and its ability to meet its short term financial obligations from unrestricted current assets. (Current assets LESS restricted assets DIVIDED BY Current liabilities LESS liabilities associated with restricted assets). **Statutory KPI - Target is greater than or equal to 1:1.**

Asset sustainability ratio (ASR). An indicator of the extent to which assets managed by a local government are being renewed or replaced as they reach the end of their useful lives. Not met <90% Base: 90% or greater Advanced: between 90% and 110%. Basic standard is met

Asset consumption ratio (ACR). This ratio highlights the aged condition of a local government's physical assets. Not met <50%, Base: 50% or greater, Advanced: 60% to 75%. Advanced standard is met

Asset renewal funding ratio. A local government's financial capacity to fund asset renewal at existing revenue/service levels. Not met <75%, Base: 75% to 95%, Advanced: 95% to 105% and the ASR falls within the range 90% to 110% and ACR falls within the range of 50% to 75%. Basic standard is met

Commentary

The above ratios are calculated in accordance with the Local Government (Financial Management) Regulations. The Financial Health Indicator is calculated in accordance with the methodology applied by the Western Australian Treasury Corporation (WATC). These calculations fail to take into consideration the impact advances made by the Federal Government for Federal Assistance Grant which records revenues received in financial years in which they should be paid. These advances and their corresponding adjustments impact directly on the Operating Surplus, Debt Service Coverage and Current Ratios. The ratios below accounting these adjustments –

Adjusted Statutory KPI's	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Surplus Ratio	(50.9)%	(57.5)%	(55.9)%	(48.6)%	(42.4)%	(36.6)%	(31.3)%	(24.6)%	(19.1)%	(13.3)%
Own Source Revenue Coverage Ratio	38.3%	37.3%	37.3%	38.3%	39.1%	39.8%	40.4%	41.3%	42.0%	42.7%
Debt Service Coverage Ratio	7.2	6.3	7.9	8.7	9.5	10.3	10.9	11.8	12.6	13.5

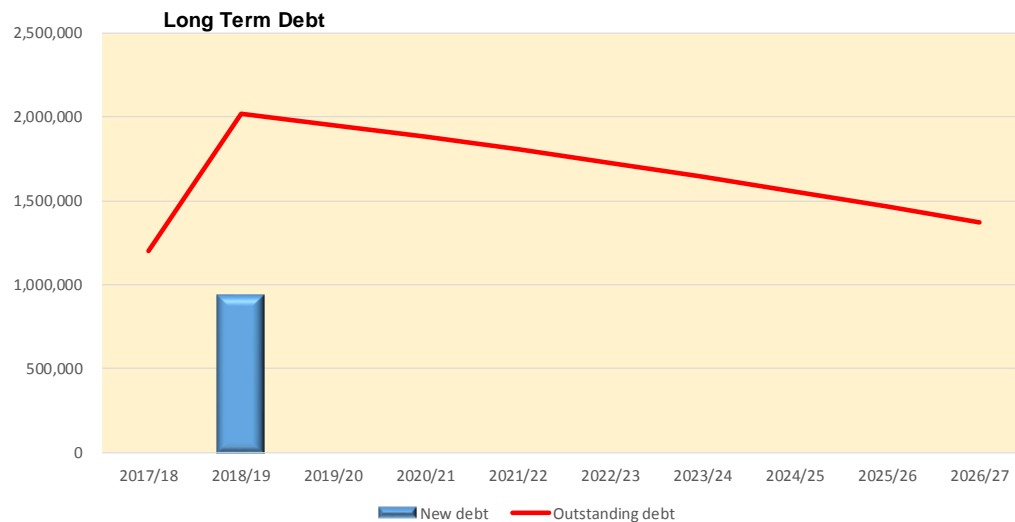
This plan shows an improving operating surplus ratio based on a rate increase greater than CPI. In addition, because there is only one financial year that proposes to use new debt the Debt Service Coverage ratio also a strong position. The asset ratios are based on estimates as at the time of the preparation of this plan. The Shire will complete its asset management plans in the first quarter of 2017/18.

Statement of Cash Flows

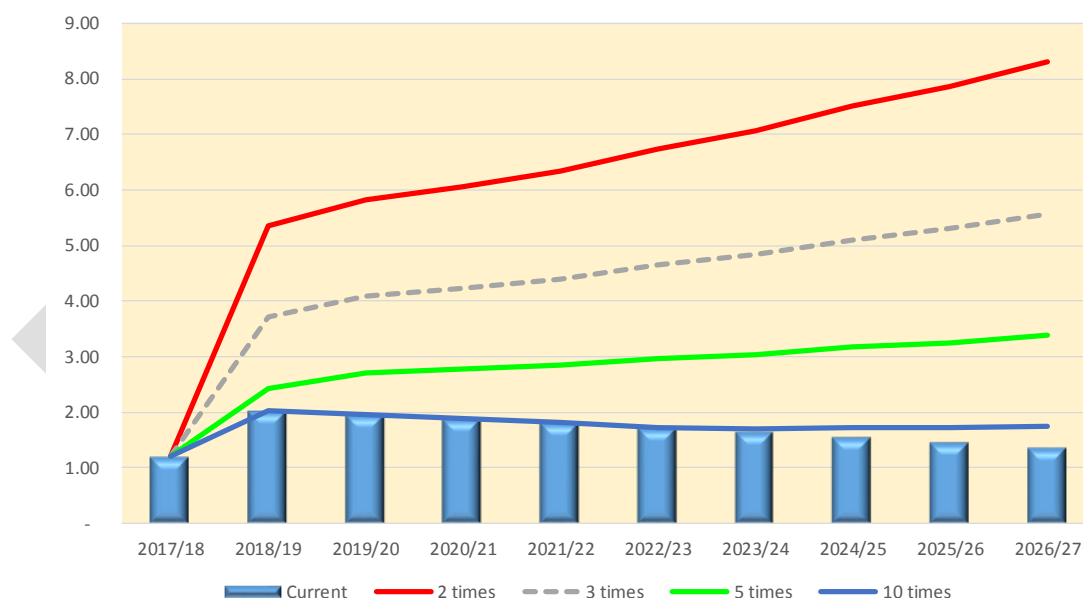
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows From Operating Activities										
Receipts										
Rate revenue	1,388,257	1,451,867	1,512,557	1,583,134	1,653,003	1,707,512	1,761,878	1,817,980	1,875,933	1,935,729
Operating grants/subsidies/contributions	1,391,999	2,542,953	2,655,118	2,771,544	2,892,983	3,019,844	3,152,371	3,290,818	3,435,456	3,586,561
Fees and Charges	548,434	571,764	577,232	602,212	603,544	629,726	630,316	658,542	658,265	688,722
Interest earnings	114,456	69,864	69,407	74,119	78,001	85,993	95,186	104,499	114,032	117,596
Goods and Services Tax	350,497	224,647	230,187	235,518	240,454	245,590	251,254	256,457	261,961	268,083
Other Revenue	205,842	204,148	207,751	211,524	215,834	218,892	222,692	226,570	231,381	234,572
	3,999,485	5,065,243	5,252,252	5,478,051	5,683,819	5,907,557	6,113,697	6,354,866	6,577,028	6,831,263
Payments										
Employee costs	(1,323,574)	(1,355,076)	(1,389,087)	(1,421,964)	(1,453,971)	(1,486,702)	(1,520,166)	(1,554,390)	(1,589,378)	(1,625,162)
Material and Contracts	(2,665,099)	(1,809,529)	(1,853,481)	(1,895,481)	(1,933,597)	(1,973,427)	(2,018,256)	(2,058,180)	(2,100,808)	(2,149,314)
Utilities (gas elect water)	(163,970)	(168,529)	(172,772)	(176,863)	(180,842)	(184,908)	(189,069)	(193,327)	(197,678)	(202,129)
Insurance	(145,990)	(150,097)	(154,321)	(158,661)	(163,120)	(167,709)	(172,426)	(177,274)	(182,258)	(187,386)
Interest	(51,960)	(75,519)	(98,940)	(95,658)	(92,210)	(88,586)	(84,777)	(80,773)	(76,564)	(72,138)
Goods and Services Tax	(328,643)	(224,647)	(230,187)	(235,518)	(240,454)	(245,590)	(251,254)	(256,457)	(261,961)	(268,083)
Other expenses	(115,123)	(118,315)	(121,293)	(124,173)	(126,981)	(129,854)	(132,790)	(135,793)	(138,864)	(142,003)
	(4,794,359)	(3,901,712)	(4,020,081)	(4,108,318)	(4,191,175)	(4,276,776)	(4,368,738)	(4,456,194)	(4,547,511)	(4,646,215)
Net Cash from Operating Activities	(794,874)	1,163,531	1,232,171	1,369,733	1,492,644	1,630,781	1,744,959	1,898,672	2,029,517	2,185,048
Cash Flows from Investing Activities										
Payments for										
Land	(86,600)	0	0	0	0	0	0	(25,773)	0	0
Property, Plant & Equipment	(3,263,761)	(3,818,760)	(741,235)	(835,402)	(877,833)	(683,200)	(540,752)	(503,557)	(496,432)	(1,042,868)
Infrastructure	(2,679,978)	(1,582,137)	(1,656,187)	(1,743,565)	(1,832,386)	(2,042,801)	(2,290,993)	(2,508,835)	(2,700,275)	(2,569,327)
Proceeds from										
Non Operating Subsidies and Contributions	2,954,942	1,967,246	1,032,929	1,081,459	1,130,388	1,179,766	1,230,278	1,283,493	1,339,448	1,398,433
Disposal of assets	260,000	188,008	165,540	242,589	225,060	190,070	157,834	169,815	153,935	171,249
Net Cash Provided By (Used In) Investing Activities	(2,815,397)	(3,245,643)	(1,198,953)	(1,254,919)	(1,354,771)	(1,356,165)	(1,443,633)	(1,584,857)	(1,703,324)	(2,042,513)
Cash Flows from Financing Activities										
Proceeds from New Debentures	0	940,440	0	0	0	0	0	0	0	0
Repayment of Debentures	(106,411)	(121,355)	(68,541)	(71,823)	(75,271)	(78,895)	(82,704)	(86,708)	(90,917)	(95,342)
Proceeds from Self Supporting Loans	19,407	17,410	9,167	9,524	9,894	10,279	10,678	11,093	11,524	11,972
Net Cash Provided By (Used In) Financing Activities	(87,004)	836,495	(59,374)	(62,299)	(65,377)	(68,616)	(72,026)	(75,615)	(79,393)	(83,370)
Net Increase (Decrease) in Cash Held	(3,697,275)	(1,245,617)	(26,156)	52,515	72,496	206,000	229,300	238,200	246,800	59,165
Cash at Beginning of Year	5,908,107	2,210,832	965,215	939,059	991,574	1,064,070	1,270,070	1,499,370	1,737,570	1,984,370
Cash/Cash equivalents at the end of year	2,210,832	965,215	939,059	991,574	1,064,070	1,270,070	1,499,370	1,737,570	1,984,370	2,043,535

Debt Management

The use of long-term borrowings is strongly influenced by the competing needs of building new community assets, upgrading infrastructure assets, investment decisions and funding growth projects where insufficient funds are accumulated to meet the capital outlays.



The Shire has low levels of debt and has the capacity to use debt funding in future for large non-recurrent capital works projects that will deliver economic benefits to future generations.



The Shire does not exceed the borrowing thresholds applied to the local government industry. This plan will see the Shire's debt peak at \$2.02m in 2018/19. All key financial indicators relating to debt continue to be positive. This plan makes provision for new debt of \$.940m in 2018/19 for the aquatic centre. If government grants are not forthcoming then the Shire has "unused" capacity to leverage the projects.

Cash Reserves

Cash Reserves are also maintained by the Shire to ease the impact of future capital expenditures in any one year. The principal capital purpose cash reserves are:

Plant Replacement Reserve - To fund the purchase of road construction plant so as to avoid any undue heavy burden in a single year.

Aged Care Units Reserve - To be used for future maintenance costs. (Funds of \$500 per unit per year.)

Housing Reserve - To fund the replacement of housing and any major maintenance

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

Public Amenities and Buildings Reserve - To help fund future building maintenance requirements to the Shire's buildings

Bencubbin Aquatic Centre 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.

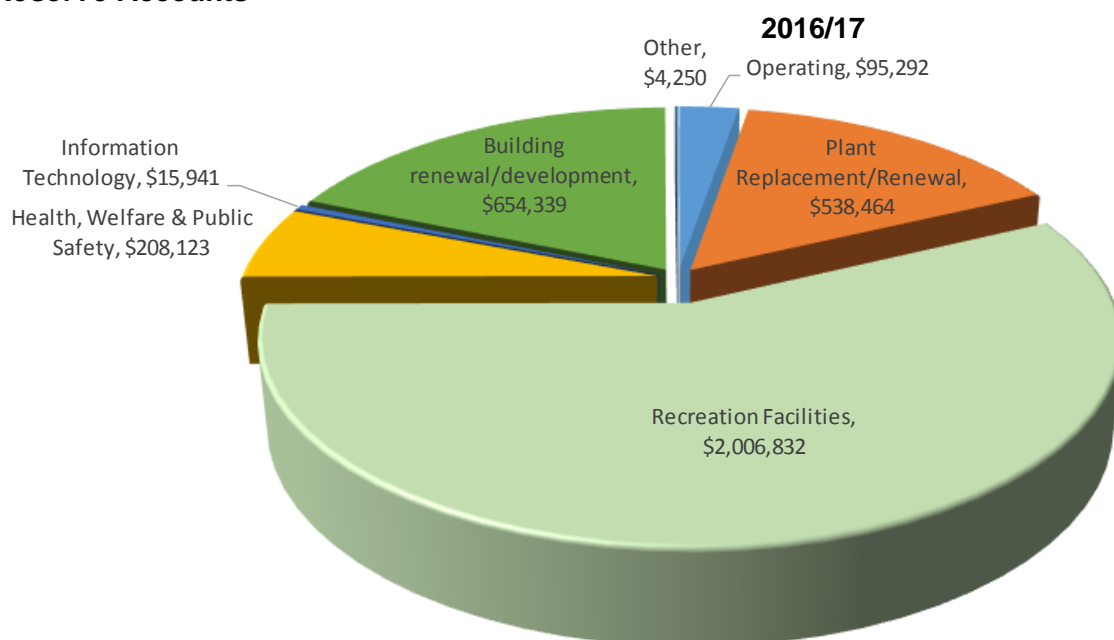
Bencubbin Recreation Complex - To provide funding for future extensions to the Bencubbin Complex.

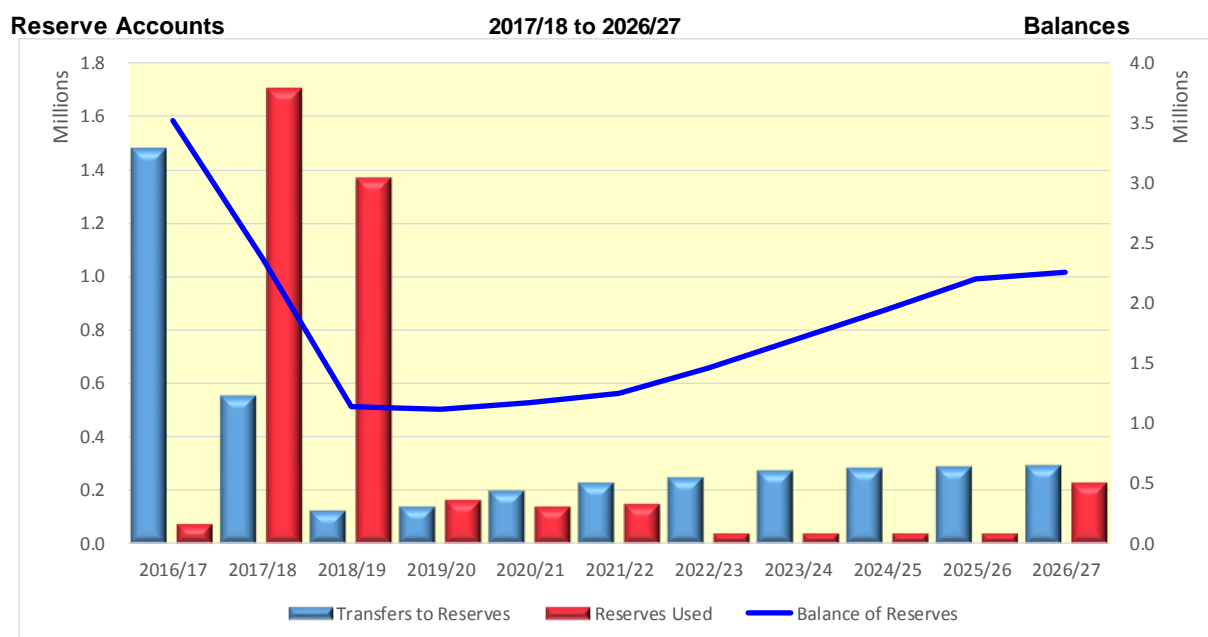
Office Equipment Reserve - To replace office equipment as required

Economic Development Reserve - To set aside funds for Economic Development initiatives.

Beacon Accommodation Reserve - To set aside funds for the provision of transient accommodation in Beacon.

Reserve Accounts





Reserve accounts are used to support the construction, operation and/or development of community assets and services. As the growth in the operating revenue base provides net revenue in the years 2017 onwards the reserves are utilised to accumulate funds for major capital refurbishment and replacement.

Scenario modelling and sensitivity analysis

Risk Assessment

The Shire has ensured that effective risk management practices across Council are aligned within a common framework. Councils Risk Management Strategy positions risk management as a critical driver of process and is supported by values that are practiced by all staff. Risk is considered against the following factors –

- ✓ Financial
- ✓ Property
- ✓ Environmental
- ✓ Reputational
- ✓ Safety

It provides a holistic, strategic and comprehensive approach to risk management that integrates the risk management activities across the Council and further positions risk management as a critical driver of our internal processes.

1	Extreme Risk (Unacceptable)	Substantial financial cost, people; catastrophic consequences, loss/cessation of services, loss of community quality of life, severe loss of reputation, and/or substantial environmental damage.
2	High Risk (Priority)	Major financial cost, people; serious injuries, major impairment of services, major damage to reputation, reduced community quality of life, and/or major environmental damage
3	Moderate Risk	High financial cost, people; moderate injuries, minor impairment of services, minor damage to reputation, minor loss of community quality of life, environmental impact with costly remediation
4	Low Risk	Risk mitigated by current processes - Minor financial cost, minor injuries, little impairment of services, community news coverage, minor nuisance, minor environmental impact (immediately remediable)
5	Insignificant or no Risk	Low financial cost, no safety implications, not newsworthy, no community or environmental impact

The Shire's activities are exposed it to a variety of risks which have been considered in preparing the Long Term Financial Plan. Asset Management Plans also identify assets that are critical to the Shire's operations and outline specific risk management strategies for these assets.

For specific projects, the ability to accurately define risks over a long period is hampered by uncertainties surrounding the availability of funding such as grants. The availability and the willingness for grants from both State and Federal Government's impose a financial risk to the operations and capital reinvestment in this plan.

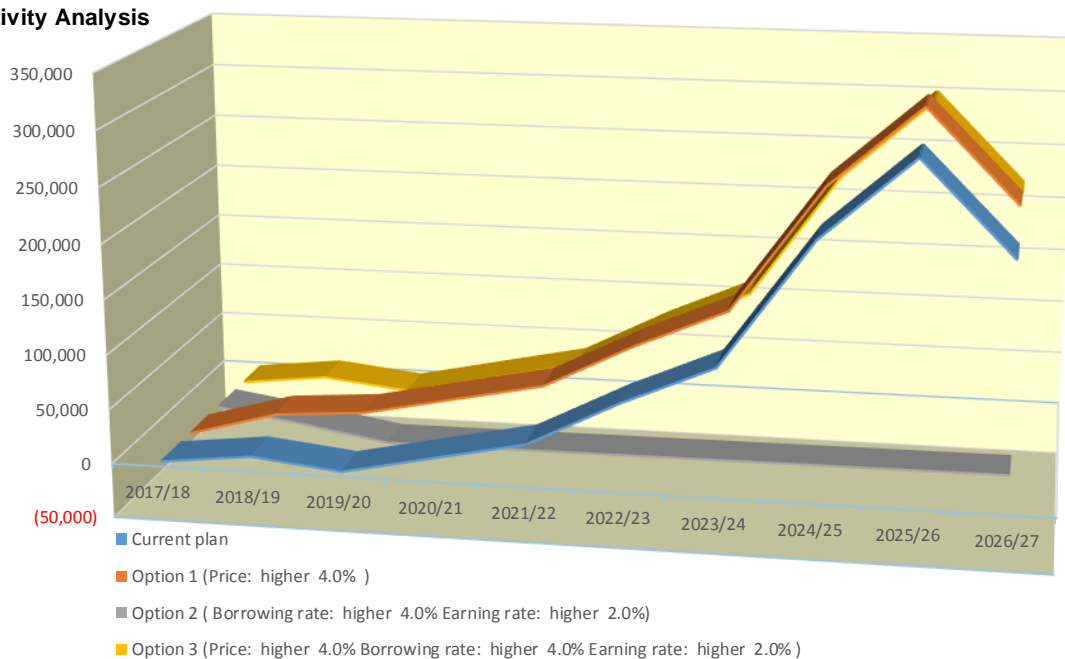
Scenario Modelling

Scenario modelling has been considered to determine the level of flexibility in the Long Term Financial Plan to enable alternative considerations to be made to meet community expectations should variations occur in a range of factors or assumptions. Based on the static position in terms of growth issues driven by high or low growth are not considered as reasonable.

Sensitivity Analysis

The following graph shows the impact of beneficial and negative changes compared to the current plan. The results are for the overall plan surplus or deficit for each financial year.

Sensitivity Analysis



Analysis of the plan outcomes have been modelled for high and low changes to key price drivers such as CPI estimates, employee cost increments, interest rates, annual rate increases etc.

This plan is sensitive to price movements in a positive way as the Shire's revenues are strongly influence by price indices. The current low inflation and interest rates means the capacity of price and interest drivers is greater on the upward movement. Rapid upward movements in interest rate will create a financial risk to the Shire and the projects in this plan.

Implementation and Review of the Long Term Financial Plan

The Council will consider the content of the Long Term Financial Plan when preparing the Annual Budget for 2017/18 and subsequent years and it is expected that adopted budgets will be closely aligned with the proposals in the Long Term Financial Plan and assumptions underpinning this plan.

A minor review of the Long Term Financial Plan will occur each year as budgets are prepared to account for performance information and changing circumstances. However, a detailed desktop review is planned for 2019 and a full review will be undertaken in 2021 in conjunction with formal reviews of the Strategic Community Plan.

The Council is confident that the Long Term Financial Plan will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

Attachments & Supporting Documents

Attachment 1 - Glossary

annual operating surplus before interest and depreciation means operating revenue minus net operating expense; ¹

AAS – Australian Accounting Standards

AASB – Australian Accounting Standards Board

ABS - Australian Bureau of Statistics

asset consumption ratio means the ratio determined as follows —
$$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}; \quad ^1$$

asset renewal funding ratio means the ratio determined as follows —
$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}; \quad ^1$$

asset sustainability ratio means the ratio determined as follows —
$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}; \quad ^1$$

Building construction index - Building construction for WA (411) ABS Publication 6427.0 Producer Price Indexes, Australia

Capital Grants/Contributions - Payments made to, or "revenues" received for the specified purpose of acquiring, constructing non-current assets. These can be provided by way of grants from governments or contributions from the private sector.

capital renewal and replacement expenditure means expenditure to renew or replace existing assets ¹

CBD - Commercial Business District

CPI A – Australia - Consumer Price Index for All Capital Cities in ABS Publication - Catalogue No 6401.0

CPI P – Perth - Consumer Price Index for Perth in ABS Publication - Catalogue No 6401.0

current assets means the total current assets as shown in the balance sheet; ¹

current liabilities means the total current liabilities as shown in the balance sheet; ¹

current ratio means the ratio determined as follows —
$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}; \quad ^1$$

current replacement cost of depreciable assets means the cost of replacing assets at current prices; ¹

debt service cover ratio means the ratio determined as follows —
$$\frac{\text{annual operating surplus before interest and depreciation principal and interest}}{\text{principal and interest}}$$

depreciable assets has the meaning given in the AAS; ¹

Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Accounting Standard AASB 116 Property, Plant and Equipment

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.

Accounting Standard AASB 116.60 Property, Plant and Equipment

depreciated replacement cost of assets has the meaning given in the AAS;¹

depreciation expense has the meaning given in the AAS;¹

Fair value is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.

Accounting Standard AASB 116 Property, Plant and Equipment

General Funds - As defined in Section 6.21 of the Local Government Act 1995 being: general funds means the revenue or income from –

- (a) general rates;
- (b) Government grants which were not given to the local government for a specific purpose; and
- (c) such other sources as are prescribed.

General purpose financial statements (referred to as 'financial statements') are those intended to meet the needs of users who are not in a position to require an entity to prepare reports tailored to their particular information needs.

Accounting Standard AASB 101 Presentation of Financial Statements

Gross Domestic Product (GDP) - Economic trend series as shown in the Australian Bureau of Statistics Publication 5206.0 - Australian National Accounts: National Income, Expenditure and Product

Gross state product - Table 1. Gross State Product, Chain volume measures and current prices

Income Statement - General purpose Financial Statements prepared in accordance with the Australian equivalents to International Financial Reporting Standards, issued by the Australian Accounting Standards Board. Previously referred to as the Statement of Financial Performance, Operating Statement or Profit and Loss Statement.

