



# Annual Budget 2020/21



*Photo by Sandprints Photography*

# **SHIRE OF MT MARSHALL**

## **BUDGET**

### **FOR THE YEAR ENDED 30 JUNE 2021**

#### **LOCAL GOVERNMENT ACT 1995**

#### **TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

#### **SHIRE'S VISION**

The Shire of Mount 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.

SHIRE OF MT MARSHALL  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,474,508	1,497,428	1,465,964
Operating grants, subsidies and contributions	10(a)	1,313,668	2,855,455	1,291,457
Fees and charges	9	526,405	498,551	493,697
Interest earnings	12(a)	44,954	68,700	103,249
Other revenue	12(b)	299,563	325,758	298,533
		3,659,098	5,245,892	3,652,900
<b>Expenses</b>				
Employee costs		(1,799,986)	(1,556,258)	(1,722,949)
Materials and contracts		(1,392,608)	(1,165,320)	(1,429,092)
Utility charges		(253,357)	(234,060)	(211,366)
Depreciation on non-current assets	5	(2,826,170)	(2,831,092)	(2,700,134)
Interest expenses	12(d)	(41,993)	(43,448)	(41,654)
Insurance expenses		(184,763)	(215,788)	(176,968)
Other expenditure		(96,100)	(102,680)	(108,100)
		(6,594,977)	(6,148,646)	(6,390,263)
<b>Subtotal</b>				
		(2,935,879)	(902,754)	(2,737,363)
Non-operating grants, subsidies and contributions	10(b)	2,005,996	1,544,266	1,904,753
Profit on asset disposals	4(b)	0	14,374	0
Loss on asset disposals	4(b)	(2,000)	(16,933)	(15,000)
		2,003,996	1,541,707	1,889,753
<b>Net result</b>				
		(931,883)	638,953	(847,610)
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		0	0	0
<b>Total comprehensive income</b>				
		(931,883)	638,953	(847,610)

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

# SHIRE OF MT MARSHALL

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the 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 13 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		34,299	33,223	20,499
General purpose funding		2,691,948	4,092,306	2,772,560
Law, order, public safety		34,845	50,448	28,933
Health		200,740	175,945	200,740
Education and welfare		106,194	101,529	105,517
Housing		123,800	127,006	158,700
Community amenities		166,419	152,362	129,745
Recreation and culture		45,928	45,922	35,454
Transport		28,800	215,790	6,100
Economic services		174,225	188,431	145,252
Other property and services		51,900	62,930	49,400
		3,659,098	5,245,892	3,652,900
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f)			
Governance		(417,832)	(349,220)	(406,134)
General purpose funding		(79,777)	(76,594)	(93,989)
Law, order, public safety		(191,911)	(186,414)	(177,993)
Health		(329,206)	(317,392)	(323,446)
Education and welfare		(369,373)	(291,125)	(360,715)
Housing		(289,845)	(257,562)	(248,430)
Community amenities		(318,312)	(262,539)	(295,379)
Recreation and culture		(1,210,868)	(1,047,833)	(1,130,810)
Transport		(2,828,152)	(2,819,232)	(2,806,367)
Economic services		(497,138)	(456,093)	(484,708)
Other property and services		(20,570)	(41,194)	(20,638)
		(6,552,984)	(6,105,198)	(6,348,609)
<b>Finance costs</b>	7,6(a),12(d)			
General purpose funding		(124)	(50)	0
Community amenities		(1,888)	(2,034)	0
Recreation and culture		(39,981)	(41,364)	(41,654)
		(41,993)	(43,448)	(41,654)
<b>Subtotal</b>		(2,935,879)	(902,754)	(2,737,363)
Non-operating grants, subsidies and contributions	10(b)	2,005,996	1,544,266	1,904,753
Profit on disposal of assets	4(b)	0	14,374	0
(Loss) on disposal of assets	4(b)	(2,000)	(16,933)	(15,000)
		2,003,996	1,541,707	1,889,753
<b>Net result</b>		<b>(931,883)</b>	<b>638,953</b>	<b>(847,610)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(931,883)</b>	<b>638,953</b>	<b>(847,610)</b>

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



**SHIRE OF MT MARSHALL**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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.

**OBJECTIVE**

**GOVERNANCE**

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**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

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

**HEALTH**

To provide an operational framework for good community health..

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

**EDUCATION AND WELFARE**

To meet the needs of the community in these areas.

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**

To help ensure adequate housing.

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

**COMMUNITY AMENITIES**

Provide services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

To provide effective and efficient transport services to the community.

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

**ECONOMIC SERVICES**

To help promote the Municipality and improve its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

To monitor and control the Shire's overhead operating accounts.