LG - Local Government

LTFP - Long Term Financial Plan

liabilities associated with restricted assets means the lesser value of a current liability or the cash component of restricted assets held to fund that liability;¹

net interest expense means interest expense less interest received from self-supporting loans;¹

net operating expense means operating expense excluding net interest expense and depreciation expense;¹

NPV means net present value;¹

operating expense means the expense that is operating expense for the purposes of the AAS, including net interest expense and depreciation expense;¹

operating revenue means the revenue that is operating revenue for the purposes of the AAS, excluding —

- (a) grants for the development or acquisition of assets; and
- (b) contributions for the development or acquisition of assets; and
- (c) other comprehensive income;¹

operating surplus ratio means the ratio determined as follows —
$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}};$$
¹

other comprehensive income has the meaning given in the AAS;¹

Other comprehensive income comprises items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other Australian Accounting Standards. Accounting Standard AASB 1017 Presentation of Financial Statements

The components of other comprehensive income include:

- (a) changes in revaluation surplus (see AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets);
- (b) actuarial gains and losses on defined benefit plans recognised in accordance with paragraph 93A of AASB 119 Employee Benefits;
- (c) gains and losses arising from translating the Financial Statements of a foreign operation (see AASB 121 The Effects of Changes in Foreign Exchange Rates);
- (d) gains and losses on remeasuring available-for-sale financial assets (see AASB 139 Financial Instruments: Recognition and Measurement); and
- (e) the effective portion of gains and losses on hedging instruments in a cash flow hedge (see AASB 139).

own source operating revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets;¹

own source revenue coverage ratio means the ratio determined as follows —
$$\frac{\text{own source operating revenue}}{\text{operating expense}};$$
¹

planned capital renewals means capital renewal and replacement expenditure as estimated in the long-term financial plan;¹

principal and interest means all principal and interest expenses for borrowings under section 6.20¹

required capital expenditure means capital renewal and replacement expenditure as estimated in the asset management plan;¹

Road/bridge construction index - Road and bridge construction index for WA. (4121) ABS Publication 6427.0 Producer Price Indexes, Australia

self-supporting loans means money borrowed for a work or undertaking in respect to which persons or organisations are required to repay all or part of the principal or interest.¹

UCL - Unallocated Crown Land

WALGA - Western Australian Local Government Association

WALGGC - Western Australian Local Government Grants Commission

References

¹ Local Government (Financial Management) Regulations 1996

Attachment 2 – Detailed Capital Works Program

Reference	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
GOVERNANCE											
Administration Building											
Computer Hardware/Software	10.007	0	6,767	7,190	7,678	42,252	8,699	9,242	9,820	10,434	11,086
Solar Energy	10.009	0	11,283	0	0	0	0	0	0	0	0
Light Fleet											
Toyota Landcruiser	MM00	85,000	0	101,860	0	115,852	0	130,931	0	147,809	0
Toyota Prado	2000MM	0	73,310	0	83,174	0	94,234	0	106,382	0	120,095
HEALTH											
Plant & Equipment											
Motor Vehicle	16.018	25,000	0	0	0	0	0	0	0	0	0
HOUSING											
STAFF HOUSING											
Buildings	10.023	50,000	33,849	35,973	38,422	40,935	43,551	46,283	49,186	52,271	55,550
OTHER HOUSING											
Aged Care Units (CEACA)											
Land	16.001	81,600	0	0	0	0	0	0	35,024	0	0
Community Housing											
Buildings	16.019	70,000	33,849	35,973	38,422	40,935	43,551	46,283	49,186	52,271	55,550
COMMUNITY AMENITIES											
PROTECTION OF ENVIRONMENT											
Water Collection Projects											
Beacon and Bencubbin	15.001	57,750	0	0	0	0	0	0	0	0	0
OTHER COMMUNITY AMENITIES											
Cemeteries											
Other Infrastructure	10.043	5,000	0	0	0	0	0	0	0	0	0
Plant & Equipment											
Portable Toilet	MM3284	12,000	0	0	0	0	0	0	0	0	0
Public Toilets											
General Improvements	10.045	0	0	0	0	0	0	0	0	0	27,775
RECREATION AND CULTURE											
PUBLIC HALLS, CIVIC CENTRE											
Beacon Town Hall	10.051	30,000	0	0	0	0	29,034	0	0	0	37,033
SWIMMING POOL											
Aquatic Centre											
Upgrade	10.057	0	3,159,271	0	0	0	0	0	0	0	0
OTHER RECREATION AND SPORT											
Beacon Recreation Complex											
Buildings	10.062	15,000	0	0	0	0	0	0	0	0	0

Capital Works Program Continued

Reference	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Plant & Equipment											
Mower - John Deere Ride On Mower PL41	0	0	0	76,776	0	0	0	0	104,336	0	
Tractor - John Deere 2250 Tractor MM241	0	0	0	0	0	0	92,422	0	0	0	
TRANSPORT											
ROAD INFRASTRUCTURE											
Blackspot Program											
Road Works 10.118	238,300	0	0	0	0	0	0	0	0	0	
Councils Works Program											
Road Works 10.121	89,800	383,696	420,377	462,829	508,366	557,543	610,714	669,054	732,874	802,852	
Regional Road Group											
Road Works 10.124	925,561	691,671	764,541	849,569	942,991	1,044,299	1,155,141	1,277,841	1,413,411	1,563,488	
Roads to Recovery											
Road Works 10.125	918,567	610,298	649,138	694,051	740,139	788,150	838,296	891,632	948,363	1,008,702	
OTHER ROAD INFRASTRUCTURE											
Footpaths/Cycleways											
Improvement Program 10.127	20,000	0	0	0	0	0	0	0	0	0	
Road Reserve											
Drainage - Rural 10.128	0	11,302	12,021	12,853	13,706	14,595	15,524	16,512	17,562	18,680	
Drainage - Town 10.129	0	11,302	12,021	12,853	13,706	14,595	15,524	16,512	17,562	18,680	
ROAD PLANT/EQUIPMENT											
Light Fleet											
Ford Ranger XLS D/Cab MM73	0	58,648	0	0	70,874	0	0	85,105	0	0	
Mitsubishi Triton Dual Cab 4x4 MM332	0	0	51,529	0	0	0	66,236	0	0	0	
Mitsubishi Triton Dual Cab Utility MM5205	0	0	0	38,388	0	0	0	49,099	0	0	
Mitsubishi Triton Dual Cab Utility MM276	30,000	0	0	0	40,889	0	0	0	52,168	0	
Mitsubishi Triton Dual Cab Utility MM254	0	36,091	0	0	0	46,392	0	0	0	59,124	
Mitsubishi Triton Glx 4X2 MM279	0	39,475	0	0	0	50,742	0	0	0	64,667	
Mitsubishi Triton Glx 4X2 MM170	35,000	0	0	0	47,704	0	0	0	60,863	0	
Mitsubishi Triton Tipping Tray Utility MM286	0	0	41,942	0	0	0	53,913	0	0	0	
Mitsubishi Triton Tipping Tray Utility MM136	32,000	0	0	0	43,615	0	0	0	55,646	0	
Mitsubishi Triton Tipping Tray Utility MM5185	0	0	41,942	0	0	0	53,913	0	0	0	
Suzuki panel van MM5183	0	0	0	25,592	0	0	0	32,733	0	0	

Capital Works Program Continued

Reference	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Plant & Equipment											
Backhoe - CAT 2015	MM205	0	0	0	0	0	0	294,596	0	0	
Grader - Volvo G930 Grader	MM349	355,000	0	0	0	0	0	0	0	0	
Grader - Volvo G930 Grader	MM275	0	0	0	0	517,925	0	0	0	0	
Grader - Volvo G930 Grader	MM5081	0	422,942	0	0	0	0	0	0	0	
Grader - Volvo G930 Grader	MM5189	0	0	0	0	0	0	0	0	702,094	
Loader - Volvo L90F Wheel Loader wi	MM5150	0	0	0	332,695	0	0	0	0	0	
Roller - Bomag BW25RH Roller	MM5132	0	0	0	0	231,961	0	0	0	0	
Roller - Free Roll Roller No 1	PL61	0	0	0	0	68,148	0	0	0	0	
Roller - Free Roll Roller No 3	PL63	0	0	0	0	0	0	0	0	92,381	
Roller - Smooth Drum Roller	MM5184	0	0	0	0	0	0	0	0	295,618	
Tractor - John Deere Tractor	MM026	0	0	0	95,970	0	0	0	0	0	
Trailer - Howard Porter Side Tipping T	MM3330	0	0	119,835	0	0	0	0	0	0	
Trailer - Howard Porter Tandem Axle T	MM3417	0	0	0	0	0	0	0	52,168	0	
Trailer - T/A Side Tipping Trailer	MM15075	0	0	0	0	0	0	0	104,336	0	
Truck - Fusso Canter	MM5182	0	0	0	0	0	77,018	0	0	0	
Truck - Hino Fs1Elkd T/A Tip Truck	MM5035	0	0	0	230,328	0	0	0	0	0	
Truck - Isuzu Tip 2007	MM262	0	0	0	0	0	123,230	0	0	0	
Truck - Primemover Hino Ranger	MM3900	0	0	299,588	0	0	0	0	0	0	
Truck - Primemover UD Nissan Truck	MM268	0	0	0	0	333,445	0	0	0	0	
Truck - UD Nissan Tip Truck (Road M	MM58	85,000	0	0	0	0	0	0	0	0	
Water Tanker - Stainless Steel	MM3336	0	0	89,876	0	0	0	0	0	0	
AIRPORT											
Beacon Airstrip											
Infrastructure improvements	10.201	400,000	0	0	0	0	0	0	0	0	
ECONOMIC SERVICES											
TOURISM AND AREA PROMOTION											
Beacon Barracks											
Upgrade	10.203	0	120,000	0	0	0	0	0	0	0	
Caravan Park Beacon											
Cabins	10.205	0	0	0	0	27,290	0	0	0	37,033	

Capital Works Program Continued

Reference	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Caravan Park Bencubbin											
Upgrade	10.207	0	0	0	0	0	184,844	0	0	0	
Shou Property											
Sandalwood Shops	10.219	22,000	0	0	0	0	0	0	0	0	
OTHER ECONOMIC SERVICES											
Plant & Equipment											
Bus - Toyota Coaster	MM909	0	112,784	0	0	0	0	0	0	0	
OTHER PROPERTY AND SERVICES											
PLANT OPERATIONS											
Plant & Equipment											
Minor plant and equipment	PL999	0	5,639	5,992	6,398	6,815	7,249	7,702	8,183	8,695	9,238
Total Outlays		6,030,339	5,822,177	2,689,798	3,005,998	3,282,142	3,405,040	3,661,216	3,985,865	4,313,769	5,197,146
SUMMARY											
Capital Outlays		\$	\$	\$	\$	\$	\$	\$	\$		
New Outlays		164,350	327,210	0	0	0	0	35,024	0	0	
Renewal Outlays		5,865,989	5,494,967	2,689,798	3,005,998	3,282,142	3,405,040	3,661,216	3,950,841	4,313,769	5,197,146
Total		6,030,339	5,822,177	2,689,798	3,005,998	3,282,142	3,405,040	3,661,216	3,985,865	4,313,769	5,197,146
Funding Sources											
Grants		2,854,942	2,124,148	1,158,857	1,260,459	1,368,832	1,484,384	1,608,428	1,743,569	1,890,684	2,051,080
Asset Sale		20,000	0	0	0	0	0	0	0	0	0
Trade-in		240,000	203,011	185,744	282,792	272,594	239,211	206,409	230,766	217,365	251,276
Contribution		100,000	0	0	0	0	0	0	0	0	0
		3,214,942	2,327,159	1,344,601	1,543,251	1,641,426	1,723,595	1,814,837	1,974,335	2,108,049	2,302,356
Council Resources											
Reserves		1,624,064	1,426,464	140,207	119,003	134,933	0	0	0	0	278,990
Rates		1,144,453	1,053,074	1,204,990	1,343,744	1,505,783	1,681,445	1,846,379	2,011,530	2,205,720	2,615,800
Cfwd Funds		46,880									
		2,815,397	2,479,538	1,345,197	1,462,747	1,640,716	1,681,445	1,846,379	2,011,530	2,205,720	2,894,790
Loan		0	1,015,480	0	0	0	0	0	0	0	0
		6,030,339	5,822,177	2,689,798	3,005,998	3,282,142	3,405,040	3,661,216	3,985,865	4,313,769	5,197,146

Draft

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/07-4 July 2017	That Council, pursuant to section 58 Land Administration Act 1997 and clause 9 Land Administration Regulations 1998, endorse the closure of the section of Bencubbin-Kellerberrin Road as outlined in the sketch, and direct the Chief Executive Officer to request the Minister for Lands to take the necessary steps to permanently close that section of road.	Ongoing	A request has been sent to the Minister and awaiting their response.	February 2018
2017/07-3 July 2017	<p>That:</p> <ol style="list-style-type: none"> 1. Pursuant to Section 75 of the Planning and Development Act 2005, and following no submissions after advertisement, the Shire of Mt Marshall Planning Scheme No. 3 be amended by: <ol style="list-style-type: none"> a) Modifying Table 1 – Zoning Table, to permit ‘Group Housing’ in a rural zone as a ‘D’ use; and b) Inserting provisions to outline conditions under which group housing may be approved in a rural zone. 2. required documentation be submitted to the WA Planning Commission for final approval. 	Ongoing	Submitted documentation to the WA Planning Commission and await notification of completion	October 2017

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/06-9 June 2017	<ol style="list-style-type: none"> 1. That Council direct the Chief Executive Officer to research options for workers accommodation in Beacon and present a report containing this information to Council as soon as possible for a decision to be made regarding the future workers accommodation in Beacon. 2. That local community are consulted on their opinions prior to the report being finalised 	Ongoing	<p>Community submissions period currently open.</p> <p>Numerous submissions received and an item will go to the September meeting.</p>	

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/06-5 June 2017	<p>That Council:</p> <ol style="list-style-type: none"> 1. subject to Section 6.8 (1) (b), increase the budget for the Bencubbin Recreation Complex Redevelopment capital expenditure account (8548) by \$75,000, to make a total of \$2,675,000. (Absolute Majority) 2. subject to Section 6.8 (1) (b), increase the income for the Bencubbin Recreation Complex Redevelopment by \$75,000, with that income being provided by the BCRC. That income is to be held in reserve as contingency monies and be used only for unforeseen and necessary works arising during the course of the building project. (Absolute Majority) 3. agree that the amount of contingency required for the project be \$99,258. 4. agree that any unused contingency money, up to the value of \$75,000, be returned to the BCRC at the end of the building project. 5. agree that should savings to the verbal quote be achieved during final negotiations with Devlyn, the BCRC contingency payment be reduced accordingly to achieve the contingency amount of \$99,258. 	Ongoing	<p>Written quote received. Engineering drawings being prepared.</p> <p>Contract currently being prepared. Awaiting for notification of start date.</p>	May 2018

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/04-10 April 2017	<p>That Council:</p> <ol style="list-style-type: none"> 1. Subject to funding being provided by Water Corporation for essential works as indicated in attachment 12.1.15a accept the offer from Water Corporation of the transfer of ownership from the Water Corporation to the Shire of Mt Marshall of the following AA Dams: <ul style="list-style-type: none"> • Warkutting Tank • Gabbining Tank • Marindo Rocks • Beebeegnying Tank • Sand Soak Dam 2. Decline the offer from Water Corporation of the transfer of ownership from the Water Corporation to the Shire of Mt Marshall of the following AA Dams: <ul style="list-style-type: none"> • Wiacubbing Dam • Gabbin Dam • Snake Soak Dam 3. Direct the Chief Executive Officer to communicate the above resolution to the Water Corporation, and make the necessary arrangements for the transfer of the assets into the control of the Shire of Mt Marshall 	Ongoing	<p>Correspondence sent to Water Corporation advising them of the resolution, and asking to enter discussions regarding funding.</p> <p>Water Corp have agreed to pay \$5,000 per tank. Transfer of assets is underway.</p>	October 2017

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"> 1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin; 2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town; 3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and 4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan 	Ongoing	<p>This will be a 'work in progress' for some time. Initial conversations have taken place with CDO. This will link to the SCP which will be adopted by the end of the financial year.</p> <p>The Strategic Community Plan is being presented to the August meeting, which is the starting point of the review.</p>	
2017/019 February 2017	That the Shire of Mt Marshall seek the freehold title of Reserves 22783 (43 Brown St, Bencubbin) and Reserve 23238 (16 Rowlands St, Beacon) to enable the freehold disposal of the land to the Central East Aged Care Alliance Inc for the purpose of "Aged Persons Accommodation".	Ongoing	<p>This matter is progressing, firstly through Housing Authority and then to Dept. of Lands</p> <p>Housing Authority has responded and the matter now sits with the Dept. Of Lands.</p>	September 2017

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/016 February 2017	<p>That Council:-</p> <ol style="list-style-type: none"> 1. pursuant to Section 75 of the Planning and Development Act 2005, amend Shire of Mt Marshall Planning Scheme No.3 by: <i>(Please see Minutes for details)</i> 2. resolves, pursuant to the Regulation 35(2) of the Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations), that Amendment 2 is a basic amendment in accordance with r.34(c) of the Regulations as it proposes to amend the Scheme text to delete provisions that have been superseded by the deemed provisions in Schedule 2 of the Regulations; 3. authorise Shire officers to prepare the scheme amendment documentation; 4. authorise the affixing of the common seal to and endorse the signing of the amendment documentation; 5. pursuant to Section 81 of the Planning and Development Act 2005, refers Amendment 2 to the Environmental Protection Authority; and 6. pursuant to r.58 of the Regulations, provides Amendment 2 to the Western Australian Planning Commission. 	Ongoing	<p>Required documents have been prepared and sent to the EPA. When they are returned they will be sent to Dept. of Planning as required. Advertising will be arranged.</p> <p>Both the EPA and WPC have responded and the matter is ongoing.</p> <p>Finalised documentation has been sent to the WA Planning Commission.</p> <p>Awaiting approval from the WA Planning Commission.</p>	September 2017

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/120 Aug 2016	3. The Shire of Mt Marshall enter into a legal agreement with the Bencubbin Community Recreation Council for the repayment of the self-supporting loan of \$250,000.	Underway	Draft agreement received from McLeods. Needs amending to suit local circumstances pending award of construction contract. Draft annotated and served on BCRC for comment. Following up the draft agreement with the BCRC.	August 2017

ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/104 July 2016	That Council endorse, in accordance with section 3.12 of <i>Local Government Act 1995</i> , the giving of 42 days state wide public notice of intention to make the <i>Shire of Mt Marshall Health Amendment Local Law 2016</i> .	Stalled	Needs serious reworking Await new EHO commencing to deal with this issue	July 2017

ENVIRONMENTAL HEALTH OFFICER - PETER TOBOSS

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2011/197 December 2011	<p>That Council:</p> <ol style="list-style-type: none"> 1. Proceed with legal action for failing to comply with the Notice served under the Health Act 1911 Part V Dwellings Division 1 Houses unfit for occupation Sec. 139 served to Mrs GM Trainor by registered post on the 14/10/2009. 2. That the dwelling located on Lot 10 Hammond Street Gabbin being of brick veneer, suspended timber floors and timber framed roof with clay tiles be declared condemned and that the dwelling is to be demolished and that a notice to that effect be issued with immediate effect and that the Land is to be cleaned up after removal of the dwelling pursuant to Health Act 1911 Part V Dwellings Division 1 Houses unfit for occupation Sec. 138 and that the demolition be completed within 82 days. 3. After 82 days from the serving of the demolition notice that the principal Environmental Health Officer/Building Surveyor inspect Lot 10 Hammond Street Gabbin to determine compliance with the demolition notice. 	To be reviewed	<p>Scoping document for McLeods to be written and submitted for legal opinion/advice to proceed or not.</p> <p>Letter received from Trainors builder asking for info about what required for a building permit. Inspection of dwelling imminent.</p> <p>Building license issued for renovations, Works progressing.</p> <p>At completion of 2 years from date issue of license will investigate if suitable progress has been made BL issued 30/3/2012 and will expire on the 30/3/2014</p> <p>Will investigate works undertaken at expiry of BL and review.</p> <p>Oct 2014 - Inspection done, unable to track down builder for a report of works completed. Letter sent to owners of house requesting update of progress and intent for house. Continued over page</p>	<p>Be reviewed early April (expiry of BL) Onsite inspection planned 17 June 2014 to determine extent of works, letter to be written to Builder & owners to say this will occur.</p>

ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2011/197 December 2011 (continued)		Ongoing	House inspected on 10/8/2016 – House is in need of repairs. Owner has advised that the Shire withdrew its order to demolish after an appeal was lodged with the State Administrative Tribunal. The owner will be undertaking repairs in the next few weeks. Await new EHO commencing to deal with this issue	

ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2009/081 April 2009	That the dwelling located on Lot 94, Lindsay St, Beacon being of weather board walls over wooden stud frames, suspended timber floors and timber framed iron clad roof be declared unfit for human habitation from immediate effect of date of notification and also the Council place a work order on the said dwelling to bring the dwelling up to a standard deemed by the Environmental Health Officer/Building Surveyor to be compliant with the Health Act 1911, Shire of Mt Marshall Health Local Laws 2007 and Local Government (Miscellaneous Provisions) 1960 and that a period of time being 90 days of notification of dwelling unfit for habitation to be allowed to do such works and in the event of works not commenced to bring the dwelling to the said standard that a demolition order be placed on the said dwelling.	Ongoing	<p>Works inspected by EHO/BS and are acceptable. House Unfit for habitation to stay in effect until rear plumbing is confirmed done. Discussions with Ruth DeJong said they were keen to fix plumbing so they could get workers into the house BUT were out on jobs Statewide. Works ongoing when workhands available.</p> <p>House inspected on 10/08/2016. The house remains unfit for habitation by the owner's workers. The owner has been informed that the house needs to be made good before the order can be lifted and used for habitation.</p> <p>Await new EHO commencing to deal with this issue</p>	Ongoing.

FINANCE & ADMINISTRATION MANAGER – TANIKA MCLENNAN				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/06-14 June 2017	1. That pursuant to section 6.37(2)(b) of the Local Government Act 1995 the sum of \$7,186.44, being the total Specified Area Rates raised in 2016/17 to fund the Bencubbin Multipurpose Complex Upgrade, including interim adjustments, be transferred to the Bencubbin Recreation Complex Reserve.	Complete	Funds transferred at 30/6/17.	Complete
	2. That the sum above be considered in the forthcoming budget to be used to reduce the amount of SAR to be paid in the next financial year	Complete	Included in budget	Complete
2016/172 November 2016	<p>That:</p> <ol style="list-style-type: none"> 1) In accordance with section 6.71 of the Local Government Act 1995, ownership of Lots 45 and 46 Rowlands Street, Beacon (A6870 and A6871) be transferred to the Shire of Mt Marshall; 2) In accordance with section 6.8 of the Local Government Act 1995, expenditure of \$1,300.02 be approved to settle outstanding water rates on Lots 45 and 46 Rowlands Street, Beacon; and 3) In accordance with section 6.12 of the Local Government Act 1995, the following rates be written off: <ul style="list-style-type: none"> A6870 \$7,867.50 A6871 \$7,867.50 		<p>Transfer lodged, awaiting notification of completion.</p> <p>Document rejected for want of the Common Seal. Awaiting its return to affix Common Seal.</p> <p>Document resubmitted, awaiting confirmation of transfer</p> <p>Landgate advised that documents were still progressing through their legal team and could not give an estimated completion time.</p>	<p>Complete</p> <p>Complete</p> <p>September 2017</p>

REGULATORY OFFICER – JACK WALKER				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/05-18 May 2017	That: 1. Council resolve not to proceed with the Extractive Industries Local Law.	Completed		
	2. The Chief Executive Officer be directed to draw up and present to Council an Extractive Industries Local Planning Policy.	Current	Staff are in the process of drafting a policy	August 2017
2016/178 November 2016	That: 1. an application be submitted to Main Roads WA to have Medlin Street, Calderwood Drive, Lindsay Street, Shemeld Street and Hamilton Street Beacon added to the RAV Network 4 and RAV Network 7; and	Ongoing	Following a comment made at the recent GEWZ meeting that all heavy vehicle amendments had been finalised a follow up request was submitted to HVS as to the progress with the following streets in Beacon. It would appear that our request has not been processed.	August 2017 July 2017
	2. an application be submitted to Main Roads WA seeking permission to install Give Way signs at the East end of Calderwood Drive, Beacon and the West end of the Beacon Grain Bin Road.	Ongoing	Application to be submitted.	

REGULATORY OFFICER – JACK WALKER				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/155 Oct 2016 Continued	h) Consent is given to the Department of Fire and Emergency Services to issue identity cards to Mt Marshall Fire Brigade members.	Ongoing	DFES require all volunteers to submit a photo, waiting for harvest and holidays to be completed before following up	October 2017
2016/110 July 2016	<p>That Council endorse the recommendation of the Wheatbelt North East Sub Regional Road Group in relation to the Wheatbelt Freight Plan as follows:</p> <p>That:</p> <p>a) The following “Collector” Routes within the WNE SRRG road network:</p> <ol style="list-style-type: none"> 1 Wyalkatchem to Southern Cross Route 2 Cunderdin to Wyalkatchem Route 3 Wongan Hills to Koorda Route 4 Hines Hill to Burakin Route 5 Kulja to Dalwallinu Route 6 Kellerberrin to Beacon Route 7 Warralakin to Burracoppin Route 8 Bruce Rock to Moorine Rock Route <p>be endorsed as our Wheatbelt Freight Plan routes.</p> <p>b) All of the 2030 roads within these eight (8) WFP “collector” routes be allocated a single RAV access level of Network 7.</p> <p>c) All of the 2030 roads within these eight (8) WFP “collector” routes be allocated an AMMS level of 2, except for the Mukinbudin / Wialki Rd within the Shire of Mukinbudin from SLK 0.0 – 25.00 (Mukinbudin – Bonnie Rock Rd intersection), which is to be kept at its current level 3.</p>	Ongoing	Awaiting confirmation that the Wheatbelt Freight Plan has been adopted.	October 2017

ENGINEERING ADMINISTRATION OFFICER – JACK WALKER				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2008/083 April 2008	<p>That the Shire of Mt Marshall Local Law Relating to Dogs be amended as follows:</p> <p>15 2) Remove (e) Beacon Recreation Reserve No 36172</p> <p>15 (2) Remove (f) Bencubbin Recreation Reserve No 21535</p> <p>15 (2) Amend (g) to be denoted (e)</p> <p>Insert 15 (3) Fouling of Streets and Public Places</p> <p>Any person liable for the control of a dog as defined in Section 3(1) of the Act, who permits the dog to excrete on any street or public place or on any land within the District without the consent of the occupier commits an offence unless the excreta is removed forthwith and disposed of either on private land with the consent of the occupier or in such other manner as the local government may approve.</p> <p>16 (2) Remove (a) All freehold land owned by the Shire of Mt Marshall.</p> <p>16 (2) Remove (b) All reserves owned by the Shire of Mt Marshall or under the care control and management of the Shire.</p> <p>Insert 16 (2) (a) Beacon Recreation Reserve No 36172 (outside the fenced oval area) providing there are no organised activities upon this reserve.</p> <p>Insert 16 (2) (b) Bencubbin Recreation Reserve No 29824.</p>	Ongoing	Proposed changes to be advertised.	September 2009

EXECUTIVE ASSISTANT – NADINE RICHMOND				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2016/122 Aug 2016	That Council authorise the President and Acting CEO to apply the Shire of Mt Marshall common seal in accordance with the Local Government Act 1995, Section 9:49A (3) to the Shire of Mt Marshall Health Amendment Local Law 2016.			

COMMUNITY DEVELOPMENT OFFICER – SALLY MORGAN

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"> 1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin; 2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town; 3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and 4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan 	Ongoing	CDO liaising with Volunteers WA Wheatbelt Hub to source information that will assist with the development of the report.	
2016/190 December 2016	<p>That:</p> <ol style="list-style-type: none"> 1. the Shire of Mt Marshall engage a consultant to undertake a Needs Assessment & Feasibility Study for a new Mt Marshall Aquatic Centre based on the methodology and deliverables outlined in the Needs Assessment & Feasibility Study Criteria; and 2. for the purposes of the study, the site for any new aquatic facility be confined to the Beacon Recreation Complex site, the Bencubbin Recreation Complex site and the current aquatic centre site. 	Current	<p>CDO acquired quotes from consultants to undertake this work. Darren Monument from ABV Leisure Consultants to undertake the project. ABV currently reviewing Shires strategic documents and pool history.</p> <p>Survey and public consultation complete. Draft report expected in September for review.</p>	



Shire of Mt Marshall

Monthly Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

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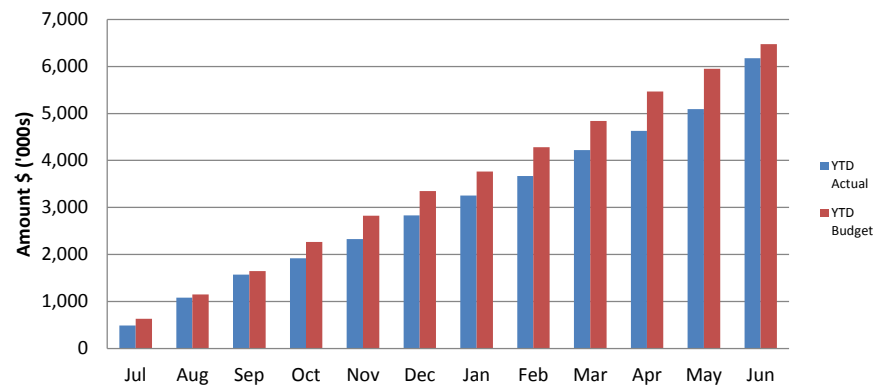
Shire of Mt Marshall
Statement of Financial Activity
For the period 1 July 2016 to 30 June 2017

		Actual YTD 2016/2017	Budget YTD 2016/2017	Original Full Year Budget 2016/2017	Variance Budget to Actual YTD	
	NOTE				%	\$
Operating Revenue						
Governance		49,490	9,249	9,249	435%	40,241
General Purpose Funding		3,516,500	2,304,085	2,304,085	53%	1,212,415
Law, Order & Public Safety		16,246	16,003	16,003	2%	243
Health		0	0	0		0
Education & Welfare		80,434	77,674	77,674	4%	2,760
Housing		172,430	163,020	163,020	6%	9,410
Community Amenities		134,683	90,890	90,890	48%	43,793
Recreation & Culture		60,894	1,127,323	1,127,323	(95%)	#####
Transport		1,659,802	1,714,118	1,714,118	(3%)	(54,316)
Economic Services		201,433	204,163	204,163	(1%)	(2,730)
Other Property & Services		56,581	80,100	80,100	(29%)	(23,519)
		5,948,493	5,786,624	5,786,624		
Operating Expenses						
Governance		(357,127)	(387,232)	(387,232)	(8%)	30,105
General Purpose Funding		(106,516)	(64,551)	(64,551)	65%	(41,965)
Law, Order & Public Safety		(90,872)	(113,226)	(113,226)	(20%)	22,353
Health		(146,457)	(161,884)	(161,884)	(10%)	15,427
Education & Welfare		(219,609)	(230,311)	(230,311)	(5%)	10,702
Housing		(389,369)	(367,283)	(367,283)	6%	(22,086)
Community Amenities		(249,870)	(231,053)	(231,053)	8%	(18,817)
Recreation & Culture		(769,217)	(903,352)	(903,352)	(15%)	134,135
Transport		(2,793,297)	(2,711,490)	(2,711,490)	3%	(81,808)
Economic Services		(375,237)	(392,932)	(392,932)	(5%)	17,695
Other Property & Services		(18,977)	(41,225)	(41,225)	(54%)	22,248
		(5,516,548)	(5,604,538)	(5,604,538)		
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	2	75,081	76,396	76,396		
Employee benefit Provisions Cash Backed		2,035	(995)	(995)		
Depreciation on Assets		2,270,083	2,265,658	2,265,658		
Capital Revenue and (Expenditure)						
Purchase Property Plant & Equipment	1	(797,538)	(3,407,600)	(3,407,600)		
Purchase Infrastructure Assets	1	(2,089,976)	(2,456,604)	(2,456,604)		
Repayment of Debenture	3	(74,271)	(83,019)	(83,019)		
Proceeds from New Debenture	3	1,173,900	1,173,900	1,173,900		
Self-Supporting Loan Principal Income		10,332	10,332	10,332		
Proceeds from Disposal of Assets	2	130,728	115,000	115,000		
Reserves and Restricted Funds						
Transfers to Reserves	4	(1,466,962)	(228,086)	(228,086)		
Transfers from Reserves	4	67,239	345,300	345,300		
ADD Net Current Assets July 1 B/Fwd.	5	734,880	722,074	722,074		
LESS Net Current Assets Year to Date	5	(1,787,900)	0	0		
Amount Raised from Rates	6	(1,320,424)	(1,285,557)	(1,285,557)		

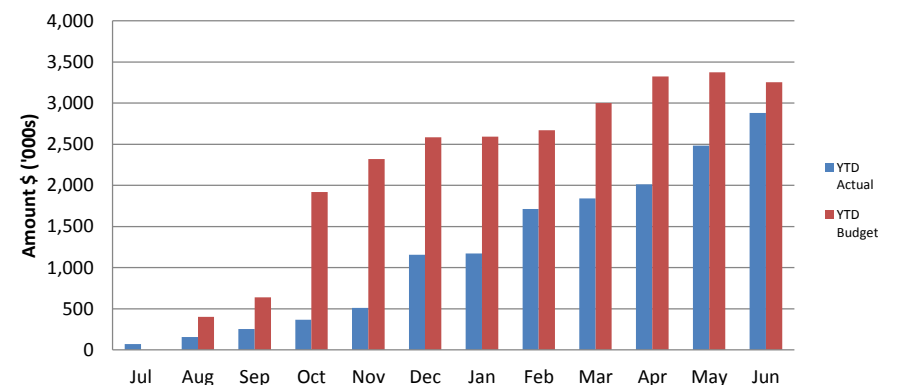
Shire of Mt Marshall

For the period 1 July 2016 to 30 June 2017

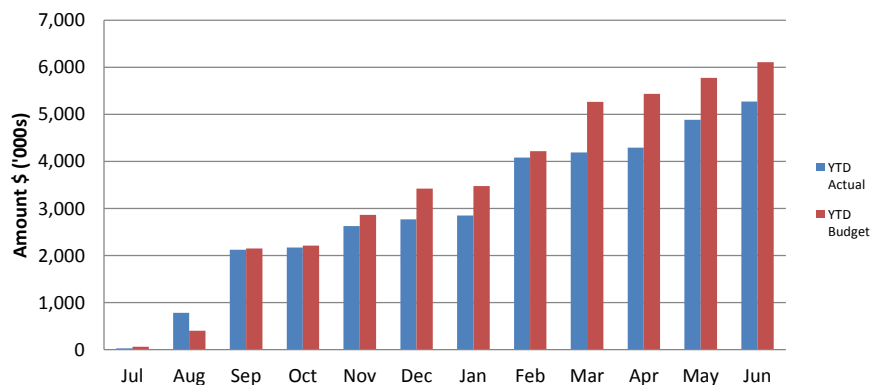
Operating Expenditure



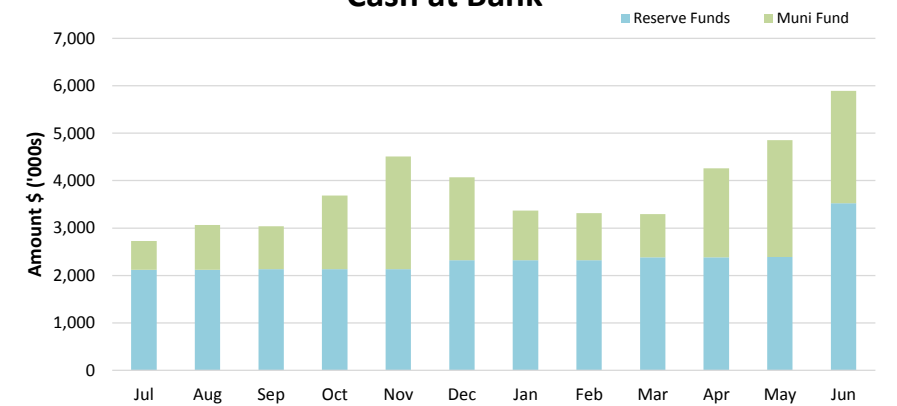
Capital Works & Equipment Purchases



Operating Income



Cash at Bank



Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

	2016/17 Adopted Budget \$	30-Jun-17 Actual \$	30-Jun-17 Budget YDT \$
1. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Governance			
<i>Administration General</i>			
Purchase Vehicle - Admin	65,000	55,338	65,000
Education & Welfare			
<i>Aged & Disabled Welfare</i>			
Purchase Land & Buildings - Welfare Aged	21,600	0	21,600
Land & Buildings - Other Welfare	0	10,812	0
Community Amenities			
<i>Protection of the Environment</i>			
Land & Buildings - Community Amenities	5,000	0	5,000
<i>Other Community Ammenities</i>			
Beacon And Bencubbin Water Collection	149,190	106,687	149,190
Recreation and Culture			
<i>Sporting Facilities</i>			
Land & Buildings - Sporting Facilities	100,000	11,750	100,000
Infrastructure Other Purchases	135,100	93,150	135,100
Land & Buildings - Bencubbin Recreation	2,600,000	152,239	2,600,000
Transport			
<i>Construction - Roads, Bridges, Depots</i>			
Roads To Recovery Road Works	966,848	921,473	966,848
State Road Projects Grant	1,085,963	848,540	1,085,963
Municipal Road Construction	99,502	99,503	99,502
Footpath Construction	20,000	20,623	20,000
<i>Road Plant Purchases</i>			
Plant Purchases	570,000	511,587	570,000
Motor Vehicle Purchases	28,000	27,228	28,000
Economic Services			
<i>Tourism & Area Promotion</i>			
Purchase Land And Buildings	18,000	21,455	18,000
<i>Other Economic Services</i>			
Infrastructure Other	0	7,130	0
	<u>5,864,204</u>	<u>2,887,514</u>	<u>5,864,204</u>

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget \$	30-Jun-17 Actual \$	30-Jun-17 Budget YDT \$
The following assets have been acquired during the period under review:			
<u>By Class</u>			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Land	0	7,130	0
Land & Buildings	2,744,600	196,255	2,744,600
Furniture & Equipment	0	0	0
Motor Vehicles	93,000	82,566	93,000
Plant & Equipment	570,000	511,587	570,000
Infrastructure - Roads	2,152,313	1,869,516	2,152,313
Infrastructure - Footpaths	20,000	20,623	20,000
Infrastructure - Ovals & Parks	0	0	0
Infrastructure - Other	284,290	199,837	284,290
	<u>5,864,204</u>	<u>2,887,514</u>	<u>5,864,204</u>

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	June 2017 Actual \$	2016/17 Budget \$	June 2017 Actual \$	2016/17 Budget \$	June 2017 Actual \$
Administration						
Admin Vehicle	20,000	22,329	20,000	20,000	0	(2,329)
Housing						
House Lot 168 Collin St Bencubbin	74,396	70,028	20,000	16,456	(54,396)	(53,573)
Transport						
Grader	102,000	105,388	80,000	67,000.00	(22,000)	(38,388)
Mitsubishi Triton MM170	12,000		10,000		(2,000)	0
Bomag Roller	3,000	8,679	5,000	27,272.73	2,000	18,594
4.5 Tonne Rotary Car Hoist	0	111	0	0.00	0	111
Effluent Tank	0	151	0	0.00	0	151
Vehicle Mounted Fogger	0	352	0	0.00	0	352
	211,396	207,039	135,000	130,728	(76,396)	(75,081)

By Class of Asset

	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	June 2017 Actual \$	2016/17 Budget \$	June 2017 Actual \$	2016/17 Budget \$	June 2017 Actual \$
Motor Vehicles	32,000	22,329.32	30,000	20,000.00	(2,000)	(2,329)
Land & Buildings	74,396	70,028.18	20,000	16,455.56	(54,396)	(53,573)
Plant & Equipment	105,000	114,682	85,000	94,273	(20,000)	(19,179)
	211,396	207,039	135,000	130,728	(76,396)	(75,081)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2016/17 Adopted Budget \$	June 2017 Actual \$
2,000	19,208
(78,396)	(94,290)
<u>(76,396)</u>	<u>(75,081)</u>

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
General Purpose Funding									
Loan 119 - Benny Mart *	29,831	0	0	10,332	10,332	19,499	19,499	1,378	1,371
Housing									
Loan 118 - Staff Housing	167,051	0	0	52,278	52,278	114,773	114,773	9,683	9,629
Recreation & Culture									
Loan 120 - Bencubbin Rec Complex Shire	0	432,600	432,600	4,096	0	428,504	0	2,920	2,920
Loan 121 - Bencubbin Rec SAR	0	491,300	491,300	4,652	0	486,648	0	3,316	3,317
Loan 122 - Bencubbin Rec Complex CRC*	0	250,000	250,000	0	0	250,000	0	0	1,688
<i>(Anticipated Lending Dates 2017/18)</i>									
Economic Services									
Loan 117 - Accommodation Units	11,661	0	0	11,661	11,661	0	0	353	64
	208,543	1,173,900	1,173,900	83,019	74,271	1,299,424	134,272	17,650	18,989

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2016/17

Council is currently negotiating new debentures in relation to the Bencubbin Recreation Complex Redevelopment as above.

It is anticipated that the new debentures will be taken out in the 2017/18 financial year and no repayments will be made during the current financial year.

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

	2016/17 Adopted Budget \$	June 2017 Actual \$
4. CASH BACKED RESERVES		
(a) Plant Replacement Reserve		
Opening Balance	414,163	414,163
Amount Set Aside / Transfer to Reserve	10,354	9,229
Amount Used / Transfer from Reserve	0	0
	<u>424,517</u>	<u>423,392</u>
(b) Aged Care Units Reserve		
Opening Balance	66,563	66,563
Amount Set Aside / Transfer to Reserve	101,664	102,457
Amount Used / Transfer from Reserve	(21,600)	0
	<u>146,627</u>	<u>169,020</u>
(c) Community Housing Reserve		
Opening Balance	38,251	38,251
Amount Set Aside / Transfer to Reserve	956	853
Amount Used / Transfer from Reserve	0	0
	<u>39,207</u>	<u>39,104</u>
(d) Council Staff Housing Reserve		
Opening Balance	32,771	32,771
Amount Set Aside / Transfer to Reserve	819	730
Amount Used / Transfer from Reserve	0	0
	<u>33,590</u>	<u>33,501</u>
(e) Employee Entitlements Reserve		
Opening Balance	91,379	91,379
Amount Set Aside / Transfer to Reserve	2,284	2,035
Amount Used / Transfer from Reserve	0	0
	<u>93,663</u>	<u>93,414</u>
(f) Public Amenities & Buildings Reserve		
Opening Balance	539,974	539,974
Amount Set Aside / Transfer to Reserve	13,499	12,033
Amount Used / Transfer from Reserve	(308,700)	0
	<u>244,773</u>	<u>552,007</u>
(g) Bencubbin Aquatic Centre Development Reserve		
Opening Balance	740,929	740,929
Amount Set Aside / Transfer to Reserve	68,523	127,250
Amount Used / Transfer from Reserve	0	0
	<u>809,452</u>	<u>868,179</u>
(h) Community Bus Reserve		
Opening Balance	112,565	112,565
Amount Set Aside / Transfer to Reserve	2,814	2,508
Amount Used / Transfer from Reserve	0	0
	<u>115,379</u>	<u>115,073</u>

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

	2016/17 Adopted Budget \$	June 2017 Actual \$
4. RESERVES (Continued)		
(i) Bencubbin Recreation Complex Reserve		
Opening Balance	7,968	7,968
Amount Set Aside / Transfer to Reserve	199	1,182,924
Amount Used / Transfer from Reserve	0	(52,239)
	<u>8,167</u>	<u>1,138,654</u>
(j) Office Equipment Reserve		
Opening Balance	15,594	15,594
Amount Set Aside / Transfer to Reserve	390	347
Amount Used / Transfer from Reserve	0	0
	<u>15,984</u>	<u>15,941</u>
(k) Economic Development Reserve		
Opening Balance	4,156	4,156
Amount Set Aside / Transfer to Reserve	104	94
Amount Used / Transfer from Reserve	0	0
	<u>4,260</u>	<u>4,250</u>
(l) Integrated Planning/Financial Reporting Reserve		
Opening Balance	16,571	16,571
Amount Set Aside / Transfer to Reserve	414	306
Amount Used / Transfer from Reserve	(15,000)	(15,000)
	<u>1,985</u>	<u>1,877</u>
(m) Beacon Accommodation Reserve		
Opening Balance	42,639	42,639
Amount Set Aside / Transfer to Reserve	26,066	26,194
Amount Used / Transfer from Reserve	0	0
	<u>68,705</u>	<u>68,833</u>
Total Cash Backed Reserves	<u><u>2,006,309</u></u>	<u><u>3,523,244</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 Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

	2016/17 Adopted Budget \$	June 2017 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Plant Replacement Reserve	10,354	9,229
Aged Care Units Reserve	101,664	102,457
Community Housing Reserve	956	853
Council Staff Housing Reserve	819	730
Employee Entitlements Reserve	2,284	2,035
Public Amenities & Buildings Reserve	13,499	12,033
Bencubbin Aquatic Centre Development Reser	68,523	127,250
Community Bus Reserve	2,814	2,508
Bencubbin Recreation Complex Reserve	199	1,182,924
Office Equipment Reserve	390	347
Economic Development Reserve	104	94
Integrated Planning/Financial Reporting Reserv	414	306
Beacon Accommodation Reserve	26,066	26,194
	228,086	1,466,959
Transfers from Reserves		
Plant Replacement Reserve	0	0
Aged Care Units Reserve	(21,600)	0
Community Housing Reserve	0	0
Council Staff Housing Reserve	0	0
Employee Entitlements Reserve	0	0
Public Amenities & Buildings Reserve	(308,700)	0
Bencubbin Aquatic Centre Development Reser	0	0
Community Bus Reserve	0	0
Bencubbin Recreation Complex Reserve	0	(52,239)
Office Equipment Reserve	0	0
Economic Development Reserve	0	0
Integrated Planning/Financial Reporting Reserv	(15,000)	(15,000)
Beacon Accommodation Reserve	0	0
	(345,300)	(67,239)
Total Transfer to/(from) Reserves	(117,214)	1,399,721

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

4. 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 the 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 Entitlement Reserve

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

Public Amenities & Buildings

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

Bencubbin Aquatic Centre Development

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

Community Bus Reserve

- To finance the replacement of the community bus

Bencubbin Recreation Complex

- To provide funding for future extensions to the Bencubbin Complex

Office Equipment

- To replace office equipment as required

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 the provision of transient accommodation in Beacon.

Economic Development Reserve

- To set aside funds for Economic Development initiatives.

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

	2016/17 B/Fwd Per Approved Budget \$	2015/16 B/Fwd Per Financial Report \$	June 2017 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	647,214	488,180	2,448,039
Cash - Restricted Unspent Grants	0	159,035	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	2,123,520	2,123,520	3,523,240
Rates Outstanding	542,679	120,451	129,874
Sundry Debtors	0	444,230	202,045
Provision for Doubtful Debts	0	(53,673)	(63,433)
Gst Receivable	0	171	(79)
Accrued Income/Payments In Advance	0	0	0
Loans - Clubs/Institutions	0	0	0
Inventories	19,388	19,388	21,963
	<u>3,332,801</u>	<u>3,301,302</u>	<u>6,261,649</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(362,961)	(283,929)	(801,179)
Accrued Interest On Loans	0	(479)	(8,055)
Accrued Salaries & Wages	0	(34,247)	(4,823)
Income In Advance	0	0	0
Gst Payable	0	(2)	(1)
Payroll Creditors	0	0	(1,291)
Accrued Expenses	0	0	0
FBT Liability	0	0	0
Current Employee Benefits Provision	(215,624)	(215,624)	(228,574)
Current Loan Liability	(74,272)	(74,272)	(1)
	<u>(652,857)</u>	<u>(608,553)</u>	<u>(1,043,924)</u>
NET CURRENT ASSET POSITION	2,679,944	2,692,749	5,217,725
Less: Cash - Reserves - Restricted	(2,123,521)	(2,123,520)	(3,523,240)
Less: Cash - Unspent Grants - Restricted	0	0	0
Less: Current Loans- Clubs / Institutions	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	91,379	91,379	93,414
Add Back : Current Loan Liability	74,272	74,272	1
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>722,074</u>	<u>734,880</u>	<u>1,787,900</u>

Shire of Mt Marshall

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

For the Period 1 July 2016 to 30 June 2017

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
General Rate								
GRV	0.118490	131	789,070	93,498			93,498	93,497
UV	0.020270	317	60,681,998	1,229,670	249		1,229,919	1,230,024
Mining	0.020270	1	38,801	786	307		1,093	786
Sub-Totals		449	61,509,869	1,323,954	556	0	1,324,510	1,324,307
Minimum Rates	Minimum \$							
GRV	380	42	30,635	15,960			15,960	15,960
UV	380	23	184,749	8,740			8,740	8,740
Mining	380	6	12,875	2,280			2,280	2,280
Sub-Totals		29	197,624	11,020	0	0	26,980	26,980
Discounts							1,351,490	1,351,287
Rates Written off							(47,747)	(75,000)
Total Amount of General Rates							(208)	(1,900)
Movement in Excess Rates							1,303,535	1,274,387
Ex Gratia Rates							2,347	(11,099)
Specified Area Rates							14,542	14,300
Total Rates							7,186	7,968
							1,320,424	1,285,556

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

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

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

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

7. TRUST FUNDS

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

Detail	Balance 01-Jul-16 \$	Amounts Received \$	Amounts Paid (\$)	June 2017 Balance \$
Police Licensing	9,515	207,425	(180,916)	36,023
Aged Care Beautification	829	0	0	829
Unclaimed Monies	159	0	(100)	59
Nomination Deposits	0	160	(160)	0
Prepaid Rates	0	0	0	0
Tree Planting Nursery	1,000	0	0	1,000
Sundry Creditors	745	0	(745)	0
Housing Bonds	11,060	580	(2,060)	9,580
Staff Social Club	5,732	3,295	(4,747)	4,280
Newroc Advance Account	0	0	0	0
Portable Toilet Bonds	0	0	0	0
Deposit on Land	1,000	0	0	1,000
Emergency Services Levy	0	0	0	0
Building Levy	0	0	0	0
Mt Marshall LCDC	0	0	0	0
Benc - Beacon Tourist Committee	0	0	0	0
Rehabilitation Bonds	0	5,000	0	5,000
	30,040	216,460	(188,728)	57,771

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

8. OPERATING STATEMENT

	June 2017 Actual \$	2016/17 Adopted Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	49,490	9,249	25,212
General Purpose Funding	4,836,925	3,589,641	2,393,345
Law, Order, Public Safety	16,246	16,003	18,885
Health	0	0	0
Education and Welfare	80,434	77,674	62,202
Housing	172,430	163,020	161,945
Community Amenities	134,683	90,890	174,703
Recreation and Culture	60,894	1,127,323	73,967
Transport	1,659,802	1,714,118	1,873,111
Economic Services	201,433	204,163	376,163
Other Property and Services	56,581	80,100	111,874
TOTAL OPERATING REVENUE	7,268,918	7,072,180	5,271,406
OPERATING EXPENSES			
Governance	357,127	387,232	422,497
General Purpose Funding	106,516	64,551	103,828
Law, Order, Public Safety	90,872	113,226	51,728
Health	146,457	161,884	139,240
Education and Welfare	219,609	230,311	268,518
Housing	389,369	367,283	278,685
Community Amenities	249,870	231,053	279,094
Recreation & Culture	769,217	903,352	878,554
Transport	2,793,296	2,711,490	3,343,689
Economic Services	375,237	392,932	347,148
Other Property and Services	18,976	41,225	63,690
TOTAL OPERATING EXPENSE	5,516,546	5,604,538	6,176,670
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>1,752,372</u>	<u>1,467,642</u>	<u>(905,264)</u>

Shire of Mt Marshall

Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2016 to 30 June 2017

9. BALANCE SHEET

	June 2017 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	5,971,279	2,770,734
Trade and Other Receivables	265,264	518,367
Inventories	21,963	19,388
TOTAL CURRENT ASSETS	6,258,506	3,308,489
NON-CURRENT ASSETS		
Other Receivables	20,996	20,066
Inventories	0	0
Property, Plant and Equipment	14,161,289	14,048,255
Infrastructure	91,152,809	90,854,222
Work in Progress	0	0
TOTAL NON-CURRENT ASSETS	105,335,094	104,922,543
TOTAL ASSETS	111,593,600	108,231,032
CURRENT LIABILITIES		
Trade and Other Payables	814,638	318,657
Long Term Borrowings	1	74,272
Provisions	228,574	215,624
TOTAL CURRENT LIABILITIES	1,043,213	608,553
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,308,171	134,271
Provisions	17,382	15,745
TOTAL NON-CURRENT LIABILITIES	1,325,553	150,016
TOTAL LIABILITIES	2,368,766	758,569
NET ASSETS	109,224,834	107,472,463
EQUITY		
Trust Imbalance	0	0
Retained Surplus	77,647,107	77,294,457
Reserves - Cash Backed	3,523,240	2,123,520
Revaluation Surplus	28,054,486	28,054,486
TOTAL EQUITY	109,224,833	107,472,463

Shire of Mt Marshall

For the Period 1 July 2016 to 30 June 2017

Report on Significant Variances (greater than 10% and \$5,000)

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. grants were budgeted for but not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:	Don't Report
Actual Variance exceeding 10% of YTD Budget	Use Management Discretion
Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:	Must Report

Shire of Mt Marshall
Report on Significant Variances - Operating Income & Expenditure
For the Period 1 July 2016 to 30 June 2017

	30 June 2017 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable) \$	Components of Variance Favourable/ (Unfavourable) \$	
Revenues/Sources						
Governance	49,490	9,249	435%	40,241	18,959	Recoup of LSL not budgeted
					12,079	Paid Parental Leave reimbursement not budgeted
					9,204	Minor Items
General Purpose Funding	3,516,500	2,304,085	53%	1,212,415	38,705	Rates debt collection income, offset by expenditure
					1,174,965	FAGS received in advance
					(1,256)	Minor Items
Law, Order, Public Safety	16,246	16,003	2%	243	-	DFES Qtly Grant - timing difference
					243	Minor Items
Health	-	-	0%	-	-	Minor Items
Education and Welfare	80,434	77,674	4%	2,760	2,760	Minor Items
Housing	172,430	163,020	6%	9,410	13,325	Rental income greater than budget
					(3,915)	Minor Items
Community Amenities	134,683	90,890	48%	43,793	2,813	Community Bus Charges greater than anticipated
					33,000	Water grant received - unbudgeted
					5,750	Charges for commercial refuse - higher than budget
					2,230	Minor Items
Recreation and Culture	60,894	1,127,323	(95%)	(1,066,429)	(32,000)	Swimming Pool Grant - Not eligible
					(16,774)	Welbungin Tennis Court Grant - Timing
					(100,000)	Bencubbin CRC contribution to complex expected to have been received
					(917,400)	NSRF Grant for Bencubbin Complex expected to have been received
					(255)	Minor Items
Transport	1,659,802	1,714,118	(3%)	(54,316)	(43,557)	Roads to Recovery funding reduced due to program not being completed
					(25,320)	Black Spot funding not received due to job not being completed
					17,208	Profit on sale of plant not budgeted

Shire of Mt Marshall
Report on Significant Variances - Operating Income & Expenditure
For the Period 1 July 2016 to 30 June 2017

30 June 2017	Budget to	Budget to	Components
YTD	Actual YTD	Actual YTD	of Variance
Actual		Favourable/ (Unfavourable)	Favourable/ (Unfavourable)
\$	\$	\$	\$
			(2,647) <i>Minor Items</i>

Shire of Mt Marshall
Report on Significant Variances - Operating Income & Expenditure
For the Period 1 July 2016 to 30 June 2017

	30 June 2017 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable) \$	Components of Variance Favourable/ (Unfavourable) \$	
Economic Services	201,433	204,163	(1%)	(2,730)	(2,730)	Minor Items
Other Property and Services	56,581	80,100	(29%)	(23,519)	17,994	Diesel Fuel Rebate higher than budgeted
					(35,261)	Private Works Income less than budget - offset by lower expenditure
					(6,251)	Minor Items
Total Revenues excl Rates	5,948,493	5,786,624	3%	161,868		
Amount Raised from Rates	1,320,424	1,285,557	3%	34,867	34,867	Minor Items

Shire of Mt Marshall
Report on Significant Variances - Operating Income & Expenditure
For the Period 1 July 2016 to 30 June 2017

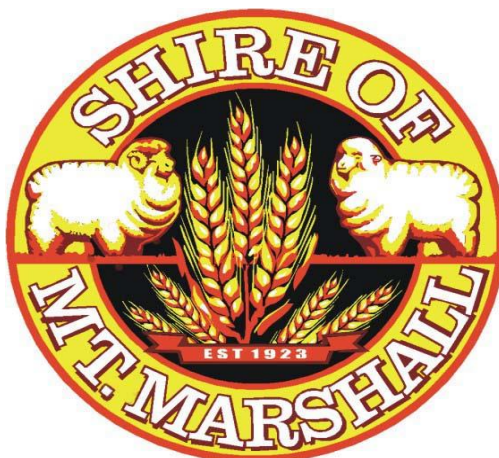
	30 June 2017 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable) \$	Components of Variance Favourable/ (Unfavourable) \$	
(Expenses)/(Applications)						
Governance	(357,127)	(387,232)	8%	30,105	(3,423)	Recruitment fees over budget
					(4,270)	Admin Salaries over budget - offset by maternity leave income
					(16,003)	Provision for doubtful debts adjustment
					19,469	Council Expenditure under budget
					32,826	Consultants under budget - Strategic Planning not complete
					1,506	Minor Items
General Purpose Funding	(106,516)	(64,551)	(65%)	(41,965)	(40,123)	Rates Debt Collection Exp - Offset by income
					(1,841)	Minor Items
Law, Order, Public Safety	(90,872)	(113,226)	20%	22,353	2,064	Fire Insurance under budget
					5,721	Emergency Management Expenses under budget
					13,023	Admin Expenses - under budget
					1,546	Minor Items
Health	(146,457)	(161,884)	10%	15,427	2,228	EHO Expenditure under budget - timing and reduced service
					11,800	Administration charges under budget
					1,399	Minor Items
Education and Welfare	(219,609)	(230,311)	5%	10,702	12,542	Little Bees Salaries under budget due to leave without pay
					(739)	Senior's Trip over budget
					(1,101)	Minor Items
Housing	(389,369)	(367,283)	(6%)	(22,086)	(5,958)	Community Housing mtc over budget
					(24,200)	Other Housing mtc over budget
					3,188	Staff Housing mtc under budget
					4,884	Minor Items
Community Amenities	(249,870)	(231,053)	(8%)	(18,817)	(11,938)	Refuse site maintenance over budget
					(4,231)	Public Toilets - cleaning over budget
					(2,647)	Minor Items

Shire of Mt Marshall
Report on Significant Variances - Operating Income & Expenditure
For the Period 1 July 2016 to 30 June 2017

	30 June 2017 YTD	YTD	Budget to Actual YTD	Budget to Actual YTD Favourable/ (Unfavourable)	Components of Variance Favourable/ (Unfavourable)	
	Actual \$	Budget \$	%	\$	\$	
Recreation & Culture	(769,217)	(903,352)	15%	134,135	90,721	Swimming Pool expenditure under budget - Pool not opening
					7,085	Other recreation under budget
					5,535	Parks and Gardens less than budget
					1,901	Other Culture under budget
					25,954	Recreation Ground mtc less than budget
					2,939	Minor Items
Transport	(2,793,297)	(2,711,490)	(3%)	(81,808)	(9,873)	Depot Maintenance over budget
					(66,248)	Depreciation on infrastructure over budget
					(5,686)	Minor Items
Economic Services	(375,237)	(392,932)	5%	17,695	12,551	Worker's Camp Expenditure under budget - offset by lower income
					5,143	Minor Items
Other Property and Services	(18,977)	(41,225)	54%	22,248	6,033	Expendable Tools under budget
					37,596	Engineering wages accrual
					(15,292)	Workers Comp insurance, premium increase due to claims
					(6,088)	Minor Items
Total Expenses/Applications	(5,516,548)	(5,604,538)	(6%)	48,980		

Shire of Mt Marshall
Capital Expenditure Report on Significant Variances
For the Period 1 July 2016 to 30 June 2017

	Full Year Budget	30 June 2017 YTD Actual	30 June 2017 YTD Budget	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable)	Commentary
	\$	\$	\$	%	\$	
Capital Expenditure						
Governance						
Admin Vehicle	65,000	55,338	65,000	0%	9,662	Vehicle under budget
Education & Welfare						
Mens Shed Contribution	-	10,812	-	100%	(10,812)	Contribution to Beacon Men's Shed unbudgeted
CEACA Land	21,600	-	21,600	0%	21,600	Land Enquiry done, awaiting further information from CEACA
Community Amenities						
Land & Buildings	5,000	-	5,000	0%	5,000	Cemetery works not completed
Water Collection Projects	149,190	106,687	149,190	28%	42,503	Water collection projects not completed
Recreation & Culture						
Beacon Recreation Ground Power Upg	100,000	11,750	100,000	0%	88,250	Western Power application approved, job booked but likely to carry over to 2017/18
Other Infrastructure - Welbungin Tennis Courts, Beacon Oval Dam, Beacon Central & Hall Car Parks, Beacon Hockey Oval Lighting	135,100	93,150	135,100	31%	41,950	Beacon Hockey Lights, Welbungin Tennis Courts and oval dam fence complete. Car Parks not completed
Bencubbin Rec Complex	2,600,000	152,239	2,600,000	94%	2,447,761	Timing of tender process
Transport						
Road Construction	2,152,313	1,869,516	2,152,313	13%	282,797	Roads to Recovery \$45k under budget, Koorda Bullfinch railway crossing job not complete \$238k
Footpath Construction	20,000	20,623	20,000	(3%)	(623)	
Plant Purchases	570,000	511,587	570,000	10%	58,413	All changeovers complete - under budget
Motor Vehicle Purchases	28,000	27,228	28,000	3%	772	
Economic Services						
Beacon Cabin C Upgrade	18,000	21,455	18,000	(19%)	(3,455)	Verandah completed - awaiting invoice
Purchase of Land in Beacon	-	7,130	-	100%	(7,130)	Purchase of land in Beacon unbudgeted
Total Capital Expenditure	5,864,204	2,887,514	5,864,204	51%	2,976,689	



SHIRE OF MT MARSHALL

BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF MT MARSHALL
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	1,359,994	1,320,424	1,285,557
Specified Area Rates	10	28,262	7,186	0
Operating grants, subsidies and contributions	15	1,602,033	3,519,107	2,355,915
Fees and charges	14	551,882	524,373	552,246
Service charges	11	0	0	0
Interest earnings	2(a)	112,956	81,774	90,488
Other revenue	2(a)	181,940	126,362	37,777
		<u>3,837,067</u>	<u>5,579,226</u>	<u>4,321,983</u>
Expenses				
Employee costs		(1,328,067)	(1,479,303)	(1,267,790)
Materials and contracts		(1,983,595)	(1,192,418)	(1,535,641)
Utility charges		(163,970)	(143,513)	(176,890)
Depreciation on non-current assets	2(a)	(2,272,558)	(2,270,109)	(2,265,658)
Interest expenses	2(a)	(51,960)	(18,989)	(17,650)
Insurance expenses		(138,190)	(145,905)	(150,069)
Other expenditure		(120,121)	(172,004)	(112,444)
		<u>(6,058,461)</u>	<u>(5,422,241)</u>	<u>(5,526,142)</u>
		(2,221,394)	156,985	(1,204,159)
Non-operating grants, subsidies and contributions	15	2,751,808	1,670,467	2,748,198
Profit on asset disposals	6	73,000	19,208	2,000
Loss on asset disposals	6	(133,000)	(94,290)	(78,396)
Loss on revaluation of non current assets		0	0	0
Net result		<u>470,414</u>	<u>1,752,370</u>	<u>1,467,643</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>470,414</u></u>	<u><u>1,752,370</u></u>	<u><u>1,467,643</u></u>

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 30 JUNE 2018

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
Revenue (refer notes 1,2,8,10 to 15)		\$	\$	\$
Governance		28,399	49,490	9,249
General purpose funding		2,669,903	4,836,924	3,589,641
Law, order, public safety		13,443	16,246	16,003
Health		70,800	0	0
Education and welfare		81,101	80,434	77,674
Housing		170,820	172,430	163,020
Community amenities		139,899	134,683	90,890
Recreation and culture		34,049	24,268	56,523
Transport		272,120	6,753	34,720
Economic services		221,935	201,433	204,163
Other property and services		74,600	56,581	80,100
		<u>3,777,069</u>	<u>5,579,242</u>	<u>4,321,983</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(431,176)	(354,798)	(387,232)
General purpose funding		(68,574)	(105,144)	(63,173)
Law, order, public safety		(112,080)	(90,872)	(113,226)
Health		(267,025)	(146,457)	(161,884)
Education and welfare		(243,435)	(219,609)	(230,311)
Housing		(450,589)	(326,167)	(303,204)
Community amenities		(257,623)	(249,870)	(231,053)
Recreation and culture		(804,675)	(761,292)	(897,116)
Transport		(2,723,956)	(2,754,910)	(2,687,490)
Economic services		(562,388)	(375,173)	(392,578)
Other property and services		(24,982)	(18,977)	(41,225)
		<u>(5,946,503)</u>	<u>(5,403,269)</u>	<u>(5,508,492)</u>
Finance costs (refer notes 2 & 7)				
General purpose funding		(797)	(1,371)	(1,378)
Housing		(6,348)	(9,629)	(9,683)
Recreation and culture		(44,815)	(7,925)	(6,236)
Economic services		0	(64)	(353)
		<u>(51,960)</u>	<u>(18,989)</u>	<u>(17,650)</u>
		<u>(2,221,394)</u>	<u>156,984</u>	<u>(1,204,159)</u>
Non-operating grants, subsidies and contrib'ns	15	2,751,808	1,670,467	2,748,198
Profit on disposal of assets	6	73,000	19,208	2,000
(Loss) on disposal of assets	6	(133,000)	(94,290)	(78,396)
Loss on revaluation of non current assets		0	0	0
		<u>2,691,808</u>	<u>1,595,386</u>	<u>2,671,802</u>
Net result		470,414	1,752,370	1,467,643
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>470,414</u>	<u>1,752,370</u>	<u>1,467,643</u>

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

**SHIRE OF MT MARSHALL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,388,256	1,317,780	1,291,705
Operating grants, subsidies and contributions		1,602,033	3,770,527	2,544,826
Fees and charges		551,882	524,373	552,246
Service charges		0	0	0
Interest earnings		112,956	81,774	90,488
Goods and services tax		0	(171)	16,461
Other revenue		181,940	126,362	37,777
		<u>3,837,067</u>	<u>5,820,645</u>	<u>4,533,503</u>
Payments				
Employee costs		(1,328,067)	(1,493,559)	(1,092,689)
Materials and contracts		(1,983,595)	(676,613)	(1,539,033)
Utility charges		(163,970)	(143,513)	(176,890)
Interest expenses		(51,960)	(11,413)	(16,129)
Insurance expenses		(138,190)	(145,905)	(150,069)
Goods and services tax		0	0	0
Other expenditure		(125,121)	(172,739)	(112,444)
		<u>(3,790,903)</u>	<u>(2,643,742)</u>	<u>(3,087,254)</u>
Net cash provided by (used in) operating activities	3(b)	<u>46,164</u>	<u>3,176,903</u>	<u>1,446,249</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(3,230,361)	(797,539)	(3,407,600)
Payments for construction of infrastructure	5	(2,679,978)	(2,089,976)	(2,456,603)
Non-operating grants, subsidies and contributions used for the development of assets		2,751,808	1,670,467	2,748,198
Proceeds from sale of plant & equipment	6	260,000	130,728	115,000
Net cash provided by (used in) investing activities		<u>(2,898,531)</u>	<u>(1,086,320)</u>	<u>(3,001,005)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(106,412)	(74,271)	(83,019)
Advances to community groups		0	0	0
Proceeds from self supporting loans		10,913	10,333	(553)
Proceeds from new borrowings	7	0	1,173,900	1,173,900
Net cash provided by (used in) financing activities		<u>(95,499)</u>	<u>1,109,961</u>	<u>1,090,328</u>
Net increase (decrease) in cash held		<u>(2,947,866)</u>	<u>3,200,544</u>	<u>(464,428)</u>
Cash at beginning of year		<u>5,971,278</u>	<u>2,770,734</u>	<u>2,770,734</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>3,023,412</u></u>	<u><u>5,971,278</u></u>	<u><u>2,306,306</u></u>

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

**SHIRE OF MT MARSHALL
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,787,900	735,445	722,074
		1,787,900	735,445	722,074
Revenue from operating activities (excluding rates)				
Governance		28,399	49,490	9,249
General purpose funding		1,322,909	3,523,686	2,304,084
Law, order, public safety		13,443	16,246	16,003
Health		130,800	0	0
Education and welfare		81,101	80,434	77,674
Housing		170,820	172,430	163,020
Community amenities		139,899	134,683	90,890
Recreation and culture		34,049	24,268	56,523
Transport		272,120	25,961	36,720
Economic services		221,935	201,433	204,163
Other property and services		74,600	56,581	80,100
		2,490,075	4,285,212	3,038,426
Expenditure from operating activities				
Governance		(431,176)	(357,127)	(387,232)
General purpose funding		(69,371)	(106,516)	(64,551)
Law, order, public safety		(112,080)	(90,872)	(113,226)
Health		(267,025)	(146,457)	(161,884)
Education and welfare		(243,435)	(219,609)	(230,311)
Housing		(541,937)	(389,369)	(367,283)
Community amenities		(257,623)	(249,870)	(231,053)
Recreation and culture		(849,490)	(769,217)	(903,352)
Transport		(2,771,956)	(2,793,297)	(2,711,490)
Economic services		(562,388)	(375,237)	(392,932)
Other property and services		(24,981)	(18,977)	(41,225)
		(6,131,463)	(5,516,548)	(5,604,538)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(73,000)	(19,208)	(2,000)
Loss on disposal of assets	6	133,000	94,290	78,396
Depreciation on assets	2(a)	2,272,558	2,270,109	2,265,658
Movement in employee benefit provisions (non-current)		4	(5,745)	(995)
Amount attributable to operating activities		479,074	1,843,555	497,021
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	2,751,808	1,670,467	2,748,198
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(3,230,361)	(797,539)	(3,407,600)
Purchase and construction of infrastructure	5	(2,679,978)	(2,089,976)	(2,456,603)
Proceeds from disposal of assets	6	260,000	130,728	115,000
Amount attributable to investing activities		(2,898,531)	(1,086,320)	(3,001,005)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(106,412)	(74,271)	(83,019)
Proceeds from new borrowings	7	0	1,173,900	1,173,900
Proceeds from self supporting loans		19,407	10,333	10,332
Transfers to cash backed reserves (restricted assets)	9	(486,659)	(1,466,959)	(228,086)
Transfers from cash backed reserves (restricted assets)	9	1,633,127	67,239	345,300
Amount attributable to financing activities		1,059,463	(289,759)	1,218,427
Budgeted deficiency before general rates		(1,359,994)	467,476	(1,285,557)
Estimated amount to be raised from general rates	8	1,359,994	1,320,424	1,285,557
Net current assets at end of financial year - surplus/(deficit)	4	0	1,787,900	0

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 30 JUNE 2018

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.

Critical accounting estimates

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The local government reporting eEntity

All funds through which the Shire of Mt Marshall 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget 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 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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 are impacted upon by external forces and 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.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Mt Marshall 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.

(h) 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.

(i) Superannuation

The Shire of Mt Marshall contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire of Mt Marshall contributes are defined contribution plans.

(j) 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 4 - Net Current Assets.

(k) 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.

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

During the year ended 30 June 2013, the Shire of Mt Marshall commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Mt Marshall revalues its asset classes in accordance with this mandatory timetable.

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

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 Shire of Mt Marshall 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 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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.

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 Shire

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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.

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.

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Mt Marshall 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.

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 Shire of Mt Marshall 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 Shire of Mt Marshall are consistent with one or more of the following valuation approaches:

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

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

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 Shire of Mt Marshall 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Mt Marshall becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Mt Marshall 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 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 Shire of Mt Marshall 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 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 Shire of Mt Marshall 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Mt Marshall 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 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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 2018.

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

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Mt Marshall 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of Mt Marshall'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 Shire of Mt Marshall'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 Shire of Mt Marshall'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 Shire of Mt Marshall's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Mt Marshall 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 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Mt Marshall 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.

(u) 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 Shire of Mt Marshall, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Mt Marshall has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Mt Marshall's share of net assets of the associate. In addition, the Shire of Mt Marshall's share of the profit or loss of the associate is included in the "&LG_Name&"s profit or loss."

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Mt Marshall's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Mt Marshall and the associate are eliminated to the extent of the Shire of Mt Marshall's interest in the associate.

When the Shire of Mt Marshall's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Mt Marshall discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Mt Marshall will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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 Shire of Mt Marshall's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) 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 Shire of Mt Marshall's operational cycle. In the case of liabilities where the Shire of Mt Marshall 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 Shire of Mt Marshall's intentions to

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUES AND EXPENSES			
2. (a) Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	25,000	23,901	32,400
Other services	0	3,062	0
Depreciation by program			
Governance	27,900	22,609	21,400
Law, order, public safety	20,000	19,854	17,900
Health	3,100	3,008	3,100
Education and welfare	26,500	26,446	26,300
Housing	63,200	63,187	63,100
Community amenities	18,400	18,325	22,300
Recreation and culture	219,350	218,601	220,650
Transport	1,714,908	1,719,519	1,655,708
Economic services	32,200	31,731	40,400
Other property and services	147,000	146,830	194,800
	<u>2,272,558</u>	<u>2,270,109</u>	<u>2,265,658</u>
Depreciation by asset class			
Land and buildings	296,300	285,280	297,100
Furniture and equipment	10,600	8,027	13,300
Plant and equipment	185,900	185,413	241,000
Roads	1,671,900	1,671,248	1,605,700
Footpaths	15,000	14,550	15,400
Parks and ovals	33,800	36,138	34,800
Infrastructure Other	37,150	47,546	58,358
Playground Equipment	6,100	6,100	0
Airports	15,808	15,808	0
	<u>2,272,558</u>	<u>2,270,109</u>	<u>2,265,658</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	51,960	18,989	17,650
	<u>51,960</u>	<u>18,989</u>	<u>17,650</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	87,056	50,873	53,088
- Other funds	10,000	13,479	20,000
Other interest revenue (refer note 12)	15,900	17,422	17,400
	<u>112,956</u>	<u>81,774</u>	<u>90,488</u>
Other revenue			
Reimbursements and recoveries	172,396	126,362	37,777
Other	9,544		
	<u>181,940</u>	<u>126,362</u>	<u>37,777</u>

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

2. (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 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

2. (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 30 JUNE 2018

3. 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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	646,640	2,448,038	300,000
Cash - restricted	<u>2,376,772</u>	<u>3,523,240</u>	<u>2,006,306</u>
	<u><u>3,023,412</u></u>	<u><u>5,971,278</u></u>	<u><u>2,306,306</u></u>

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

Plant Replacement Reserve	360,977	423,392	424,517
Aged Care Units Reserve	91,645	169,020	146,627
Community Housing Reserve	0	39,103	39,206
Council Staff Housing Reserve	248,442	33,501	33,590
Employee Entitlements Reserve	95,749	93,414	93,663
Public Amenities & Buildings Reserve	257,105	552,005	244,773
Mt Marshall Aquatic Centre Development Reserve	939,883	868,179	809,452
Community Bus Replacement Reserve	117,949	115,072	115,379
Bencubbin Recreation Complex Reserve	38,272	1,138,653	8,166
Office Equipment Reserve	16,340	15,941	15,984
Economic Development Reserve	74,356	4,250	4,260
Integrated Planning/Financial Reporting Reserve	0	1,877	1,985
Beacon Accommodation Reserve	120,554	68,833	68,705
Medical Enhancement Reserve	7,500	0	0
Bencubbin Community Resource Centre Reserve	8,000	0	0
	<u><u>2,376,772</u></u>	<u><u>3,523,240</u></u>	<u><u>2,006,307</u></u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	470,414	1,752,370	1,467,643
Depreciation	2,272,558	2,270,109	2,265,658
(Profit)/loss on sale of asset	60,000	75,082	76,396
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	(5,000)	240,684	211,520
(Increase)/decrease in inventories	0	(2,575)	0
Increase/(decrease) in payables	0	497,113	4,466
Increase/(decrease) in employee provisions	0	14,587	168,764
Grants/contributions for the development of assets	<u>(2,751,808)</u>	<u>(1,670,467)</u>	<u>(2,748,198)</u>
Net cash from operating activities	<u><u>46,164</u></u>	<u><u>3,176,903</u></u>	<u><u>1,446,249</u></u>

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
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	0	0
Total amount of credit unused	<u>520,000</u>	<u>520,000</u>	<u>520,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>1,201,760</u>	<u>1,308,172</u>	<u>1,299,424</u>
Unused loan facilities at balance date (refer note 7)	<u>0</u>	<u>1,121,611</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	646,640	2,448,038
Cash - restricted reserves	3(a)	2,376,772	3,523,240
Receivables		265,683	265,683
Inventories		21,963	21,963
		<u>3,311,058</u>	<u>6,258,924</u>
Less: current liabilities			
Trade and other payables		(815,768)	(815,768)
Short term borrowings (overdraft)		0	0
Long term borrowings (loans)		(120,000)	(106,412)
Provisions		(211,123)	(228,574)
		<u>(1,146,891)</u>	<u>(1,150,754)</u>
Unadjusted net current assets		2,164,167	5,108,170
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with Local Government (Financial Management) Regulation 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(2,376,772)	(3,523,240)
Less: Current loans - clubs / institutions		(3,144)	3,144
Add: Current portion of borrowings		120,000	106,412
Add: Employee liabilities supported by cash backed reserves		95,749	93,414
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>1,787,900</u>

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program							2017/18 Budget total \$	2016/17 Actual total \$
	Governance \$	Health \$	Education and welfare \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$		
<u>Property, Plant and Equipment</u>									
Land and buildings			81,600	5,000	2,462,761		22,000	2,571,361	203,385
Plant and equipment	85,000	25,000		12,000		537,000		659,000	594,154
	85,000	25,000	81,600	17,000	2,462,761	537,000	22,000	3,230,361	797,539
<u>Infrastructure</u>									
Roads						2,172,228		2,172,228	1,869,516
Footpaths						20,000		20,000	20,623
Infrastructure Other				57,750	30,000			87,750	199,837
Airports						400,000		400,000	
	0	0	0	57,750	30,000	2,592,228	0	2,679,978	2,089,976
<u>Land Held for Resale</u>									
Land held for resale									0
Total acquisitions	85,000	25,000	81,600	74,750	2,492,761	3,129,228	22,000	5,910,339	2,887,515

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
			\$	\$	\$	\$	\$	\$
Governance		0	0	0	0	(2,329)	0	0
General Purpose Funding	47,000	60,000	13,000	0	0	0	0	0
Health	0	60,000	60,000	0	0	0	0	0
Housing	105,000	20,000	0	(85,000)	0	(53,573)	0	(54,396)
Transport	168,000	120,000	0	(48,000)	19,208	(38,388)	2,000	(24,000)
	320,000	260,000	73,000	(133,000)	19,208	(94,290)	2,000	(78,396)

<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
			\$	\$	\$	\$	\$	\$
Land and buildings	105,000	20,000	0	(85,000)	0	(53,573)		(54,396)
Furniture and equipment	0	0	0	0	0	0	0	0
Plant and equipment	215,000	240,000	73,000	(48,000)	19,208	(40,717)	2,000	(24,000)
	320,000	260,000	73,000	(133,000)	19,208	(94,290)	2,000	(78,396)

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 118 - Staff Housing	114,773	0	55,613	52,278	59,160	114,773	6,348	9,629
Recreation and culture								
Loan 121 - Bencubbin Rec Con	432,600	0	14,699	0	417,901	432,600	16,515	2,920
Loan 122 - Bencubbin Rec SAF	491,300	0	16,693	0	474,607	491,300	18,756	3,317
Loan 123 - Bencubbin Rec Con	250,000	0	8,494	0	241,506	250,000	9,544	1,688
Economic services								
Loan 117	0	0	0	11,661	0	0	0	64
	1,288,673	0	95,499	63,939	1,193,174	1,288,673	51,163	17,618
Self Supporting Loans								
General Purpose Funding								
Loan 119 - Benny Mart	19,499	0	10,913	10,332	8,586	19,499	797	1,371
	19,499	0	10,913	10,332	8,586	19,499	797	1,371
	1,308,172	0	106,412	74,271	1,201,760	1,308,172	51,960	18,989

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

The Shire will be borrowing any further funds during 2017/18.

(c) Unspent borrowings

The Shire of Mt Marshall had unspent borrowing funds as at 30th June 2017 in relation to the redevelopment of the Bencubbin Recreation Centre. These funds totalling \$1,121,661 had been deposited in the Bencubbin Recreation Complex Reserve as at 30 June to be withdrawn as required during construction in 2017/18.

The Shire is not expected to have any unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire of Mount Marshall has not utilised its prearranged \$500,000 overdraft facility with the Bendigo Bank during 2016/17. It is not anticipated that this facility will be required to be utilised during 2017/18.

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
General rate								
UV	0.018321	310	69,319,494	1,270,002	0	0	1,270,002	1,230,225
GRV	0.126380	131	765,707	96,770	0	0	96,770	93,498
Mining	0.018321	1	41,090	753	0	0	753	787
Sub-Totals		442	70,126,291	1,367,525	0	0	1,367,525	1,324,510
Minimum payment	\$							
UV	395	42	194,853	16,590	0	0	16,590	8,740
GRV	395	25	53,998	9,875	0	0	9,875	15,960
Mining	395	12	10,593	4,740	0	0	4,740	2,280
Sub-Totals		79	259,444	31,205	0	0	31,205	26,980
		521	70,385,735	1,398,730	0	0	1,398,730	1,351,490
Discounts/concessions (<i>Refer note 13</i>)							(50,000)	(47,747)
Movement in Excess Rates							(3,536)	2,347
Ex Gratia Rates							15,000	14,542
Rates Written off							(200)	(208)
Total amount raised from general rates							1,359,994	1,320,424
Specified area rates (<i>Refer note 10</i>)							28,262	7,186
Total rates							1,388,256	1,327,610

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Differential rates were not charged in 2016/17 and will not be charged in 2017/18.

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Plant Replacement Reserve	423,392	10,585	(73,000)	360,977	414,163	9,229	0	423,392	414,163	10,354	0	424,517
Aged Care Units Reserve	169,020	4,225	(81,600)	91,645	66,563	102,457	0	169,020	66,563	101,664	(21,600)	146,627
Community Housing Reserve	39,103	0	(39,103)	0	38,250	853	0	39,103	38,250	956	0	39,206
Council Staff Housing Reserve	33,501	214,941	0	248,442	32,771	730	0	33,501	32,771	819	0	33,590
Employee Entitlements Reserve	93,414	2,335	0	95,749	91,379	2,035	0	93,414	91,379	2,284	0	93,663
Public Amenities & Buildings Reserve	552,005	13,800	(308,700)	257,105	539,972	12,033	0	552,005	539,974	13,499	(308,700)	244,773
Mt Marshall Aquatic Centre Development	868,179	71,704	0	939,883	740,929	127,250	0	868,179	740,929	68,523	0	809,452
Community Bus Replacement Reserve	115,072	2,877	0	117,949	112,565	2,507	0	115,072	112,565	2,814	0	115,379
Bencubbin Recreation Complex Reserve	1,138,653	28,466	(1,128,847)	38,272	7,968	1,182,924	(52,239)	1,138,653	7,967	199	0	8,166
Office Equipment Reserve	15,941	399	0	16,340	15,594	347	0	15,941	15,594	390	0	15,984
Economic Development Reserve	4,250	70,106	0	74,356	4,156	94	0	4,250	4,156	104	0	4,260
Integrated Planning/Financial Reporting F	1,877	0	(1,877)	0	16,571	306	(15,000)	1,877	16,571	414	(15,000)	1,985
Beacon Accommodation Reserve	68,833	51,721	0	120,554	42,639	26,194	0	68,833	42,639	26,066	0	68,705
Medical Enhancement Reserve	0	7,500	0	7,500	0	0	0	0	0	0	0	0
Bencubbin Community Resource Ce	0	8,000	0	8,000	0	0	0	0	0	0	0	0
	<u>3,523,240</u>	<u>486,659</u>	<u>(1,633,127)</u>	<u>2,376,772</u>	<u>2,123,520</u>	<u>1,466,959</u>	<u>(67,239)</u>	<u>3,523,240</u>	<u>2,123,521</u>	<u>228,086</u>	<u>(345,300)</u>	<u>2,006,307</u>

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED 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:

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement Reserve	Note 1	To fund the purchase of road construction plant, so as to avoid undue heavy burden in a single year.
Aged Care Units Reserve	Note 1	To fund capital works on existing Aged Care Units or construction of new Aged Care Units.
Community Housing Reserve	Note 1	To fund future maintenance of Homeswest Joint Venture/Community Housing projects.
Council Staff Housing Reserve	Note 1	To fund the replacement of staff housing and any major maintenance.
Employee Entitlements Reserve	Note 1	To be used to fund Long Service Leave required/other accrued leave.
Public Amenities & Buildings Reserve	30/Jun/20	To help fund future building maintenance requirements to the shire's buildings.
Mt Marshall Aquatic Centre Development	30/Jun/19	To finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
Community Bus Replacement Reserve	30/Jun/18	To finance the replacement of the community bus.
Bencubbin Recreation Complex Reserve	30/Jun/18	To provide funding for future extensions to the Bencubbin Recreation Complex.
Office Equipment Reserve	Note 1	To replace office equipment as required.
Economic Development Reserve	Note 1	To set aside funds for Economic Development initiatives.
Integrated Planning/Financial Reporting F	30/Jun/18	To set aside funds for expenditure on Council's integrated planning process.
Beacon Accommodation Reserve	30/Jun/19	To set aside funds for reconstruction or major maintenance on the Beacon Barracks.
Medical Enhancement Reserve	Note 1	To be used for projects that may arise through the NEWROC Health Strategy
Bencubbin Community Resource Centre Reserve	Note 1	To be used for refurbishment of the Bencubbin Community Resource Centre
	Note 1	Reserve 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 30 JUNE 2018**

10. SPECIFIED AREA RATE

	Basis of valuation	Rate in \$	Rateable value \$	2017/18 Budgeted specified area rate revenue \$	2017/18 Interim specified area rate revenue \$	2017/18 Back specified area rate revenue \$	2017/18 Total specified area rate revenue \$	2016/17 Actual revenue \$
Specified area rate								
Bencubbin Multipurpose Complex Redevelopment								
	GRV	0.005	509,970	2,346	0	0	2,346	
	UV	0.001	34,099,760	25,916	0	0	25,916	
			34,609,730	28,262	0	0	28,262	7,186

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs \$	Budgeted rate set aside to reserve \$	Reserve Amount to be applied to costs \$
Specified area rate					
Bencubbin Multipurpose Complex Redevelopment					
	Servicing a loan for the redevelopment of the Bencubbin Multipurpose Complex	The area to which Specified Area Rates apply is identified on a map of the Shire which is attached as	35,449	0	7,186
			35,449	0	7,186

11. SERVICE CHARGES

The Shire of Mount Marshall did not levy any Service Charges in 2016/17 and will not do so during 2017/18.

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Full Payment and/or First Instalment	6/10/2017	0	0.00%	11.00%
Second Instalment	8/12/2017	12	5.00%	11.00%
Third Instalment	9/02/2017	12	5.00%	11.00%
Fourth Instalment	#####	12	5.00%	11.00%

	2017/18 Budget \$	2016/17 Actual \$
Instalment plan admin charge revenue	1,200	1,155
Instalment plan interest earned	1,500	1,509
FESA Penalty Interest	500	497
Unpaid rates interest earned	15,400	15,417
	<u>18,600</u>	<u>18,577</u>

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$
Rates	5%	50,000	47,747
		<u>50,000</u>	<u>47,747</u>

Discount applies if rates, (including arrears, waste and service charges) are paid in full within 21 days of the issue date of the rate notice.

Waivers or concessions

The Shire has not applied and waivers or concessions in relation to Rates in 2016/17 and does not intend to in 2017/18.

SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	1,400	1,806
General purpose funding	2,700	1,155
Law, order, public safety	1,400	1,446
Health	0	0
Education and welfare	41,500	40,496
Housing	167,420	167,501
Community amenities	109,524	96,744
Recreation and culture	10,504	7,032
Transport	0	0
Economic services	196,434	201,147
Other property and services	21,000	7,046
	<u>551,882</u>	<u>524,373</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	273
General purpose funding	1,178,694	3,386,783
Law, order, public safety	11,543	14,303
Health	0	0
Education and welfare	39,601	39,374
Housing	3,400	2,080
Community amenities	28,875	33,000
Recreation and culture	1,000	0
Transport	265,320	0
Economic services	25,500	0
Other property and services	48,100	43,294
	<u>1,602,033</u>	<u>3,519,107</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	0
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	0
Recreation and culture	1,017,400	36,626
Transport	1,734,408	1,633,841
Economic services	0	0
Other property and services	0	0
	<u>2,751,808</u>	<u>1,670,467</u>

**SHIRE OF MT MARSHALL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	33,000	31,821
Mayor/President's allowance	5,250	5,250
Deputy Mayor/President's allowance	1,313	1,313
Travelling expenses	14,000	12,157
Telecommunications allowance	15,500	11,903
	<u>69,063</u>	<u>62,444</u>

17. 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:

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Police Licensing	36,023	210,000	(240,000)	6,023
Aged Care Beautification	829	0	0	829
Unclaimed Monies	59	0	0	59
Nomination Deposits	0	160	(160)	0
Tree Planting Nursery	1,000	0	0	1,000
Housing Bonds	9,580	0	0	9,580
Staff Social Club	4,280	0	0	4,280
Deposit on Land	1,000	0	0	1,000
Rehabilitation Bonds	5,000	0	0	5,000
	<u>57,771</u>	<u>210,160</u>	<u>(240,160)</u>	<u>27,771</u>

18. MAJOR LAND TRANSACTIONS

There are no major land transactions anticipated in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

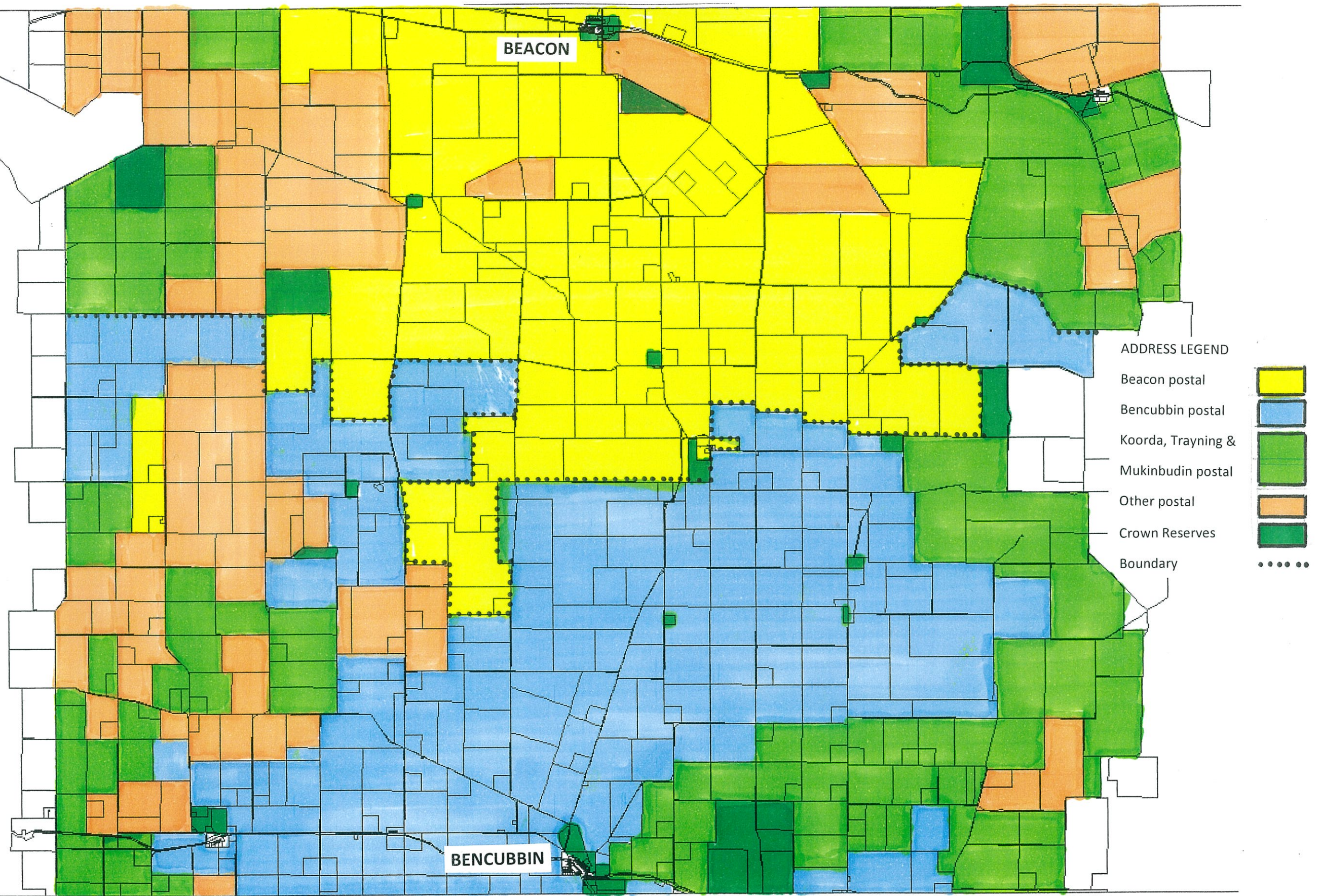
It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Mount Marshall is part of the NEW Health group which provides health services in the north east wheatbelt. From 1 July 2017, the Shire of Mount Marshall is managing the income and expenditure for this arrangement.

SPECIFIED AREA RATE MAP

(Northern Boundary)



SHIRE OF MT MARSHALL
Summary Of Schedules - Schedule 2
For Period Ended
30 June 2018

30 June 2018							
	Sched No	2017/18 Budget		2016/17 Actuals		2016/17 Budget	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING							
General Purpose Funding	3	2,702,903	89,371	4,836,924	106,516	3,589,641	64,551
Governance	4	28,399	431,176	49,490	357,127	9,249	387,232
Law, Order & Public Safety	5	13,443	112,080	16,246	90,872	16,003	113,226
Health	7	190,800	327,025	0	146,457	0	161,884
Education & Welfare	8	81,101	243,435	80,434	219,609	77,674	230,311
Housing	9	170,820	541,937	172,430	389,369	163,020	367,283
Community Amenities	10	111,024	257,623	101,683	249,870	90,890	231,053
Recreation & Culture	11	34,049	849,490	24,268	769,217	56,523	903,352
Transport	12	2,006,528	2,771,955	1,659,802	2,793,297	1,714,118	2,711,490
Economic Services	13	221,935	562,388	201,433	375,237	204,163	392,933
Other Property & Services	14	74,600	24,981	56,581	18,976	80,100	41,225
Total Operating		5,635,602	6,211,462	7,199,291	5,516,547	6,001,380	5,604,539
CAPITAL							
General Purpose Funding	3	10,913	10,913	10,332	10,332	10,332	10,332
Governance	4	0	85,000	0	55,338	0	65,000
Law, Order & Public Safety	5	0	0	0	0	0	0
Health	7	0	25,000	0	0	0	0
Education & Welfare	8	0	81,600	0	10,812	0	21,600
Housing	9	0	55,613	(0)	52,278	0	52,278
Community Amenities	10	28,875	74,750	33,000	106,687	0	140,691
Recreation & Culture	11	1,025,894	2,532,647	36,626	257,139	1,070,800	2,857,347
Transport	12	0	3,129,228	0	2,428,954	0	2,770,313
Economic Services	13	0	22,000	0	40,245	0	29,661
Other Property & Services	14	0	0	0	(0)	0	0
Total Capital		1,065,682	6,016,750	79,959	2,961,785	1,081,132	5,947,223
TOTAL INCOME & EXPENDITURE		6,701,284	12,228,212	7,279,249	8,478,332	7,082,513	11,551,762
RESERVE MOVEMENTS/NEW LOANS							
Transfer to Reserves			486,659		1,466,962		228,088
Proceeds of New Debentures		0		1,173,900		1,173,900	
Transfer from Reserves		1,633,128		67,239		345,300	
Total Reserve Movements		1,633,128	486,659	1,241,139	1,466,962	1,519,200	228,088
Less Depn For Year		2,272,558		2,270,083		2,265,658	
Plus Loss on Sale of Asset		133,000		75,081		76,396	
Less Profit on Sale of Asset			13,000				
Movements in Accruals		0		2,035		0	
Plus value Of assets Sold		200,000		130,728		115,000	
		10,939,970	12,727,872	10,998,316	9,945,294	11,058,766	11,779,849
Surplus July 1 B/Fwd							
Muni Funds		1,787,902		734,880		721,082	
		12,727,872	12,727,872	11,733,196	9,945,294	11,779,848	11,779,849
Balance Carried Forward							
Muni Fund			0		0		0
		12,727,872	12,727,872	11,733,196	9,945,294	11,779,848	11,779,849
Surplus/(Deficit)		(0)		1,787,902		0	
		12,727,872	12,727,872	11,733,196	11,733,196	11,779,848	11,779,849

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

03 General Purpose Funding

031 Rates Revenue

General Rates

0312001	Rates - UV			(1,270,002)		(1,230,225)		(1,230,024)	
	69,319,494	@	0.01832	310 Properties					
0312011	Rates - GRV			(96,770)		(93,498)		(93,498)	
	765,707	@	0.12638	131 Properties					
0312021	Rates Minimum - UV			(9,875)		(8,740)		(8,740)	
	194,853	@	\$395	25 Properties					
0312031	Rates Minimum - GRV			(16,590)		(15,960)		(15,960)	
	53,998	@	\$395	42 Properties					
0312040	Rates Minimum - Mining			(5,493)		(3,067)		(3,067)	
	41,090	@	0.01832	1 Properties					
	10,593	@	\$395	12 Properties					
				\$753					
				\$4,740					
Total General Rates Levied				(1,398,730)		(1,351,489)		(1,351,288)	
0311001	Rates Discount			50,000		47,747		75,000	
Rates to be Raised				(1,348,730)		(1,303,742)		(1,276,288)	

Other Income in Relation to Rates

0311011	Rates Written-off/Adjustments			200		208		1,900	
0312051	Rates Penalty			(15,400)		(15,417)		(16,900)	
0312151	CBH Contribution to Rates			(15,000)		(14,542)		(14,300)	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(28,262)		(7,186)		(7,968)	
0312171	Rates - Back Rates			0		0		0	
0312181	Movement in Excess Rates			3,537		(2,347)		11,099	
0312191	Rates Debt Collection Income			(20,000)		(38,705)		0	
0332031	Rates Instalment Interest Fee			(1,500)		(1,509)		0	
0332041	Rates Administration Fee			(1,200)		(1,155)		(900)	
				(77,625)		(80,654)		(27,069)	

031 Rates Revenue Expenses

0311021	Valuation Expenses				13,000		8,543		8,900
0311061	Rates Debt Collection Expense				20,000		40,123		0
0311552	Alloc Administration Expenses				55,574		56,478		54,273
Total					88,574		105,144		63,173

Budget 2017/18 Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
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	(726,090)		(2,120,175)		(1,398,711)	
1222041	Federal - Financial Assistance Grant - Roads	(452,604)		(1,266,608)		(813,107)	
0332001	Pens Deferred Rates Int Grant	0		(15)		0	
0332011	Interest on Investments	(10,000)		(13,479)		(20,000)	
0332021	Interest on Reserves	(87,056)		(50,873)		(53,088)	
0332091	Interest On Self Supporting Loan	(797)		(1,378)		(1,378)	
Total		(1,276,548)		(3,452,528)		(2,286,284)	

Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting		797		1,371		1,378
Total			797		1,371		1,378

Capital Income

0334040	Loan Principal Receivable - Loan 119	(10,913)		(10,332)		(10,332)	
Total		(10,913)		(10,332)		(10,332)	

Capital Expenditure

0333001	Principal Repayment on Loan 119		10,913		10,332		10,332
0333050	Transfer of Interest to Reserves		0		0		0
Total			10,913		10,332		10,332

03 General Purpose Funding Totals

Total Operating Income	(2,702,903)	(4,836,924)	(3,589,641)
Total Operating Expenditure	89,371	106,516	64,551
Total Capital Income	(10,913)	(10,332)	(10,332)
Total Capital Expenditure	10,913	10,332	10,332

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

041 Members of Council

Operating Income

0412001 Reimbursement - Members of Council	0		0		0	
Total	0		0		0	

Operating Expenditure

0411001 Travelling Expenses- Councillors		14,000		12,157		14,000
0411011 Conference Expenses - Councillors		22,500		14,060		19,500
0411021 Election Expenses		12,000		1,410		0
0411031 President's Allowance		5,250		5,250		5,250
0411041 Deputy President's Allowance		1,313		1,313		1,313
0411051 Refreshments & Receptions		11,000		6,785		10,000
0411061 Insurance - Councillors		4,050		3,975		4,050
0411071 Subscriptions		39,915		30,184		32,461
WALGA	19,400					
LG Professionals	500					
Heartlands Western Australia inc	385					
Great Eastern Country Zone WALGA	4,300					
Rural Water Council	160					
Beacon Central CRC Corporate Membership	70					
CEACA	14,000					
Eastern Wheatbelt Biodiversity Group	100					
Other	1,000					
0411082 Other Minor Expenditure Members of Council		1,500		1,452		1,000
0411091 Telephone Subsidy - Councillors		15,500		11,903		16,600
0411092 Councillor iPad Expenses		5,000		2,896		5,000
0411101 Councillors Fees		33,000		31,821		33,000
0411121 Training - Elected Member		4,000		1,510		2,500
0411151 Maintenance - Council Chambers		1,500		1,318		1,300
0411161 Public Relations & Donations		12,500		2,365		10,500
Lions Rates	450					
Beacon Central Rates	1,100					
Staff Retirement/Resignation Gift/Function	2,500					
Promotional Materials	250					
Ties	400					
Councillor Retirement - Gift / Function	1,000					
New Councillor Function	500					
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		177,143		170,786		172,998
Total		360,171		299,184		329,472

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

042 Administration General

Operating Income

0422011	Profit on Disposal Of Asset	(13,000)		0		0	
0422021	Interest on Overdue Debtors	0		0		0	
0422023	Debt Collection Income	(5,000)		(8,375)		0	
0422041	Roundings Surplus/Deficit	1		1		1	
0422061	Photocopying & Secretarial	(200)		(329)		(50)	
0422062	Freedom of Information Fees	0		0		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(5,000)		(22,959)		(4,000)	
0422072	Admin Reimbursement - Paid Parental Leave	0		(12,079)		0	
0422081	Rate Enquiry Fees	(500)		(753)		(1,000)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,000)	
0422101	EFTPOS Charges	(700)		(725)		(200)	
Total		(28,399)		(49,218)		(9,249)	

Operating Expenditure

0411141	Depreciation - Land & Buildings		14,700		14,696		14,700
0421001	Workers Comp - Administration		16,500		12,727		14,000
0421011	Salaries - Administration		490,737		500,092		495,821
0421012	Removal Expenses		6,000		500		6,000
0421013	Recruitment fees		10,000		13,423		10,000
0421022	Accrued Annual & LSL - Administration Staff		0		8,811		0
0421031	Superannuation - Administration		68,032		60,645		68,170
0421051	Other Expenses - Administration		5,000		4,788		5,000
0421071	Office Equipment Maintenance - Admin		8,000		317		8,000
0421072	Records Management		29,000		0		0
0421081	Computer Equipment Maintenance - Admin		10,000		10,374		21,000
	3 x PC's	4,500					
	Computer equipment maintenance	5,500					
0421091	Telephone - Admin		17,000		14,506		17,000
0421101	Advertising - Administration		8,000		6,290		8,000
0421111	Photocopier Supplies		5,000		4,080		5,000
0421121	Postage		2,000		1,864		1,700
0421131	Bank Fees		5,000		6,664		3,000
0421141	Vehicle Expenses - Admin		16,000		15,460		16,000
0421151	Travel & Accommodation - Admin		4,500		3,531		4,500
0421161	Audit Fees		25,000		23,901		40,000
0421181	Legal Expenses		20,000		10,599		20,000
0421191	Electricity - Admin		5,000		4,210		5,000
0421211	Insurance - Admin Building		3,500		3,259		3,500
0421231	Training Expenses - Admin		7,000		4,860		7,000
0421251	Consultants - Admin		107,500		44,674		77,500
	Fringe Benefits Tax Return	2,500					
	Integrated Planning	35,000					
	Asset Management Plan	30,000					
	CEO Review	5,000					
	Community Consultation	5,000					
	Accounting Support	30,000					
0421261	Insurance - Admin		23,000		23,039		23,000
0421271	Loss on Sale of Asset - Admin		0		2,329		0
0421281	Depreciation - Admin Furniture & Equipment		0		0		1,500
0421283	Depreciation- Admin - Plant & Equipment		8,200		7,913		5,200
0421291	Printing & Stationery - Admin		10,000		7,037		10,000
0421301	Fringe Benefits Tax - Admin		7,500		10,655		7,500
0421321	Conference Expenses - Admin		8,000		4,777		10,000
0421331	Staff Uniform - Admin		3,000		2,739		3,200
0421351	Debt Write-off		5,000		16,003		0
0421361	Minor Office Equipment		2,000		564		2,000
0421371	Computer Support & Software Subscriptions		49,274		54,024		61,525
	Annual IT Vision Licence	22,184					
	Synergy/Soft Database & User Licence	1,690					
	IT Vision support	1,000					
	IT Vision User Group Subscription	650					
	WALGA Web Hosting	12,000					
	PCS Computer Support	10,000					
	Adobe	650					
	Indesign	600					
	Other	500					
0421381	Maintenance - Administration Building		29,573		20,189		29,818
	01 Wages	9,337					
	01 Wages Overheads	6,536					
	10 Materials	5,700					
	11 Contracts	8,000					
0421402	Administration Rental Subsidy - Exp		13,000		11,336		13,000
0421999	Less Admin Allocated		(1,042,016)		(930,878)		(1,017,635)
			0		0		(0)

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

043 Other Governance

Operating Income

0432003	Community Event Sponsorship	0		(273)		0	
Total		0		(273)		0	

Operating Expenditure

0411401	Alloc Administration Expenses		27,787		24,134		27,138
0431001	NEWROC		32,718		13,000		8,000
	Subscription	14,000					
	Telecommunications Grant	18,718					
0431011	Junior Council		500		296		700
0431021	Community Events & Functions		10,000		8,592		10,000
0441021	RTG Expenditure		0		11,922		11,922
	Return Unspent Grants						
Total			71,005		57,944		57,760

Transfers from Reserves/Debenture Proceeds

0433051	Transfer from Integrated Plan/Financial Reporting Res	(1,878)		(15,000)		(15,000)	
		(1,878)		(15,000)		(15,000)	

Other Capital Income

0422012	Proceeds On Disposal of Asset	(60,000)		(20,000)		(20,000)	
0422022	Realisation On Disposal of Asset	60,000		20,000		20,000	
		0		0		0	

Capital Expenditure

0422030	Transfer to Employee Entitlements Reserve		2,335		2,035		2,284
0422040	Transfer to Office Equipment Reserve		399		347		390
0423031	Purchase Vehicle - Admin		85,000		55,338		65,000
0423021	Purchase Furniture & Equipment		0		0		0
0433050	Transfer to Integrated Plann/Fin Reporting Reserve		0		306		414
Total			87,734		58,026		68,089

04 Governance Totals

Total Operating Income	(28,399)	(49,490)	(9,249)
Total Operating Expenditure	431,176	357,127	387,232
Total Transfers from Reserves/Debenture Proceeds	(1,878)	(15,000)	(15,000)
Total Other Capital Income	0	0	0
Total Capital Expenditure	87,734	58,026	68,089

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

051 Fire Prevention

Operating Income

0332061	FESA - CAT 5 Misc Penalty	(500)		(497)		(500)	
0512001	Reimbursements Fire Prevention	0		0		0	
0512011	Grant - FESA	(11,543)		(14,303)		(14,303)	
Total		(12,043)		(14,799)		(14,803)	

Operating Expenditure

0511001	Fire Insurance		5,790		5,436		7,500
0511011	Office Expenses - Advertising, Telephone, Sundry		400		4		400
0511021	Purchase of Minor Equipment - Protective Clothing		3,000		2,924		3,000
0511031	Communication Maintenance & Repairs		1,670		1,838		1,670
05	Insurance	70					
10	Telephone	1500					
10	Other R&M	100					
0511041	Fire Equipment Maintenance		10,000		6,922		3,500
0511051	Fire Fighting		216		0		939
01	Wages	127					
01	Wages Overheads	89					
0511061	Fire Fighting - Training		2,000		0		2,000
0511071	Fire Sheds Maintenance		1,800		1,868		1,800
07	Synergy	600					
05	Insurance	400					
10	ESL	200					
10	R&M	600					
0511081	Protective Burning		200		168		1,200
0511091	Fire Breaks		1,731		1,424		2,041
01	Wages	518					
01	Wages Overheads	363					
18	Plant	550					
19	Depreciation	300					
0511400	Alloc Administration Expenses		31,260		22,525		30,506
0511401	Depreciation Fire Prevention Land & Bldgs		4,500		4,324		4,500
0511402	Depreciation Fire Prevention Plant & Equip.		15,200		15,190		13,100
0511404	Depreciation Fire Infra Other		300		340		300
Total			78,067		62,962		72,456

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

052 Animal Control

Operating Income

0522021 Dog Registration Fees

Total

(1,400)		(1,446)		(1,200)	
(1,400)		(1,446)		(1,200)	

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		500
	500		0		500
	200		9		200
	7,000		6,545		7,000
	15,633		12,449		15,268
	0		0		0
	23,833		19,003		23,468

053 Other Law, Order and Public Safety

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0531001 Emergency Management Expenses

0531400 Alloc Administration Expenses

1481011 Vandalism Repairs

Total

	1,000		2,604		8,325
	8,680		6,254		8,477
	500		50		500
	10,180		8,907		17,302

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	(13,443)	(16,246)	(16,003)
Total Operating Expenditure	112,080	90,872	113,226
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
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

	36,000		33,182		35,410
	13,894		9,117		6,785
	49,894		42,299		42,195

074 Health - Pest Control

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0741001 Mosquito Control
01 Wages 2,191
01 Wages Overheads 1,533
10 Materials 500
0741011 Alloc Administration Expenses

Total

	4,224		55		3,638
	6,947		6,241		6,785
	11,171		6,296		10,423

075 Health - Preventative Services Other

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0751001 Analytical Expenses
0751400 Alloc Administration Expenses

Total

	400		350		400
	6,947		5,830		15,268
	7,347		6,180		15,668

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

076 Other Health

Operating Income	0	0	0	0
Total	0	0	0	0

Operating Expenditure

0760151	Bencubbin Silver Chain Garden Maintenance		2,500		2,167		1,000
0761001	Ambulance Services		300		271		300
0761002	Ambulance Sheds		200		230		200
0761011	Hospital		0		0		0
0761021	NEWROC Medical Fund Contribution		0		6,250		6,250
0761041	Silver Chain House - Beacon - Maintenance		6,080		5,882		2,480
	06 Water	400					
	05 Insurance	680					
	10 R&M	4,000					
	15 Rates	1,000					
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		15,633		12,906		15,268
0761500	Medical Practice Expenses - 30% Share		60,000		60,781		60,000
0761550	Health - Legal Expenses		5,000		186		5,000
Total			92,813		91,682		93,598

Capital Expenditure

0763001	Transfer to Medical Enhancement Reserve	7,500	0	0
Total		7,500	0	0

077 NEW Health

Operating Income

0772001	NEW Health Reimbursements	(130,800)		0		0
0772099	NEW Health Profit on Disposal of Asset	(60,000)		0		0
Total		(190,800)		0		0

Operating Expenditure

0771001	NEW Health Wages	105,000	0	0
0771002	NEW Health Annual Leave	0	0	0
0771003	NEW Health Superannuation	16,500	0	0
0771004	NEW Health Telephone	3,500	0	0
0771005	NEW Health Rent	9,500	0	0
0771006	NEW Health Staff Training	3,000	0	0
0771007	NEW Health Administration and Insurance Expenses	7,800	0	0
0771008	NEW Health FBT	6,500	0	0
0771009	NEW Health Parts & Repairs	2,000	0	0
0771010	NEW Health Fuel & Oils	6,500	0	0
0771011	NEW Health Clothing Allowance	600	0	0
0771012	NEW Health Contract Building Surveyor	2,400	0	0
0771013	NEW Health Computer Equipment	2,500	0	0
0771099	NEW Health Loss on Disposal of Asset	0	0	0
Total		165.800	0	0

Capital Income

0774001	NEW Health Proceeds on Disposal of Asset	60,000		0		0
0774002	NEW Health Realisation on Disposal of Asset	(60,000)		0		0
		0		0		0

Capital Expenditure

0773001	NEW Health Purchase of Motor Vehicle	25,000	0	0
		25,000	0	0

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

07 Health Totals

Total Operating Income	(190,800)	0	0
Total Operating Expenditure	327,025	146,457	161,884
Total Capital Income	0	0	0
Total Capital Expenditure	32,500	0	0

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

08 Education and Welfare

081 Other Education

Operating Income

0812001 Childcare Fees Charged

(20,000)		(18,975)		(17,000)	
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Total

(20,000)		(18,975)		(17,000)	
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Operating Expenditure

0811001 School Grounds

	600		573		0
--	-----	--	-----	--	---

0811002 Little Bees Family Day Care Salaries

	54,974		42,431		54,974
--	--------	--	--------	--	--------

01 Wages

50,204

02 Superannuation

4,769

0811003 Little Bees Family Day Care Expenses

	5,000		6,148		5,000
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0811051 Depreciation Land & Buildings - Other Education

	14,500		14,480		14,300
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0811400 Alloc Administration Expenses

	8,680		8,309		6,785
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Total

	83,754		71,942		81,059
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082 Aged & Disabled Welfare

Operating Income

0822011 Reimbursement

0		(364)		0	
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0822021 Rent - Aged Care Units

(21,500)		(21,520)		(21,400)	
----------	--	----------	--	----------	--

0822032 Grant - Aged Friendly Communities

0		0		0	
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Total

(21,500)		(21,884)		(21,400)	
-----------------	--	-----------------	--	-----------------	--

Operating Expenditure

0821001 Senior Citizen's/Masonic Hall

	4,695		3,068		4,534
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06 Water

300

01 Labour

1,544

01 Labour Overheads

1,081

05 Insurance

600

10 R&M

420

07 Electricity

320

15 Rates

430

0821021 Annual Senior's Trip

	2,700		3,439		2,700
--	-------	--	-------	--	-------

0821031 Aged Care Units

	51,375		35,612		37,258
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01 Labour

7,568

01 Labour Overheads

5,297

05 Insurance

1,820

06 Water

3,000

10 R&M

30,000

07 Electricity

90

15 Rates

3,300

10 CRC Sec Services

300

0821421 Improvements for Seniors - Aged Care Grant

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

ACROD Parking

Improved footpaths/ paving in key access routes in Bencubbin

0821051 Depreciation - Welfare Aged Land & Bldgs.

	12,000		11,966		12,000
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0821400 Alloc Administration Expenses

	6,947		9,441		6,785
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Total

	77,718		63,527		63,278
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Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

08 Education and Welfare

084 Other Welfare

Operating Income

0842002	Other Welfare - REIMBURSEMENT	0		(200)		0	
0842011	Reimbursement - Paid Parental Leave	0		0		0	
0842021	Family Support Grant	(39,601)		(39,374)		(39,274)	
Total		(39,601)		(39,574)		(39,274)	

Operating Expenditure

0841001	Family Support/Com. Dev. Officer - Salaries	61,614		58,434		58,362	
0841011	Family Support/Com. Dev. Officer - Superannuation	5,853		5,221		5,544	
0841021	Family Support/Com. Dev. Officer - Other	2,500		3,231		2,500	
0841031	Family Support/Com. Dev. Officer - LSL	0		0		0	
0841041	Family Support/Com. Dev. Officer - Annual Leave	0		0		0	
0841045	Accrued Annual and LSL - Family Support/Com. Dev. Officer	0		1,921		0	
0841051	Family Support/Com. Dev. Officer - Insurance	2,000		0		2,000	
0841061	Family Support/Com. Dev. Officer - Conference/Training	2,500		2,519		1,600	
0841111	Central Wheatbelt Agcare - Donation	550		0		700	
0841400	Alloc Administration Expenses	6,947		12,816		15,268	
Total		81,964		84,141		85,975	

Capital Income

0821039	Transfer from Aged Care Units Reserve	(81,600)		0		(21,600)	
Total		(81,600)		0		(21,600)	

Capital Expenditure

0821040	Transfer to Aged Care Units Reserve	4,225		102,457		101,664	
	<i>Interest</i>						
	<i>Resolution 2015/049 re CEACA</i>	4,225					
	<i>CEACA Land Assembly</i>	0					
0823041	Purchase Land & Buildings - Welfare Aged	81,600		0		21,600	
	<i>CEACA Land Assembly</i>						
0843041	Land & Buildings - Other Welfare	0		10,812		0	
Total		85,825		113,269		123,264	

0 0 0

08 Education and Welfare Totals

Total Operating Income	(81,101)	(80,434)	(77,674)
Total Operating Expenditure	243,435	219,609	230,311
Total Capital Income	(81,600)	0	(21,600)
Total Capital Expenditure	85,825	113,269	123,264

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing

091 Staff Housing

Operating Income Staff Housing

0422031	Admin Housing Rental Income	(4,400)		(4,440)		(7,600)	
0842001	Community Housing - Rent	(60,600)		(60,625)		(47,300)	
0912001	Engineering Housing Subsidy - Inc	(17,420)		(19,084)		(17,420)	
0912002	Administration Rental Subsidy - Inc	(13,000)		(11,336)		(13,000)	
1432001	Reimbursement Housing Expenses Engineering Staff	(3,400)		(3,383)		(3,100)	
1432011	Engineering Houses - Rent	(36,600)		(36,591)		(49,000)	
Total		(135,420)		(135,459)		(137,420)	

Operating Expenditure: Staff Housing

0421391	Interest on Loan 111		0		0		0
0841151	Depreciation - Staff Housing Land & Buildings		48,000		47,955		47,900
0901400	Allocation of Admin		29,521		24,662		28,830
0911204	Less Housing Expenses Allocated		0		0		0
0921281	Interest on Loan 118		6,348		9,629		9,683
1431211	Staff Housing Maintenance		0		74		0
1431251	Interest on Loan 115		0		0		0
9111001	Staff Housing Maintenance		159,185		113,541		116,728
Note: Refer separate Job Numbers for each house at end of this Schedule							
01	Wages	1,315					
01	Wages Overheads	920					
05	Insurance	11,650					
06	Water	12,000					
07	Electricity	2,200					
10	Materials	130,000					
18	Plant	700					
19	Depreciation	400					
Total			243,054		195,861		203,141

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing

093 Community Housing

Operating Income

0932001	Community Housing Reimbursements
1362001	Rental Income - Housing Other

0		(1,545)		0	
(35,400)		(35,425)		(25,600)	
(35,400)		(36,970)		(25,600)	

Total

Operating Expenditure: Public Housing

0841123	Community Housing Maintenance
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Note: Refer separate Job Numbers for each house at end of this Schedule

06	Water	8,000
01	Wages	1,315
01	Wages Overheads	920
05	Insurance	5,040
10	R&M	150,000
07	Electricity	2,600
15	Rates	8,900

1361041	Maintenance - Housing - Other
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Note: Refer separate Job Numbers for each house at end of this Schedule

01	Wages	534
01	Wages Overheads	374
06	Water	5,000
05	Insurance	2,500
10	R&M	10,000
15	Rates	3,500

0931010	Loss on Disposal of Sale of Housing
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Proceeds	(20,000)
Written down value	105,000

1361100	Depreciation Land & Buildings - Community Housing
---------	---

Total

176,775		85,171		79,214	
21,908		39,532		15,332	
85,000		53,573		54,396	
15,200		15,232		15,200	
298,883		193,508		164,142	

Transfers from Reserves

0841129	Transfer from Community Housing Reserve
---------	---

Total

(39,103)		0		0	
(39,103)		0		0	

Other Capital Income

0931110	Proceeds on Disposal of Housing Properties
0931120	Realisation on Disposal of Housing Properties

Total

(20,000)		(16,455)		0	
20,000		16,456		0	
0		0		0	

Capital Expenditure

0913042	Transfer to Housing Reserve
0841130	Transfer to Community Housing Reserve
0913002	Principal Repayment on Loan 118

Total

214,941		730		819	
0		853		956	
55,613		52,278		52,278	
270,553		53,860		54,054	

(0)

0

(0)

Budget 2017/18**Shire of Mt Marshall***Detail 16/17*

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing**09 Housing totals**

Total Operating Income	(170,820)	(172,430)	(163,020)
Total Operating Expenditure	541,937	389,369	367,283
Total Transfers from Reserves	(39,103)	0	0
Total Other Capital Income	0	0	0
Total Capital Expenditure	270,553	53,860	54,054

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 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

101 Sanitation - Household Refuse

Operating Income

1012001	Charges - Residential Rubbish Collection
1022021	Charges - Recycling Collection

(51,750)		(41,400)		(42,900)	
(32,087)		(25,670)		(30,090)	
(83,837)		(67,070)		(72,990)	

Total

Operating Expenditure

1011001	Domestic Collection		24,558		24,315		26,356
	Avon Waste						
1011002	Recycling Kerbside Collection		25,981		25,724		26,896
	Avon Waste						
1011011	Refuse Site Maintenance		43,279		43,214		24,578
	01 Wages	3,576					
	01 Wages Overheads	2,503					
	10 Materials	18,100					
	11 Contractors	10,000					
	18 Plant	5,900					
	19 Depreciation	3,200					
1011051	Depreciation - Land & Buildings		1,700		1,692		1,700
1011400	Alloc Administration Expenses		15,633		14,139		15,268
Total			111,152		109,083		94,798

102 Sanitation - Other

Operating Income

1022001	Charges - Commercial Refuse Removal
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(17,687)		(14,150)		(8,400)	
(17,687)		(14,150)		(8,400)	

Total

Operating Expenditure

1021001	Refuse Collection - Industrial & Commercial		12,701		11,608		9,569
	01 Wages	3,765					
	01 Wages Overheads	2,636					
	10 Materials	2,000					
	18 Plant	100					
	11 Contracts	4,200					
1021031	Clean-up Days		0		0		0
1021011	Refuse Collection - Street Bins		5,400		5,219		7,800
1021041	Waste & Recycling Education		0		0		0
1021052	Plant & Equipment Dep'n Sanitation		100		136		400
1021400	Alloc Administration Expenses		15,633		13,728		15,268
Total			33,834		30,691		33,037

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

103 Sewerage

Operating Income

1032001 Septic Tank Pump Outs

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

1032011 Other Septic Tank Fees

0		(236)		0	
---	--	-------	--	---	--

Total

0		(236)		0	
---	--	-------	--	---	--

Operating Expenditure

1031001 Septic Tank Pump Outs

	0		80		0
--	---	--	----	--	---

01 Wages

0

1031011 Pressure Line Sewer Maintenance

	1,000		0		1,000
--	-------	--	---	--	-------

1031051 Land & Buildings - Dep'n Sewerage

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

1031053 Sewage - Depreciation

	600		599		600
--	-----	--	-----	--	-----

1031400 Alloc Administration Expenses

	6,947		9,953		8,477
--	-------	--	-------	--	-------

Total

	8,547		10,632		10,077
--	-------	--	--------	--	--------

104 Protection of Environment

Operating Income

1042012 Reimbursement - Protection of Environment

(1,500)		(4,939)		(1,500)	
---------	--	---------	--	---------	--

Total

(1,500)		(4,939)		(1,500)	
---------	--	---------	--	---------	--

Operating Expenditure

1041081 Landcare Expenses - Other

	15,000		13,508		15,000
--	--------	--	--------	--	--------

1041091 Insurance

	0		37		0
--	---	--	----	--	---

1041106 Motor Vehicle Expenses

	0		0		1,000
--	---	--	---	--	-------

1041111 Community Greenhouse Operation

	200		243		200
--	-----	--	-----	--	-----

06 Water

70

05 Insurance

130

1041151 Tree Planting/Gravel Pit Rehabilitation

	3,000		422		3,000
--	-------	--	-----	--	-------

1041155 Renewable Energy Scheme

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

1041160 Storm Water reuse

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

1041161 EEI Drainage

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

1041400 Alloc Administration Expense

	10,420		11,618		10,176
--	--------	--	--------	--	--------

1042061 Depreciation Prot. Environment Land & Bldgs.

	2,600		2,617		1,600
--	-------	--	-------	--	-------

1042062 Depreciation Prot. Environment Furn & Equip.

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

1042063 Depreciation Prot. Environment Plant & Equip.

	6,400		6,412		9,700
--	-------	--	-------	--	-------

Total

	37,620		34,856		40,676
--	--------	--	--------	--	--------

105 Town Planning

Operating Income

1052001 Town Planning Fees

(1,500)		(5,718)		(1,500)	
---------	--	---------	--	---------	--

Total

(1,500)		(5,718)		(1,500)	
---------	--	---------	--	---------	--

Operating Expenditure

1051001 Town Planning - External Consulting

	9,300		9,009		1,000
--	-------	--	-------	--	-------

1051400 Alloc Administration Expenses

	8,680		9,131		8,477
--	-------	--	-------	--	-------

Total

	17,980		18,140		9,477
--	--------	--	--------	--	-------

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

106 Other Community Amenities

Operating Income

1062001	Cemetery Charges	(500)		(886)		(500)	
1062011	Portable Toilet Charges	(1,000)		(871)		(1,000)	
1062021	Community Bus Charges	(5,000)		(7,813)		(5,000)	
Total		(6,500)		(9,570)		(6,500)	

Operating Expenditure

1061001	Cemeteries		5,612		7,503		6,614
01	Wages	3,142					
01	Wages Overheads	2,199					
05	Insurance	30					
06	Water	240					
1061011	Portable Toilets		2,652		698		2,697
01	Wages	560					
01	Wages Overheads	392					
18	Automatic Plant Recovery	1,700					
1061021	Public Toilets		15,507		12,932		8,701
01	Wages	2,428					
01	Wages Overheads	1,699					
06	Water	600					
05	Insurance	400					
10	R&M	10,000					
07	Electricity	300					
15	Rates	80					
1061031	Community Bus		7,300		7,260		6,500
1061051	Depreciation Other Comm Amen.Land & Bldg		3,100		3,054		3,100
1061061	Depreciation Other Comm Amen. Plant & Equ.		3,100		3,050		5,100
1061062	Depreciation Other community Amen. Infra Other		800		765		100
1061400	Alloc Administration Expenses		10,420		11,206		10,176
Total			48,491		46,468		42,987

Capital Income

1042006	Grant - Water Projects	(28,875)		(33,000)		0	
Total		(28,875)		(33,000)		0	

Capital Expenditure

1043001	Land & Buildings - Community Amenities		5,000		0		5,000
8510	Unisex Toilet and Sullage - Beacon 2014/15 and 2015/16	0					
8549	Cemetery/Memorial Works	5,000					
1063009	Transfer to Community Bus Reserve		2,877		2,508		2,814
1064001	Beacon and Bencubbin Water Collection Projects		57,750		106,687		149,190
8541	Beacon Rock Project	57,750					
01	Wages	0					
01	Wages Overheads	0					
18	Plant	0					
19	Plant Depreciation	0					
10	Contractors/Materials	57,750					
1064002	Purchase of Plant		12,000		0		0
Total			77,627		109,195		157,004

10 Community Amenities Totals

Total Operating Income	(111,024)	(101,683)	(90,890)
Total Operating Expenditure	257,623	249,870	231,053
Total Capital Income	(28,875)	(33,000)	0
Total Capital Expenditure	77,627	109,195	157,004

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

111 Public Halls & Civic Centres

76,898.1903

Operating Income

1112001	Bencubbin Hall - Shop Rental	(3,355)		(3,355)		(4,473)	
1112003	Public Halls Reimbursements	0		(4,067)		0	
1112011	Contributions to Sturt Pea House	0		(18)		0	
1112100	Child Care fees Charged	0		0		0	
<i>Moved to Schedule 8</i>							
Total		(3,355)		(7,440)		(4,473)	

Operating Expenditure

1111001	Bencubbin Hall		9,618		14,107		9,171
01	Wages	2,805					
01	Wages Overheads	1,963					
10	Materials	3,000					
06	Water	250					
05	Insurance	1,600					
1111011	Beacon Hall		17,397		30,689		32,409
01	Wages	1,586					
01	Wages Overheads	1,110					
10	Materials/Contracts	10,000					
06	Water	2,500					
07	Electricity	0					
05	Insurance	2,200					
1111021	Beacon Community Centre		0		0		0
1111031	Gabbin Hall		1,100		764		1,100
10	Materials	300					
06	Water	100					
07	Electricity	200					
05	Insurance	500					
1111041	Welbungin Hall		700		569		700
10	Materials	200					
05	Insurance	500					
1111051	Wialki Hall		1,250		705		1,250
10	Materials	500					
06	Water	100					
07	Electricity	200					
05	Insurance	450					
1111061	Sturt Pea House Expenses		6,046		5,057		9,171
01	Wages	1,498					
01	Wages Overheads	1,048					
10	Materials	1,000					
06	Water	600					
07	Electricity	1,200					
05	Insurance	700					
1111062	Sturt Pea House Child Care Worker		0		0		0
<i>Moved to Schedule 8</i>							
1111081	Beacon Central		0		0		0
1111091	Depreciation Halls Land & Buildings		58,000		58,045		57,900
1111092	Depreciation Halls Furniture & Equipment		300		300		300
1111093	Depreciation Halls Infra Other		50		40		50
1111400	Alloc Administration Expenses		17,367		15,804		16,961
Total			111,828		126,080		129,011

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

112 Swimming Areas

Operating Income

1122001	Government Grant - Operational	0		0		(32,000)	
1122011	Aquatic Centre Fees	0		0		0	
Total		0		0		(32,000)	

Operating Expenditure

1121001	Aquatic Centre Salaries		0		181		20,488
1121011	Aquatic Centre - Superannuation		0		0		1,946
1121012	Accrued LSL - Aquatic Centre		0		0		0
1121021	Aquatic Centre - Water		2,000		1,480		25,000
1121031	Aquatic Centre - Electricity		1,000		744		8,500
1121041	Aquatic Centre - Chemicals		0		0		12,000
1121051	Aquatic Centre - Bus Subsidy		10,000		6,368		4,000
1121061	Aquatic Centre - Other		45,000		20,016		15,000
1121081	Aquatic Centre - Long Service Leave		0		(869)		0
1121101	Aquatic Centre Insurance W/Comp & Building		2,100		2,040		3,200
1121111	Aquatic Centre - Maintenance		1,645		3,550		26,638
01	Wages	703					
01	Wages Overheads	492					
18	Plant Op	300					
19	Plant Depn	150					
10	Materials	0					
1121121	Aquatic Centre - Protective Clothing		250		0		250
1121131	Aquatic Centre Staff Training		0		978		6,500
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		19,100		22,037		23,744
Total			105,595		80,177		171,767

114 Libraries

Operating Income

1142001	Lost & Damaged Books - Charges	(200)		173		(100)	
Total		(200)		173		(100)	

Operating Expenditure

1141111	Library Maintenance		17,000		14,431		15,000
	<u>Job 1211 - Bencubbin Library</u>						
10	Materials/Freight	3,000					
	<u>Job 1212 - Beacon Library</u>						
10	Materials/Freight	3,600					
10	Rent	2,400					
10	Beacon Central Maintenance Fund	8,000					
1141112	Wages & Superannuation Library		7,996		8,501		6,398
1141400	Alloc Administration Expenses		36,474		32,545		35,621
Total			61,470		55,477		57,019

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

115 Other Culture

Operating Income

1152001 Charges - History Books

(50)		(366)		(50)	
(50)		(366)		(50)	

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 800

05 Insurance 270

1151031 Mt Marshall History Working Group

1151032 Sandalwood Drays

1151061 Beacon Theatre Arts

1151062 Arts and Craft Competition

1151066 Pergandes Sheepyards

01 Wages 581

01 Wages Overheads 407

10 Materials/Contractors 2,500

1151400 Alloc Administration Expenses

Total

	8,500		9,270		8,500
	0		0		0
	3,070		471		2,670
	3,000		3,000		3,000
	0		58		0
	3,000		0		3,000
	0		0		0
	3,487		2,915		1,451
	8,680		9,542		8,477
	29,737		25,255		27,098

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)		0		(1,000)	
(1,000)		0		(1,000)	

Operating Expenditure

1171030 Kidsport Expenditure

1171031 Youth/Senior Activities

1171082 Car Rally Bencubbin 360

01 Wages 937

01 Wages Overheads 656

10 Materials/Contracts 15,000

18 Plant op 350

19 Pant Depn 120

1171083 Australia Day Celebrations

Total

	1,740		125		1,740
	750		819		750
	17,064		12,515		19,507
	1,500		1,337		1,500
	21,054		14,796		23,497

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
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		59,612	64,036	72,354
01	Wages	24,477			
01	Wages Overheads	17,134			
10	Materials	8,000			
18	Plant op	4,000			
19	Pant Depn	500			
06	Water	5,000			
07	Electricity	500			
1181011	Parks & Gardens - Beacon		26,817	27,448	24,452
01	Wages	12,010			
01	Wages Overheads	8,407			
10	Materials	5,000			
18	Plant op	1,000			
19	Pant Depn	400			
1181021	Parks & Gardens - Admin Office		2,500	0	1,370
01	Wages	0			
01	Wages Overheads	0			
10	Materials	500			
06	Water	1,500			
07	Electricity	500			
1181041	Reserve - Marshall Rock		4,735	1,864	1,584
01	Wages	2,667			
01	Wages Overheads	1,867			
10	Materials	200			
1181042	Billiburning Rock Reserve		2,849	3,076	2,126
01	Wages	1,088			
01	Wages Overheads	761			
10	Materials	1,000			
1181061	Depreciation - Land & Buildings		200	167	200
1181063	Depreciation Infrastructure Other		100	60	100
Total			96,812	96,650	102,185

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

119 Sporting Facilities

Operating Income

1192001	Reimbursements - Sporting Facilities	(13,000)		(13,150)		(12,000)	
1192002	Interest Receivable - Self Supporting Loan 122	(9,544)		0		0	
1192034	Gymnasium Income	(6,900)		(3,485)		(6,900)	
Total		(29,444)		(16,635)		(18,900)	

Operating Expenditure

1191001	Recreation Ground - Bencubbin		90,030		91,415		94,921
01	Wages	15,018					
01	Wages Overheads	10,512					
10	Materials	35,000					
18	Plant	7,000					
19	Depreciation	4,000					
06	Water	3,000					
07	Electricity	10,000					
05	Insurance	5,500					
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		16,515		2,920		2,920
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		18,756		3,317		3,316
1191004	Loan 122 Interest Repayment Bencubbin Recreation Complex		9,544		1,688		0
1191011	Recreation Ground - Beacon		90,847		82,205		98,690
01	Wages	14,616					
01	Wages Overheads	10,231					
10	Materials	35,000					
11	Contractors	10,000					
18	Plant	7,000					
19	Depreciation	4,000					
06	Water	3,000					
07	Electricity	3,000					
05	Insurance	4,000					
1191021	Welbungin Tennis Courts		1,000		2,573		800
1191031	Wialki Golf Course		600		546		800
10	Contractors	120					
07	Electricity	100					
05	Insurance	380					
1191034	Gymnasium Expense		8,500		8,698		6,000
01	Wages	1,120					
01	Wages Overheads	784					
10	Materials	6,595					
1191040	Bencubbin Golf Club Mowing		2,500		0		2,500
1191041	Land & Buildings Depn		67,400		67,410		64,600
1191051	Furniture & Equipment Depn Sporting Fac.		7,200		7,246		7,200
1191052	Plant & Equipment Depreciation Sporting Fac.		5,300		5,313		8,500
1191053	Ovals & Parks - Depreciation		33,800		33,847		34,800
1191054	Infrastructure Other - Depreciation		22,500		22,520		22,500
1191055	Sporting and Recreation Master Plan		0		0		0
1191061	Bencubbin Go Kart Track		1,000		340		1,000
	Labour, Plant costs						
1191099	Contribution to Central Wheatbelt Football League Executive Officer Position		2,500		2,273		0
1191100	Club Support Funding		12,000		11,407		12,000
1191400	Alloc Administration Expenses		33,002		27,066		32,228
Total			422,994		370,782		392,775

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	(1,128,847)		(52,239)		0	
	<i>Bencubbin Complex Redevelopment</i>						
	<i>SAR Collected in 2016/17 - reduces 17/18</i>	(1,121,661)					
		(7,186)					
1113043	Public Amenities & Buildings Reserve	(308,700)		0		(308,700)	
9400110	Self Supporting Loan - Bencubbin CRC	0		(250,000)		(250,000)	
	<i>Financed by community cropping program</i>					0	
9400110	Loan(s) WATC through Shire - draw down 2017/18	0		(923,900)		(923,900)	
		(1,437,547)		(1,226,139)		(1,482,600)	

Other Capital Income

1192037	NSRF Grant Bencubbin Recreation Complex Redevelopment	(917,400)		0		(917,400)	
1194001	Bencubbin CRC Cash Contribution to Complex Redevelopment	(100,000)		0		(100,000)	
1194002	DSR Grant - Welbungin Tennis Court	0		(15,206)		(26,700)	
1194003	Welbungin Tennis Club Contribution - Court Resurface	0		(21,420)		(26,700)	
1194004	Loan Principal Receivable - Loan 122	(8,494)		0		0	
		(1,025,894)		(36,626)		(1,070,800)	

Capital Expenditure

1063010	Transfer to Public Amenities/Bldg Reserve		13,800		12,033		13,499
1113040	Transfer to Bencubbin Recreation Complex Reserve		28,466		1,182,924		199
1113044	Sturt Pea House Improvements		0		0		0
1123055	Transfer to Bencubbin Aquatic Centre Reserve		71,704		127,250		68,523
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment		14,699		0		4,096
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)		16,693		0		4,652
1193041	Land & Buildings - Sporting Facilities		15,000		11,750		100,000
	Beacon Rec Ground Power Upgrade						
1193045	Loan 122 Principal Repayment Bencubbin Recreation Complex		8,494		0		0
1193051	Infrastructure Other Purchases		30,000		93,150		135,100
	Beacon Central & Beacon Hall Car Parks	30,000					
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment		2,447,761		152,239		2,600,000
	Job# 8548 10 Contractors						
	Funded by:						
	<i>NSRF Grant</i>	917,400					
	<i>Bencubbin Recreation Complex Reserve (Includes Loan Funds)</i>	1,121,661					
	<i>Public Amenities & Buildings Reserve</i>	308,700					
	<i>Cash Contribution - BCRC</i>	100,000					
Total			2,646,618		1,579,346		2,926,069

11 Recreation and Culture Totals

Total Operating Income	(34,049)	(24,268)	(56,523)
Total Operating Expenditure	849,490	769,217	903,352
Total Transfers from Reserves/Debenture Proceeds	(1,437,547)	(1,226,139)	(1,482,600)
Total Capital Income	(1,025,894)	(36,626)	(1,070,800)
Total Capital Expenditure	2,646,618	1,579,346	2,926,069

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

12 Transport

122 Roads, Streets & Infrastructure

Operating Income

1222001 MRWA State Road Projects - Regional Road Group

1222011 MRWA Direct Grant

1222021 MRWA Black Spot Grant

1222031 Federal - Roads to Recovery Funding

(617,041)		(565,108)		(565,108)	
(91,061)		(196,318)		(196,318)	
(25,320)		0		(25,320)	
(1,026,306)		(872,415)		(915,972)	
(1,759,728)		(1,633,841)		(1,702,718)	

Operating Expenditure

1221001 Council Road Maintenance

Note: Road Maintenance Job Numbers at end of this Schedule

		720,807		811,063	768,235
01 Wages	213,614				
18 Plant	347,193				
10 Materials	60,000				
10 Sub Contractors	100,000				
1221021 Depot Maintenance		18,427		32,875	23,002
01 Wages	663				
01 Wages Overheads	464				
10 Materials	5,000				
18 Plant	2,000				
19 Depreciation	800				
06 Water	500				
07 Electricity	6,000				
05 Insurance	3,000				
1221031 Townscape - Council Works		0		0	0
1221045 Bencubbin Main Street Beautification		15,283		9,901	15,717
01 Wages	754				
01 Wages Overheads	528				
18 Plant	3,000				
19 Depreciation	1,000				
10 Materials	10,000				
1221055 Beacon Main Street Beautification		15,040		9,411	9,622
01 Wages	612				
01 Wages Overheads	428				
18 Plant	3,000				
19 Depreciation	1,000				
10 Materials	10,000				
1221061 Street Cleaning		51,384		34,810	39,382
01 Wages	10,226				
01 Wages Overheads	7,158				
10 Materials/Contracts	30,000				
18 Plant Op	3,000				
19 Plant Depn	1,000				
1221071 Street Trees		200		240	3,600
1221091 Traffic Signs & Control Equipment		15,000		3,131	17,842
01 Wages	0				
01 Wages Overheads	0				
10 Materials	15,000				
1221101 Street Lighting		25,600		19,003	24,900
07 Electricity	19,600				
10 Street light Brown St Bencubbin	3,000				
10 Street light Lindsay St Beacon	3,000				
1221161 Land & Buildings Depn		10,000		9,989	10,000
1221171 Plant & Equipment Depn		7,200		7,224	8,800
1221191 Infrastructure Depn		1,671,900		1,671,948	1,605,700
1221201 Drainage Depn		0		0	0
1221211 Footpaths & Kerbing Depn		15,000		14,550	15,400
1221400 Alloc Administration Expense		55,574		47,849	54,273
Total		2,621,415		2,671,994	2,596,473

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

12 Transport

Capital Expenditure

Roads 2014/15

1223055	Footpath Construction		20,000		20,623		20,000
1223001	MRWA Direct Grant		0		0		0
1223011	Federal Funded Road Construction		0		0		0
1223021	Roads to Recovery Road Works		918,567		921,473		966,848

Roads 2015/16 Carryover

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

2017/18 Jobs

R2R017	Bencubbin Beacon/Burakin Wialki Intersection	95,000
	01 Wages + Overheads	17,166
	18 Plant	11,585
	10 Materials	2,594
	10 Subcontractors	63,655
R2R018	Mandiga Marindo Rd	177,000
	01 Wages + Overheads	61,382
	18 Plant	47,194
	19 Materials	13,274
	10 Subcontractors	55,150
R2R019	Wren Rd	61,500
	01 Wages + Overheads	23,025
	18 Plant	18,944
	10 Materials	4,306
	10 Subcontractors	15,225
R2R020	Boundary Rd	85,000
	01 Wages + Overheads	31,422
	18 Plant	27,679
	10 Materials	6,824
	10 Subcontractors	19,075
R2R021	White Rd	76,000
	01 Wages + Overheads	28,948
	18 Plant	24,139
	10 Materials	5,063
	10 Subcontractors	17,850
R2R022	Marshall Rock South Rd	45,000
	01 Wages + Overheads	16,512
	18 Plant	15,347
	10 Materials	2,991
	10 Subcontractors	10,150
R2R023	Andrews Tank Rd	81,500
	01 Wages + Overheads	29,178
	18 Plant	27,679
	10 Materials	5,568
	10 Subcontractors	19,075
R2R024	Scotsman Rd	100,031
	01 Wages + Overheads	32,704
	18 Plant	30,260
	10 Materials	6,492
	10 Subcontractors	30,575
R2R025	Shipway Dve - Rec Ground Entrance	15,000
	01 Wages + Overheads	6,423
	18 Plant	3,979
	10 Materials	219
	10 Subcontractors	4,379

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

12 Transport

		Budget 17/18		Actual 16/17		Budget 16/17	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
R2R026	Padbury St		20,000				
	01 Wages + Overheads		4,307				
	18 Plant		2,111				
	10 Materials		336				
	10 Subcontractors		13,246				
R2R027	Weyman St		19,000				
	01 Wages + Overheads		4,307				
	18 Plant		2,111				
	10 Materials		305				
	10 Subcontractors		12,277				
R2R028	Brown St		9,100				
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		22				
	10 Subcontractors		9,078				
R2R029	Watson's Court		8,900				
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		26				
	10 Subcontractors		8,874				
R2R030	Scotsman Rd		116,000				
	01 Wages + Overheads		24,384				
	18 Plant		26,308				
	10 Materials		8,128				
	10 Subcontractors		57,180				
1223031	State Road Projects Grant			1,163,861	848,540		1,085,963

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

12 Transport

		Budget 17/18		Actual 16/17		Budget 16/17	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
2016/17 Carry Over							
BS001	Koorda / Bullfinch Rd - SLK 31.73 - 32.13 (0.4 km) - Railway Crossing Blackspot - Shoulder Widening	238,300					
	01 Wages + Overheads		21,884				
	18 Plant		14,230				
	10 Materials		6,476				
	10 Subcontractors		<u>195,710</u>				
	Note: Funded by BS, RCC, R2R & carry over tied funding						
2017/18 Jobs							
RRG005	Mukinbudin Wialki Rd	415,200					
	01 Wages + Overheads		78,933				
	18 Plant		69,723				
	10 Materials		13,524				
	10 Subcontractors		<u>253,020</u>				
RRG006	Bimbijy Rd	510,361					
	01 Wages + Overheads		109,996				
	18 Plant		95,037				
	10 Materials		19,791				
	10 Subcontractors		<u>285,537</u>				
1223051	Municipal Road Construction		89,800		99,503		99,502
2016/17 Jobs							
RCC003	Cleary Gabbin Rd	20,400					
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		0				
	10 Subcontractors		<u>20,400</u>				
RCC004	Marsh St	1,730					
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		20				
	10 Subcontractors		<u>1,710</u>				
RCC005	Grant St	3,460					
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		40				
	10 Subcontractors		<u>3,420</u>				
RCC006	Jeffries St	3,210					
	01 Wages + Overheads		0				
	18 Plant		0				
	10 Materials		15				
	10 Subcontractors		<u>3,195</u>				
RCC007	Blight St	21,000					
	01 Wages + Overheads		7,551				
	18 Plant		5,386				
	10 Materials		1,343				
	10 Subcontractors		<u>6,720</u>				
RCC008	Lindsay St	40,000					
	01 Wages + Overheads		11,846				
	18 Plant		10,272				
	10 Materials		7,767				
	10 Subcontractors		<u>10,115</u>				
			2,192,228		1,890,139		2,172,313

12 Transport

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

123 Road Plant Purchases

Operating Income

1232001 Profit on Disposal of Assets	0	(19,208)	(2,000)	
	0	(19,208)	(2,000)	

Operating Expenditure

1231001	Loss on Disposal of Assets			48,000		38,388		24,000
	Mitsubishi Triton MM276	3,000						
	Proceeds	(10,000)						
	Written Down Value	<u>13,000</u>						
	Mitsubishi Triton MM136	3,000						
	Proceeds	(10,000)						
	Written Down Value	<u>13,000</u>						
	Mitsubishi Triton MM170	0						
	Proceeds	(10,000)						
	Written Down Value	<u>10,000</u>						
	Grader	40,000						
	Proceeds	(70,000)						
	Written Down Value	<u>110,000</u>						
	UD Nissan 5 Tonne Mtc	2,000						
	Proceeds	(20,000)						
	Written Down Value	<u>22,000</u>						

Total

Capital Income

1234001 Proceeds From Disposal of Asset	(120,000)		(94,273)		(95,000)	
1234002 Realisation On Disposal of Asset	120,000		94,273		95,000	
	0		0		0	

Transfers from Reserve

(73,000)		0		0	
(73,000)		0		0	

Capital Expenditure

1223041 Plant Purchases		440,000		511,587		570,000
Grader	355,000					
UD Nissan 5 Tonne Mtc	85,000					
1223042 Motor Vehicle Purchases		97,000		27,228		28,000
Utility - MM276	30,000					
Utility - MM136	32,000					
Utility - MM170	35,000					
1233043 Transfer to Plant Replacement Reserve		10,585		9,229		10,354
1223200 Land & Buildings		0		0		0
Total		547,585		548,044		608,354

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
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	
(6,800)		(6,753)		(9,400)	
0		0		0	
(6,800)		(6,753)		(9,400)	

Operating Expenditure

1241001 Vehicle Examinations

1241011 Licensing Online Agency

1241021 Staff Training - Licensing

1241400 Allocate Admin Expenses - Transport

Total

	0		0		0
	1,000		947		1,500
	0		0		0
	62,520		55,733		61,058
	63,520		56,681		62,558

125 Aerodromes

Operating Income

1252001 Beacon Airstrip Grant

Total

(240,000)		0		0	
(240,000)		0		0	

Operating Expenditure

1251001 Airstrip Maintenance

01 Wages 1,036

01 Wages Overheads 725

10 Materials/Contracts 12,000

18 Plant Op 522

19 Plant Depn 250

1251300 Depreciation Airstrips

1251400 Alloc Administration Expenses

Total

	14,533		2,940		4,174
	15,808		15,808		15,808
	8,680		7,487		8,477
	39,021		26,235		28,459

Capital Expenditure

1253001 Beacon Airstrip Upgrade (Subject to grant funding)

Total

	400,000		0		0
	400,000		0		0

12 Transport Totals

Total Operating Income

Total Operating Expenditure

Transfers From Reserves

Total Capital Income

Total Capital Expenditure

(2,006,528)	(1,659,802)	(1,714,118)	0
2,771,956	2,793,297	2,711,490	
(73,000)			
0	0	0	
3,139,813	2,438,183	2,780,667	

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

131 Rural Services

Operating Income

130110		0		0		0	
Total		0		0		0	

Operating Expenditure

1311001	Noxious Weed Control		6,199		15,916		14,891
	01 Wages	2,470					
	01 Wages Overheads	1,729					
	10 Materials	2,000					
1311011	Vermin Control expenses		200		240		6,700
1311400	Alloc Administration Expenses		6,947		7,473		6,785
Total			13,346		23,630		28,376

132 Tourism

Operating Income

1322001	Tourism Reimbursement & Minor Income	0		0		0	
1322021	Fees received - Bencubbin Cabins	(32,400)		(32,395)		(4,100)	
1322031	Fees received - Beacon Cabins	(33,300)		(33,301)		(26,300)	
1322041	Fees received - Bencubbin Caravan Park	(1,400)		(1,441)		(1,400)	
1322051	Fees received - Beacon Caravan Park	(20,200)		(20,172)		(9,700)	
1322081	Grant - Lake McDermott Feasibility Study	0		0		0	
Total		(87,300)		(87,309)		(41,500)	

Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		41,154		24,340		17,408
	01 Wages	4,208					
	01 Wages Overheads	2,946					
	10 Materials	6,600					
	11 Contracts	15,000					
	06 Water	2,200					
	07 Electricity	9,900					
	05 Insurance	300					
1321011	Caravan Park - Beacon		43,759		19,706		23,000
	01 Wages	19,270					
	01 Wages Overheads	13,489					
	10 Materials/Contracts	5,000					
	06 Water	2,000					
	07 Electricity	3,500					
	05 Insurance	500					
1321012	Caravan Park Vouchers		5,300		5,114		4,100
1321021	Caravan Park - Bencubbin Cabins expenses		7,705		9,400		6,754
	01 Wages	1,867					
	01 Wages Overheads	1,307					
	10 Materials	4,200					
	05 Insurance	330					
1321031	Caravan Park - Beacon Cabins expenses		10,450		34,614		27,450
	10 Materials	5,000					
	11 Contracts	5,000					
	05 Insurance	450					
1321041	Interest on Loan 117 - Bencubbin Cabins		0		64		353
1321051	Area Promotion		7,500		3,728		7,500
1321061	NEW Travel		8,000		7,821		4,500
1321071	Tourism Signs		500		334		500
1321081	Information Bays		1,200		1,161		1,500
1321085	Lake McDermott - Feasibility Study		0		0		0
1321101	Land & Buildings Depn		10,900		10,865		10,800
1321121	Furniture & Equipment Depn		700		691		1,900
1321400	Alloc Administration Expenses		26,053		21,236		25,444
1341571	Economic Development - Area Promotion		0		0		0
1341581	Economic Development Studies		0		0		0
Total			163,221		139,074		131,209

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

133 Building Control

Operating Income

1332001	Charges - Building Permits	(1,200)		(1,162)		(700)	
1332011	Charges - BCITF - Received	0		0		(900)	
1332031	Charges - BRB	(500)		(459)		(600)	
	Total	(1,700)		(1,621)		(2,200)	

Operating Expenditure

1331001	Control Expenses - Building		1,500		1,310		500
1331011	BCITF - Remittance		250		84		250
1331012	BRB Remittance		0		439		0
1331400	Alloc Administration Expenses		18,242		16,016		17,813
	Total		19,992		17,849		18,563

135 Other Economic Services

Operating Income

1352001	Rent - Sandalwood Shops	(5,000)		(5,000)		(5,200)	
1352011	Reimbursements - Sandalwood Shops	(500)		(286)		0	
1352021	Beacon Barracks - Income	(30,400)		(30,426)		(17,700)	
1352034	AA Dams Grant	(25,000)		0		0	
1352051	Lease - Lot 39 Monger St	(6,240)		(5,891)		(6,240)	
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	(3,395)		(3,296)		(3,296)	
1412021	BankWest Commission	0		0		0	
1412031	BankWest - Reimbursement	0		0		0	
	Total	(72,935)		(47,262)		(34,836)	

Operating Expenditure

1341501	Economic Development Officer - Salaries		22,379		0		0
1341511	Economic Development Officer - Superannuation		2,126		0		0
1341541	Economic Development Officer - Conferences & Training		500		0		0
1341561	Economic Development - Other Expenses		1,000		48		1,000
1341562	Economic Development Fund		120,000		0		0
1351001	Water Supply - Standpipes		40,000		28,038		30,700
1351011	Sandalwood Shops		7,150		23,955		20,800
	10 Materials & Contracts	5,000					
	06 Water	800					
	07 Electricity	500					
	05 Insurance	850					
	15 Rates	-					
1351021	Land & Buildings Depn		11,500		11,149		11,500
1351022	Plant & Equipment - Depreciation		300		309		300
1351024	Depreciation Infrastructure Other		1,900		1,820		1,900
1351031	Beacon Barracks - Expense		37,685		32,554		24,100
	01 Wages	13,756					
	01 Wages Overheads	9,629					
	10 Materials/Contracts	10,000					
	18 Plant	100					
	19 Depreciation	100					
	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		1,400		1,464		2,200
	10 Materials	100					
	05 Insurance	1,300					
1351071	Industrial Shed - Lot 39 Monger St		2,600		2,510		3,100
	11 Contracts	2,000					
	05 Insurance	400					
	15 Rates	200					
1351081	Ongoing ATM Fees		1,500		1,087		0
1351400	Alloc Administration Expenses		26,053		21,236		25,444
1371001	Caltex Fuel Depot - Lot 3000		1,300		1,300		1,300
1411021	BankWest Super Agency		0		0		0
	Total		277,392		125,469		122,344

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

Transfers from Reserves/Debenture Proceeds

1353004	Transfer from Economic Development Reserve Fund	0	0	0	0
	for Workers Camp	0	0	0	0

137 Workers Camp Bencubbin

Operating Income

1372001	Workers Camp Rental Income	(60,000)	(65,241)	(125,627)	
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Total

(60,000)		(65,241)		(125,627)	
(60,000)		(65,241)		(125,627)	

Operating Expenditure

1371002	Cleaning Expenses - Workers Camp		23,857	23,909	34,734
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Job # 8539 01 Wages

10,504

01 Wages Overheads

7,353

10 Materials/Contracts

6,000

1371004	Insurance Workers Camp		1,000	0	1,000
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1371005	Repairs & Maintenance		15,000	8,377	2,000
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1371101	Depreciation Workers Camp		6,900	6,896	14,000
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1371102	Admin Allocation Workers Camp		41,680	30,033	40,706
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Total

	88,437		69,215		92,440
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Capital Expenditure

1323001	Purchase Land and Buildings		22,000	21,455	18,000
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Sandalwood Shops Painting & Repairs

22000

1343050	Transfer to Economic Development Reserve		70,106	94	104
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1353040	Land		0	7,130	0
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1353050	Transfer to Beacon Accommodation Reserve		51,721	26,194	26,066
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1353052	Transfer to Bencubbin Community Resource Centre Reserve		8,000	0	0
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Loan Repayments

1323003	Principal Repayment on Loan 117		0	11,661	11,661
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Total

	151,827		66,533		55,831
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13 Economic Services Totals

Total Operating Income	(221,935)	(201,433)	(204,163)
Total Operating Expenditure	562,388	375,237	392,932
Total Transfers from Reserves/Debenture Proceeds	0	0	0
Total Capital Income	0	0	0
Total Capital Expenditure	151,827	66,533	55,831

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

141 Private Works

Operating Income

1412001	Plant Hire	(3,000)		(2,758)		0	
1412041	Sale of Blue Metal, Sand & Gravel	(1,000)		(50)		(6,000)	
1412051	Private Works - Income	(20,000)		(4,239)		(39,500)	
Total		(24,000)		(7,046)		(45,500)	

Operating Expenditure

1411001	Private Works Expenses		9,561		5,442		20,957
01	Wages	1,036					
01	Wages Overheads	725					
10	Materials	5,000					
18	Plant Op	2,000					
19	Plant Depn	800					
1411400	Alloc Administration Expenses		10,420		13,317		15,268
Total			19,981		18,759		36,225

143 Public Works Overheads

Operating Income

1432021	Reimbursements from Engineering Staff	0		(4,247)		0	
Total		0		(4,247)		0	

Operating Expenditure

1431001	Works Supervision - Salaries		81,208		109,185		105,571
1431005	Engineering - Wages Accrual End of Year		0		(37,596)		0
1431011	Outside Staff - Superannuation		88,328		100,691		92,923
1431021	Engineering - Office & Other		15,800		15,347		17,400
	<i>Includes ROMAN II subscription</i>	6,300					
1431027	Engineering Housing Subsidy - Exp		17,420		19,084		17,420
1431031	Engineering - Minor Plant & Equipment		0		0		0
1431041	Engineering - Insurance		750		750		750
1431051	Protective Clothing - Outside Staff		4,500		4,412		6,700
1431061	Engineering - Travel & Conference Exp		1,000		0		1,000
1431071	Engineering - FBT		22,000		21,338		7,600
1431081	Engineering - Long Service Leave		5,000		16,929		5,000
1431091	Occ Safety & Health		20,768		14,265		15,430
01	Wages	6,334					
01	Wages Overheads	4,434					
10	Materials	10,000					
1431101	Workers Compensation Insurance		16,600		38,361		23,069
1431111	Public Holidays		34,200		33,224		31,800
1431121	Engineering - Sick Pay		20,900		20,298		17,200
1431131	Engineering - Staff Training		12,138		24,361		5,176
01	Wages	6,334					
01	Wages Overheads	4,434					
03	Other Employee Expenses	400					
18	Plant Op	350					
19	Plant Depn	120					
10	Materials	500					
1431151	Engineering - Annual Leave		79,400		77,112		84,700
1431155	Accrued Annual & LSL - Engineering Staff		0		(360)		0
1431161	Safety Incentive		0		3,370		4,600
1431171	Industry Allowance		21,500		20,845		19,600
1431181	Removal Expenses		3,000		2,193		3,000
1431191	Engineering Consultants		20,000		20,145		30,000
1431200	Depreciation Land & Bldgs PWO		6,900		6,717		4,900
1431231	Staff Housing Incentive		13,000		12,600		15,100
1431400	Alloc Administration Expenses		130,255		111,112		127,208
1431201	Less Overheads Alloc to Works		(614,667)		(634,383)		(636,147)
Total			0		0		0

Budget 2017/18

Shire of Mt Marshall

Detail 16/17

Budget 17/18		Actual 16/17		Budget 16/17	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

144 Plant Operation Costs

Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		0		(500)	
1442011	Reimbursement - Plant Operation Costs	(1,800)		(1,793)		(3,800)	
1442021	Diesel Fuel Rebate	(43,300)		(43,294)		(25,300)	
Total		(45,600)		(45,087)		(29,600)	

Operating Expenditure

1441001	Fuel & Oils		190,600		185,040		148,500
1441011	Tyres		10,500		10,184		26,400
1441021	Parts & Repairs		108,950		105,506		145,450
	10 Materials	99,400					
	18 Plant	9,300					
	05 Insurance	250					
1441031	Repairs - Wages & Overheads		100,159		128,486		90,324
	01 Wages	50,079					
	01 Wages Overheads	50,079					
1441041	Licences		37,400		36,279		8,700
1441051	Freight Parts		15,900		15,463		12,000
1441061	Expendable Tools		3,400		3,267		9,300
1441071	Insurance		15,000		11,156		20,000
1441091	Alloc Administration Expenses		61,656		40,671		55,126
1441111	Less Plant Op Alloc to Works		(543,565)		(536,052)		(515,800)
Total			0		0		0

145 Plant Depreciation

Operating Expenditure

1441120	Depreciation Plant & Equip. POC		140,100		140,114		189,900
1441121	Depreciation Allocated To Jobs		(140,100)		(140,114)		(189,900)
Total			0		(0)		0

147 Salaries & Wages - Works

Operating Income

1472001	Reimbursement - Workers Comp	(5,000)		(201)		(5,000)	
Total		(5,000)		(201)		(5,000)	

Operating Expenditure

1471001	Gross Salaries & Wages		1,569,306		1,560,354		1,594,214
1471011	Workers Compensation Paid to Employees		5,000		216		5,000
1471400	Less Sal & Wages Alloc to Works		(1,569,306)		(1,560,354)		(1,594,214)
Total			5,000		216		5,000

Capital Income

Total		0		0		0	
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Capital Expenditure

1463001	Fuel & Materials Stock Purchases		153,200		148,758		151,700
1463002	Fuel & Materials Stock Issues		(153,200)		(148,758)		(151,700)
Total			0		(0)		0

Totals 14 Other Property and Services

Total Operating Income	(74,600)	(56,581)	(80,100)
Total Operating Expenditure	24,981	18,976	41,225
Total Capital Income	0	0	0
Total Capital Expenditure	0	(0)	0

Budget 2017/18
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	Disposal of Assets	Council Funds	
Administration																
Replace Administration Vehicle		85,000				85,000								60,000	25,000	CEO Landcruiser
Total - Administration	0	85,000	0	0	0	85,000	0	0	0	0	0	0	0	60,000	25,000	
Health																
NEW Health Purchase of Motor Vehicle		25,000			0	25,000									25,000	
Total - Education and Welfare	0	25,000	0	0	0	25,000	0	0	0	0	0	0	0	0	25,000	
Education and Welfare																
CEACA Land Assembly	81,600				0	81,600							81,600		0	
Total - Education and Welfare	81,600	0	0	0	0	81,600	0	0	0	0	0	81,600	0	0	0	
Community Amenities																
Beacon and Bencubbin Water Collection Projects					57,750	57,750									28,875	
Cemetery Drainage Works	5,000					5,000									5,000	
Portable Toilets		12,000				12,000									12,000	
Total - Community Amenities	5,000	12,000	0	0	57,750	74,750	0	0	0	28,875	0	0	0	0	45,875	
Recreation & Culture																
Bencubbin Multipurpose Complex Upgrade Stage 1 (Project carries over into 2017/18)	2,447,761					2,447,761							1,430,361		0	
Beacon Recreation Ground Power Upgrade	15,000					15,000									15,000	
Beacon Central & Beacon Hall Car Parks					30,000	30,000									30,000	
Total - Recreation & Culture	2,462,761	0	0	0	30,000	2,492,761	0	0	0	1,017,400	0	1,430,361	0	0	45,000	
Transport																
Footpath Construction																
Footpath Construction - Beacon					20,000	20,000									20,000	
Regional Road Group																
Mukinbudin Wialki Rd				415,200		415,200		276,800							138,400	
Bimbij Rd				510,361		510,361		340,241							170,120	
Black Spot																
Koorda Bullfinch Rd - Railway Crossing				238,300		238,300	16,880		133,739	25,320					62,361	
Roads to Recovery																
Monger St - Part of SLK 0.22 - 1.14 Crumbed Rubber Seal Project				9,536		9,536			9,536						0	
Bencubbin Beacon/Burakin Wialki Intersection				95,000		95,000			95,000						0	
Mandiga Marindo Rd				177,000		177,000			177,000						0	
Wren Rd				61,500		61,500			61,500						0	
Boundary Rd				85,000		85,000			85,000						0	
White Rd				76,000		76,000			76,000						0	
Marshall Rock South Rd				45,000		45,000			45,000						0	
Andrews Tank Rd				81,500		81,500			81,500						0	
Scotsman Rd				100,031		100,031			100,031						0	
Shipway Dve - Rec Ground Entrance				15,000		15,000			15,000						0	
Padbury St				20,000		20,000			20,000						0	
Weyman St				19,000		19,000			19,000						0	
Brown St				9,100		9,100			9,100						0	
Watson's Court				8,900		8,900			8,900						0	
Scotsman Rd				116,000		116,000			90,000						26,000	
Road Construction - Council																
Cleary Gabbin Rd				20,400		20,400									20,400	
Marsh St				1,730		1,730									1,730	
Grant St				3,460		3,460									3,460	
Jeffries St				3,210		3,210									3,210	
Blight St				21,000		21,000									21,000	
Lindsay St				40,000		40,000									40,000	
Plant																
Grader		355,000				355,000							73,000	70,000	212,000	
UD Nissan 5 Tonne Mtc		85,000				85,000								20,000	65,000	
Utility - MM276		30,000				30,000								10,000	20,000	
Utility - MM136		32,000				32,000								10,000	22,000	
Utility - MM170		35,000				35,000								10,000	25,000	

<u>Airstrips</u>						
Beacon Airstrip Upgrade (Subject to grant funding)					400,000	400,000
Total - Transport	0	537,000	0	2,172,228	420,000	3,129,228
<u>Economic Services</u>						
Sandalwood Shops Painting & Repairs	22,000					22,000
Total - Economic Services	22,000	0	0	0	0	22,000

OVERALL TOTALS

2,571,361	659,000	0	2,172,228	507,750	5,910,339
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				240,000				160,000
16,880	617,041	1,026,306	25,320	240,000	0	73,000	120,000	1,010,681
								22,000
0	0	0	0	0	0	0	0	22,000

16,880	617,041	1,026,306	25,320	1,286,275	0	1,584,961	180,000	1,173,556
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RESTRICTED	CAPITAL	GRANT	CAPITAL
CASH	ROAD GRANTS	FUNDING	COUNCIL
16,880	1,668,667	1,286,275	2,938,517

Budget Movements in Reserves 2017/18

Shire of Mt Marshall

2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-17	Transfer Out	Interest Contrib to Income Reserves Credited	Balance 30-Jun-18
Plant Replacement Reserve	423,392			
Accrued Interest	0			
Transfers from Reserve		(73,000)		
Interest Credited to Reserves			10,585	
Reserve Top Up				0
				360,976
Aged Care Units Reserve	169,020			
Accrued Interest	0			
Transfers from Reserve		(81,600)		
Interest Credited to Reserves			4,225	
Reserve Top Up				0
				91,645
Community Housing Reserve	39,103			
Accrued Interest	0			
Transfers from Reserve		(39,103)		
Interest Credited to Reserves			0	
Reserve Top Up				0
				0
Housing Reserve	33,500			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			838	
Reserve Top Up				214,103
				248,441
Employee Entitlements Reserve	93,414			
Accrued Interest	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			2,335	
Reserve Top Up				0
				95,749
Public Amenities & Bldgs Reserve	552,005			
Accrued Interest	0			
Transfers from Reserve		0		
Bencubbin Recreation Complex Redevelopment		(308,700)		
Interest Credited to Reserves			13,800	
Reserve Top Up				0
				257,105
Mt Marshall Aquatic Centre Development Reserve	868,179			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			21,704	
Reserve Top Up				50,000
				939,884
Community Bus Reserve	115,072			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			2,877	
Reserve Top Up				0
				117,949

Budget Movements in Reserves 2017/18

Shire of Mt Marshall

2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-17	Transfer Out	Interest Contrib to Income Reserves	Balance 30-Jun-18
Bencubbin Recreation Complex Reserve	1,138,653			
Accrued Interest	0			
Transfers from Reserve	0			
Bencubbin Recreation Complex Redevelopment		(1,121,661)		
SAR collected in 16/17 (to reduce 17/18)		(7,186)		
Interest Credited to Reserves			28,466	
Reserve Top Up				0
				38,273
Office Equipment Reserve	15,941			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			399	
Reserve Top Up				0
				16,339
Economic Development Reserve	4,250			
Accrued Interest	0			
Transfers from Reserve		0		
Set Up Workers Camp		0		
Interest Credited to Reserves			106	
Reserve Top Up				70,000
				74,356
Integrated Plan/Financial Reporting Res	1,878			
Accrued Interest	0			
Transfers from Reserve		(1,878)		
Interest Credited to Reserves			0	
Reserve Top Up				0
				0
Beacon Accommodation Reserve	68,834			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			1,721	
Reserve Top Up				50,000
				120,554
Medical Enhancement Reserve	0			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			0	
Reserve Top Up				7,500
				7,500
Bencubbin Community Resource Centre Reserve	0			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			0	
Reserve Top Up				8,000
				8,000
<i>Total</i>	3,523,240	(1,633,128)	87,056	399,603
				2,376,772

Budget 2017/18

Current Loan Liability as at 30 June 2017

Shire of Mt Marshall

		Balance Principal 30-Jun-17		Balance 30-Jun-18	Interest
General Purpose Funding					
Loan 119 - Benny Mart * Self Supporting					
27-Jul-17	19,499.04	(886.79)			89.05
27-Aug-17		(890.84)			85.00
28-Sep-17		(894.91)			80.93
27-Oct-17		(899.00)			76.84
27-Nov-17		(903.10)			72.74
28-Dec-17		(907.23)			68.61
27-Jan-18		(911.37)			64.47
29/02/2018		(915.53)			60.31
28-Mar-18		(919.71)			56.13
27-Apr-18		(923.91)			51.93
27-May-18		(928.13)			47.71
27-Jun-18		(932.37)	(10,912.89)	8,586.15	43.47
			0333001		0322090
Housing					
Loan 118 - Staff Housing					
28-Dec-17	114,772.67	(27,376.51)			3,603.86
27-Jun-18		(28,236.13)	(55,612.64)	59,160.03	2,744.24
			0913002		0921281
Recreation					
Loan 120 Bencubbin Multipurpose Complex Redevelopment					
30-Oct-17	432,600.00	(7,279.20)			8,327.55
30-Apr-18		(7,419.32)			8,187.43
			(14,698.52)	417,901.48	16,514.98
			1193039		1191002
Loan 121 Bencubbin Multipurpose Complex Redevelopment - SAR					
30-Oct-17	491,300.00	(8,266.92)			9,457.53
30-Apr-18		(8,426.06)			9,298.39
			(16,692.98)	474,607.02	18,755.92
			1193040		1191003
Loan 122 Bencubbin Multipurpose Complex Redevelopment - CRC					
30-Oct-17	250,000.00	(4,206.66)			4,812.50
30-Apr-18		(4,287.64)			4,731.52
			(8,494.30)	241,505.70	9,544.02
			1193041		1191004
Economic Services					
Loan 117 - Accommodation Units					
03-Aug-16	0.00	0.00			0.00
			0.00	0.00	0.00
			1323003		1321041

(106,411.33) 1,201,760.38

SHIRE OF MT MARSHALL

FIFTEEN YEAR - PLANT REPLACEMENT PROGRAMME

REVISED

06/07/2017

PLANT ITEM		Plate	Plant	Purch	Hrs/kms 30/06/2017	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32/	2032/33	2033/34	2034/35	Total	Cycle	
Toyota Landcruiser		MM00	35	2015	110,000	75,000		75,000		75,000		75,000		75,000		75,000		75,000		75,000		75,000		675,000	2 yrs	
Toyota Prado		2000MM	36	2016	30,000		60,000		60,000		60,000		60,000		60,000		60,000		60,000		60,000		60,000		540,000	2 yrs
Ford Ranger XLS D/Cab		MM73	60	2015	75,000		52,000			52,000			52,000			52,000			52,000			52,000		312,000	3 yrs	
Mitsubishi Triton Tipping Tray	P&G	MM286	29	2014	19,000			35,000				35,000				35,000				35,000				140,000	4 yrs	
Mitsubishi D/Cab 4 x 4	CDO	MM332	33	2013	77,000			43,000				43,000				43,000				43,000				172,000	4 yrs	
Mitsubishi Triton Utility	Ralph	MM5205	63	2016	11,000				30,000				30,000				30,000				30,000			120,000	4 yrs	
Mitsubishi Triton Utility	PMO	MM276	28	2014	64,800	30,000			30,000					30,000								30,000		150,000	4 yrs	
Mitsubishi Triton Tipping Tray	P&G	MM279	32	2013	53,000		35,000				35,000				35,000				35,000				35,000	175,000	4 yrs	
Mitsubishi Triton Utility	Bill R	MM254	27	2013	51,000		32,000				32,000				32,000				32,000				32,000	160,000	4 yrs	
Mitsubishi Triton Utility	Stretch	MM277	25	2013	66,000																			0	until dead	
Mitsubishi Triton Utility	P&G	MM136	30	2011	92,000	32,000			32,000					32,000				32,000				32,000		160,000	4 yrs	
Mitsubishi Triton Utility	P&G	MM170	26	2011	93,000	35,000				35,000				35,000				35,000				35,000		175,000	4 yrs	
Mitsubishi Triton Tipping Tray	P&G	MM5185	31	2013	46,000			35,000				35,000				35,000			35,000					140,000	4 yrs	
Suzuki Panel Van		MM5183	59	2015	9,000				20,000				20,000				20,000				22,000			82,000	3 yrs	
Caterpillar Backhoe		MM205	58	2015	0								180,000										180,000	360,000	10yrs	
Volvo 930G Grader		MM349	2	2009	10,000	355,000										380,000								735,000	8-10yrs	
Volvo 930G Grader		MM275	1	2012	4,875					380,000										380,000					760,000	8-10yrs
Volvo 930G Grader		MM5081	3	2008	8,800		375,000										380,000								755,000	8-10yrs
John Deere 670GP Grader		MM5189	4	2016	350										380,000										380,000	8-10yrs
Volvo L90F FEL		MM5150	5	2010	5,300				260,000										260,000					160,000	520,000	8-10yrs
Bomag BW 25RH Roller		MM5132	8	2010	0						160,000														320,000	12-14yrs
Free Roll Roller - No 1					0					50,000															50,000	8-10yrs
Free Roll Roller - No 2					0										50,000										50,000	8-10yrs
Free Roll Roller - No 3					0												50,000								50,000	8-10yrs
Bomag Vibrating Roller		MM5184	7	2016	0										160,000										160,000	8-10yrs
Water Tank - Perry Road					0																				0	15yrs+
Water Tank - Koorda T/O					0																				0	15yrs+
Stainless Steel Water Tanker		MM3336	15		0			75,000																	75,000	10yrs
John Deere 2250 Tractor		MM241	11	2001	0							60,000													60,000	15yrs+
John Deere Tractor		MM026	10	1999	0				75,000																75,000	15yrs+
Chatfield Tree Planter					0																				0	LCDC
Chatfield Tree Planter					0																				0	LCDC
T/A Trailer		MM15006			0																				0	15yrs+
HP Side Tipping Trailer		MM3330	13	2003	0			100,000										100,000							200,000	10yrs
HP T/A Trailer		MM3417	17		0										30,000										30,000	15yrs+
Kluck T/A Box Trailer		MM3445	46		0																				0	15yrs+
Portable Skate Rink		MM3355	47		0																				0	15yrs+
Side Tipping Trailer (2nd hand)		MM15075	62	2016	0										60,000										60,000	10yrs
Portable Toilet - Trailer		MM3284	43		0	6,000																			6,000	15yrs+
Portable Toilet - Trailer		MM3287	44		0	6,000																			6,000	15yrs+
SAM Trailer (SRRG)		MM3499	53		0																				0	SRRG
SAM Trailer (SRRG)		MM15008	54		0																				0	SRRG
Fuso Canter Truck		MM5182	57	2015	41,000							50,000								50,000					100,000	8-10yrs
Hino T/A Tip Truck		MM5035	16	2008	0				180,000												190,000				370,000	10yrs
Isuzu Tip Truck S/A		MM262	19		0							80,000													80,000	15yrs+
Hino Primemover		MM3900	14	2004	0			250,000										250,000							500,000	10yrs
UD Nissan Primemover		MM268	12	2013	0						230,000										230,000				460,000	10yrs
UD Nissan 5 Tonne Mtc		MM58	18		200,000	85,000										85,000									170,000	10yrs
John Deere Ride on Mower			41		0				60,000					60,000					60,000						180,000	5yrs
Toro Flat Top Trailer		MM3455	51		0																				0	15yrs+
Toyota Coaster		MM909	41	2003	110,000		100,000																120,000		220,000	10-15yrs
Minor Plant					0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		90,000	
TOTAL						629,000	659,000	618,000	690,000	659,000	522,000	383,000	347,000	327,000	722,000	710,000	545,000	527,000	504,000	623,000	537,000	229,000	592,000		9,823,000	
Value of trade-in on plant						60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000	60,000	45,000		945,000	
Value of																										

Plant Reserve Activity - Estimated

Budget Interest earning rate		2.05%																			
Average Expenditure required		\$ 375,667		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32/	2032/33	2033/34	2034/35
Transfer In / Out - Net Requirement less Average																					
	Balance - 1 July	423,392	359,738	263,779	191,853	102,453	21,220	40,321	157,815	334,717	530,245	389,782	273,439	254,711	298,599	376,387	306,770	281,725	554,167		
	ADD - Transfer from Muni	0	0	0	0	0	18,667	116,667	173,667	188,667	0	0	0	38,667	71,667	0	0	266,667	0		
	Interest earnings	8,680	7,375	5,407	3,933	2,100	435	827	3,235	6,862	10,870	7,991	5,605	5,222	6,121	7,716	6,289	5,775	11,360		
	Sub-Total	432,071	367,112	269,187	195,786	104,553	40,321	157,815	334,717	530,245	541,115	397,772	279,044	298,599	376,387	384,103	313,059	554,167	565,528		
	LESS - Transfer to Muni	72,333	103,333	77,333	93,333	83,333	0	0	0	0	151,333	124,333	24,333	0	0	77,333	31,333	0	36,333		
PLANT RESERVE - ESTIMATED BALANCE		359,738	263,779	191,853	102,453	21,220	40,321	157,815	334,717	530,245	389,782	273,439	254,711	298,599	376,387	306,770	281,725	554,167	529,194		

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 3 – GENERAL PURPOSE FUNDING					
		1. MUNICIPAL RATES					
0025	0422081	Rates Account Enquiries	2017	73.45	\$ 7.35	\$80.80	C
0151	0422061	Electoral Rolls	Pre 2000	50.00	\$ 5.00	\$55.00	S
		2. INTEREST CHARGES AND INSTALMENTS					
	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

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

		SCHEDULE 4 - ADMINISTRATION					
		1. PHOTOCOPIES					
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
		2. PHOTOCOPIES OF AGENDA AND / OR MINUTES					
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
		3. FACSIMILES					
0151	0422061	Local and STD (per Page)	2016	No longer available			C
		4. EFTPOS FEES					
	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
		5. FREEDOM OF INFORMATION FEES					
0151	0422061	As per the Freedom of Information Act 1992 and Freedom of Information Regulations					S

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

		SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY					
		1. DOG REGISTRATION					
		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

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

		2. CAT REGISTRATION					
	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

		3. RANGER SERVICES					
		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

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

		SCHEDULE 7 – HEALTH					
		1. PERMIT TO USE AN APPARATUS					
	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

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

		SCHEDULE 8 - WELFARE					
	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	"	90.00		\$90.00	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	90.00		\$90.00	C

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (\$) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 4 & 14 - HOUSING (Staff Housing is now allocated to the relevant Schedule)					
		All Housing – BOND = to 4 weeks Rent. Pet Bond of \$100 is additional.					
		1. HOUSING - Non Staff Members					
		156 Brown St, Bencubbin	2017	160.00		\$160.00	C
		158 Brown St, Bencubbin	2017	160.00		\$160.00	C
		248 Brown St, Bencubbin	2017	160.00		\$160.00	C
		247 Brown St, Bencubbin	2017	160.00		\$160.00	C
		28 Rowland St, Beacon	2017	160.00		\$160.00	C
		Staff Members					
		161 Brown St, Bencubbin	"	**		\$0.00	C
		92B Monger 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
		** Shire Employees as stated in Salary Package	"				

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		4. COMMUNITY HOUSING – Non-Staff Members					
0036	1362001	Community Housing Project - Beacon – 101 Broadbent St Beacon	2017	160.00		\$160.00	C
0036	1362001	Community Housing Project - Beacon – 87 Dunne St Beacon	2017	160.00		\$160.00	C
0034	1362001	Joint Venture Housing – 3 Hammond St Bencubbin	2017	160.00		\$160.00	C
0034	1362001	Joint Venture Housing – 64 Brown St Bencubbin	2017	160.00		\$160.00	C
0034	1362001	Joint Venture Housing – 30 Rowland St Beacon	2017	160.00		\$160.00	C
0034	1362001	Joint Venture Housing – 86 Dunne St Beacon	2017	160.00		\$160.00	C
		5. Short Term Accommodation					
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
		A \$10.00 voucher, redeemable for purchases at local participating businesses, not redeemable for cash, is given for each night's stay in Short Term Accommodation. Maximum voucher value is \$50.00 per stay.					

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 10 – COMMUNITY AMENITIES					
		2. RUBBISH REMOVAL					
		240L Bin – Replacement	Pre 2000	At Cost		At Cost +10%	C
	1011001	Domestic Collection	2017	\$375.00	\$0.00	\$375.00	C
	1011002	Domestic Recycling Collection	2017	\$212.50	\$0.00	\$212.50	C
	1021001	Commercial Collection	2017	\$375.00	\$37.50	\$412.50	C
	1021001	Commercial Recycling Collection	2017	\$212.50	\$21.25	\$233.75	C
		3. GENERAL PLANNING SERVICES					
		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	

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
	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
		5. Provision of a subdivision clearance:					
	1052001	(a) not more than 5 lots	"	\$73 per lot			S
	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
		4. BUILDING APPLICATION					
		Building Fees - Per Building Act 2011					
		Application For Building Permit					
	1332001	Class 1 and 10	2017	97.70	nil	\$97.70	S
	1332001	Class 2 to 9	2017	97.70	nil	\$97.70	S
	1332001	Application to Amend Building Permit (Uncertified)	2017	97.70	nil	\$97.70	S
	1332001	Demolition- Class 1 and 10	2017	97.70	nil	\$97.70	S
	1332001	Demolition- Class 2 to 9 (per storey)	2017	97.70	nil	\$97.70	S
	1332001	Application to Extend Building or Demolition Permit	2017	97.70		\$97.70	
	1332001	Application for Occupancy					
	1332001	Temporary Occupancy of Incomplete Buildings	2017	97.70	nil	\$97.70	S
	1332001	Modification of Occupancy Permit	2017	97.70	nil	\$97.70	S
	1332001	Replacement of Occupancy Permit	2017	97.70	nil	\$97.70	S
	1332001	Application For Occupancy Permit or Building Approval For Strata scheme, Plan or Subdivision	2017	\$10.80 and not less than \$107.70			S
	1332001	Application for Occupancy permit or Unauthorised Class 2-9 Building Certificate	2017	97.70		\$97.70	S
	1332001	Application for Building Approval certificate for unauthorised work	2017	97.70		\$97.70	S
	1332001	Application for Building Approval certificate with existing authorisation	2017	\$ 97.70	nil	\$97.70	S
	1332001	Application for Building Approval certificate for class 1 and 10 Buildings with Authorisation	2017	\$ 97.70	nil	\$97.70	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
		5. CEMETERIES					
		On application to hold a funeral, the following fees shall be payable in advance					
		Digging grave to 1.8m deep – Adults					
0071	1062001	▪ Weekdays	2017	209.10	\$ 20.90	\$230.00	C
0071	1062001	▪ Saturdays	2017	365.00	\$ 36.50	\$401.50	C
0071	1062001	▪ Sundays/Public Holidays	2017	525.00	\$ 52.50	\$577.50	C
		Digging grave to 1.2m deep – child under 5 years					
0071	1062001	▪ Weekdays	2017	178.50	\$ 17.85	\$196.35	C
0071	1062001	▪ Saturdays	2017	306.00	\$ 30.60	\$336.60	C
0071	1062001	▪ Sundays/Public Holidays	2017	423.00	\$ 42.30	\$465.30	C
		Issues of Grant of Right of Burial					
0071	1062001	▪ Certificate and Registration	2017	265.00	\$ 26.50	\$291.50	C
		Plot Fee					
0071	1062001	▪ Land for grave 2.44 x 1.22m where directed	2017	40.91	\$ 4.09	\$45.00	C
0071	1062001	▪ Land for grave 2.44 x 2.44m where directed	2017	66.36	\$ 6.64	\$73.00	C
0071	1062001	▪ Land for grave 2.44 x 1.22m selected by applicant	2017	56.36	\$ 5.64	\$62.00	C
0071	1062001	▪ Land for grave 2.44 x 2.44m selected by applicant	2017	86.36	\$ 8.64	\$95.00	C
		For sinking Any grave beyond 1.8m					
0071	1062001	▪ For each additional 0.3m or part thereof	2017	56.36	\$ 5.64	\$62.00	C

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		Niche Wall					
0071	1062001	▪ Double Niche	2017	45.91	\$ 4.59	\$50.50	C
0071	1062001	▪ Single Niche	2017	22.45	\$ 2.25	\$24.70	C
0071	1062001	For re-opening any grave	2017	209.09	\$ 20.91	\$230.00	C
0071	1062001	For interment in or filling in of re-opened grave	2017	52.73	\$ 5.27	\$58.00	C
0071	1062001	Re-opening grave for exhumation	2017	209.09	\$ 20.91	\$230.00	C
0071	1062001	Re-interment after exhumation	2017	209.09	\$ 20.91	\$230.00	C
0071	1062001	Re-opening interment and re-interment on a Saturday, Sunday or Public Holiday – Extra per Service	2017	209.09	\$ 20.91	\$230.00	C
		Miscellaneous charges					
0071	1062001	▪ Monumental masons License	2017	158.18	\$ 15.82	\$174.00	C
0071	1062001	▪ Funeral directors License	2017	158.18	\$ 15.82	\$174.00	C
0071	1062001	▪ Single Funeral Permit	2017	53.18	\$ 5.32	\$58.50	C
0071	1062001	▪ For permission to erect a headstone or monument	2017	21.36	\$ 2.14	\$23.50	C
0071	1062001	▪ For permission to enclose grave with kerbing	2017	21.36	\$ 2.14	\$23.50	C
0071	1062001	▪ Family grave – Placing of ashes	2017	21.36	\$ 2.14	\$23.50	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
		6. PORTABLE TOILETS					
0017	1062011	Portable Toilet – (per day excluding weekend)	2016	63.64	\$ 6.36	\$70.00	C
0017	1062011	Portable Toilet – (weekend, Friday collection to be returned Monday morning irrespective of use)	2016	127.27	\$ 12.73	\$140.00	C
T		▪ Deposit per toilet - Credit Card Photocopy	2016	300.00		\$300.00	C
		7. COMMUNITY BUS HIRE					
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
		8. LANDCARE SERVICES					
0110	1042011	Landcare Consultant - Shire Contractor or Employee	2015	At cost	At cost	At cost	C
		9. SWIMMING POOL INSPECTION					
		Local Government (Miscellaneous Provisions) Act 1960					
		4 yearly pool fence inspections	2009	56.00	nil	\$56.00	S

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 11 – RECREATION & CULTURE					
		1. MT MARSHALL SWIMMING POOL					
		Pool Charges					
	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
		Season Tickets – Full Season					
	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
		2. BEACON AND BENCUBBIN FITNESS CENTRE					
		Annual Membership					
	1192034	▪ Adults	2017	53.00	\$ 5.30	\$58.30	C
	1192034	▪ Aged Pensioners	2017	31.64	\$ 3.16	\$34.80	C
	1192034	▪ Students over 16 years of age	2017	31.64	\$ 3.16	\$34.80	C
	1192034	Casual Use	2015	4.55	\$ 0.45	\$5.00	C

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		3. STAGE HIRE					
	1112011	Mt Marshall Residents, Ratepayers and Community Groups	2015	Nil	Nil	Nil	C
		4. HISTORY BOOKS					
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

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

		SCHEDULE 13 - ECONOMIC SERVICES					
		1. CARAVAN PARK FEES - BENCUBBIN RECREATION GROUND O'FLOW					
		Van Site					
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
		2. CARAVAN PARK FEES FOR BEACON AND BENCUBBIN					
		Van Site					
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
		Tent Site - No vouchers applicable					
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
		3. BENCUBBIN & BEACON CABINS					
		Bencubbin					
0003	1322021	Single Cabin - Work Camp	2016	89.99	\$ 9.00	\$99.00	C
0003	1322021	Single Cabin - Work Camp Weekly	2016	540.00	\$ 54.00	\$594.00	C
0003	1322021	Single Cabin	2016	100.00	\$ 10.00	\$110.00	C
0003	1322021	Single Cabin - Weekly	2016	600.00	\$ 60.00	\$660.00	C
0003	1322021	Double Cabin	2016	119.99	\$ 12.00	\$132.00	C
0003	1322021	Double Cabin - Weekly	2016	720.00	\$ 72.00	\$792.00	C

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		Beacon					
0005	1322031	Single Cabins	2016	100.00	\$ 10.00	\$110.00	C
0005	1322031	Single Cabins - Weekly	2016	600.00	\$ 60.00	\$660.00	C
0005	1322031	Double Cabin	2016	119.99	\$ 12.00	\$132.00	C
0005	1322031	Double Cabin - Weekly	2016	720.00	\$ 72.00	\$792.00	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.					
		6. RAILWAY BARRACKS					
0026	1352021	Daily – Single person use	2016	42.73	\$ 4.27	\$47.00	C
0026	1352021	Weekly – Single person use	2016	254.54	\$ 25.45	\$280.00	C
0026	1352021	Daily – Shared room (two persons)	2016	60.00	\$ 6.00	\$66.00	C
0026	1352021	Weekly – Shared room (two persons)	2016	354.54	\$ 35.45	\$390.00	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
		* Six (6) and up to seven (7) nights be charged at the weekly rate					
		7. SANDALWOOD SHOPS					
0020	1351011	Shop Rents – As Per Lease Agreements					

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

		SCHEDULE 14 - PLANT HIRE AND MATERIALS					
		<i>PLANT HIRE - INCLUDING OPERATOR (per hour)</i>					
0021	1412001	Volvo 930G Grader	2017	158.18	\$ 15.82	\$174.00	C
0021	1412001	Tandem Axle Trucks	2017	132.73	\$ 13.27	\$146.00	C
0021	1412001	Single Axle Trucks	2017	101.82	\$ 10.18	\$112.00	C
0021	1412001	Volvo Loader	2017	158.18	\$ 15.82	\$174.00	C
0021	1412001	Volvo Backhoe	2017	132.73	\$ 13.27	\$146.00	C
0021	1412001	Self Propelled Roller	2017	101.82	\$ 10.18	\$112.00	C
0021	1412001	Tractor with Slasher	2017	91.82	\$ 9.18	\$101.00	C
0021	1412001	Prime Mover and Side Tipper / Water Tanker	2017	158.18	\$ 15.82	\$174.00	C
		<i>MATERIALS</i>					
0069	1412041	Non Contaminated Blue metal (per tonne)	2017	107.27	\$ 10.73	\$118.00	C
0069	1412041	Contaminated Blue Metal (per tonne)	2017	52.73	\$ 5.27	\$58.00	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



MEMORANDUM

TO: MT MARSHALL SHIRE

FROM: SERGEANT CARTER 11280
BENCUBBIN POLICE STATION

SUBJECT: Memorandum of understanding re: Waived gym access cost
for Police members in Bencubbin

In response to previous communications and the subsequent request for a formal submission regarding having the gym fees waived for members of Western Australia Police (WAPol) stationed at Bencubbin Police Station under a memorandum of understanding.

Maintaining fitness is important to WAPol officers, unfortunately we are unable to have any gym equipment installed within the Bencubbin Police Station due to space restrictions. As a result I am approaching the Mt Marshall Shire with the view to having gym fees waived for WAPol members who are stationed at Bencubbin.

The free use of the gym will be of immediate benefit to both Senior Constable UNASA and myself while we are station here in Bencubbin. In the future it would be a significant attraction for persons looking to apply to transfer to Bencubbin.

I respectfully submit this submission for consideration by the Mt Marshall Shire.

Regards

Heather CARTER
SERGEANT 11280
BENCUBBIN POLICE STATION

10 August 2017