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

**SHIRE OF MT MARSHALL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,494,508	1,476,227	1,475,964
Operating grants, subsidies and contributions		1,312,994	2,931,944	1,335,857
Fees and charges		526,405	498,551	493,697
Interest earnings		44,954	68,700	103,249
Goods and services tax		438,390	421,772	318,065
Other revenue		299,563	325,758	259,133
		4,116,814	5,722,952	3,985,965
<b>Payments</b>				
Employee costs		(1,799,986)	(1,524,884)	(1,722,949)
Materials and contracts		(805,538)	(1,552,729)	(1,466,092)
Utility charges		(253,357)	(234,060)	(211,366)
Interest expenses		(41,993)	(43,737)	(39,654)
Insurance expenses		(184,763)	(215,788)	(176,968)
Goods and services tax		(438,390)	(438,390)	(318,065)
Other expenditure		(96,100)	(102,680)	(108,100)
		(3,620,127)	(4,112,268)	(4,043,194)
<b>Net cash provided by (used in) operating activities</b>	3	496,687	1,610,684	(57,229)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(3,301,696)	(2,179,675)	(1,542,700)
Payments for construction of infrastructure	4(a)	(1,987,211)	(1,861,217)	(3,362,707)
Non-operating grants, subsidies and contributions		2,005,996	1,544,266	1,904,753
Proceeds from sale of plant and equipment	4(b)	383,000	190,054	231,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	9,524	9,167	9,167
<b>Net cash provided by (used in) investing activities</b>		(2,890,387)	(2,297,405)	(2,760,487)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(44,720)	(43,047)	(43,046)
Principal elements of lease payments	7	(10,532)	(8,698)	0
Proceeds from new borrowings	6(b)	450,000	0	0
<b>Net cash provided by (used in) financing activities</b>		394,748	(51,745)	(43,046)
<b>Net increase (decrease) in cash held</b>		(1,998,952)	(738,466)	(2,860,762)
Cash at beginning of year		3,582,256	4,320,722	4,280,574
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,583,304</b>	<b>3,582,256</b>	<b>1,419,812</b>

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 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		1,795,546	1,356,174	1,376,554
		1,795,546	1,356,174	1,376,554
<b>Revenue from operating activities (excluding rates)</b>				
Governance		34,299	42,413	20,499
General purpose funding		1,269,389	2,646,392	1,353,203
Law, order, public safety		34,845	50,448	28,933
Health		200,740	175,945	200,740
Education and welfare		106,194	101,529	105,517
Housing		123,800	127,006	158,700
Community amenities		166,419	152,362	129,745
Recreation and culture		45,928	45,922	35,454
Transport		28,800	220,974	6,100
Economic services		174,225	188,431	145,252
Other property and services		51,900	62,930	49,400
		2,236,539	3,814,352	2,233,543
<b>Expenditure from operating activities</b>				
Governance		(419,832)	(350,232)	(416,134)
General purpose funding		(79,901)	(76,644)	(93,989)
Law, order, public safety		(191,911)	(186,414)	(177,993)
Health		(329,206)	(320,198)	(323,446)
Education and welfare		(369,373)	(298,947)	(365,715)
Housing		(289,845)	(257,562)	(248,430)
Community amenities		(320,200)	(264,573)	(295,379)
Recreation and culture		(1,250,849)	(1,089,197)	(1,172,464)
Transport		(2,828,152)	(2,824,525)	(2,806,367)
Economic services		(497,138)	(456,093)	(484,708)
Other property and services		(20,570)	(41,194)	(20,638)
		(6,596,977)	(6,165,579)	(6,405,263)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,828,917	2,789,263	2,715,134
<b>Amount attributable to operating activities</b>		264,025	1,794,210	(80,032)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	2,005,996	1,544,266	1,904,753
Purchase property, plant and equipment	4(a)	(3,301,696)	(2,179,675)	(1,542,700)
Purchase and construction of infrastructure	4(a)	(1,987,211)	(1,861,217)	(3,362,707)
Proceeds from disposal of assets	4(b)	383,000	190,054	231,000
Proceeds from self supporting loans	6(a)	9,524	9,167	9,167
<b>Amount attributable to investing activities</b>		(2,890,387)	(2,297,405)	(2,760,487)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(44,720)	(43,047)	(43,046)
Principal elements of finance lease payments	7	(10,532)	(8,698)	0
Proceeds from new borrowings	6(b)	450,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(10,941)	(36,116)	(59,076)
Transfers from cash backed reserves (restricted assets)	8(a)	819,996	940,688	1,523,284
<b>Amount attributable to financing activities</b>		1,203,803	852,827	1,421,162
<b>Budgeted deficiency before general rates</b>		(1,422,559)	349,632	(1,419,357)
<b>Estimated amount to be raised from general rates</b>	1	1,422,559	1,445,914	1,419,357
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>0</b>	<b>1,795,546</b>	<b>0</b>

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 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		1,795,546	1,356,174	1,376,554
		1,795,546	1,356,174	1,376,554
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c)	35,449	35,412	35,449
Rates revenue other than revenue raised from general rates	1	16,500	16,102	11,158
Operating grants, subsidies and contributions	10(a)	1,313,668	2,855,455	1,291,457
Fees and charges	9	526,405	498,551	493,697
Interest earnings	12(a)	44,954	68,700	103,249
Other revenue	12(b)	299,563	325,758	298,533
Profit on asset disposals	4(b)	0	14,374	0
		2,236,539	3,814,352	2,233,543
<b>Expenditure from operating activities</b>				
Employee costs		(1,799,986)	(1,556,258)	(1,722,949)
Materials and contracts		(1,392,608)	(1,165,320)	(1,429,092)
Utility charges		(253,357)	(234,060)	(211,366)
Depreciation on non-current assets	5	(2,826,170)	(2,831,092)	(2,700,134)
Interest expenses	12(d)	(41,993)	(43,448)	(41,654)
Insurance expenses		(184,763)	(215,788)	(176,968)
Other expenditure		(96,100)	(102,680)	(108,100)
Loss on asset disposals	4(b)	(2,000)	(16,933)	(15,000)
		(6,596,977)	(6,165,579)	(6,405,263)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (a)(i)	2,828,917	2,789,263	2,715,134
<b>Amount attributable to operating activities</b>				
		264,025	1,794,210	(80,032)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	2,005,996	1,544,266	1,904,753
Purchase property, plant and equipment	4(a)	(3,301,696)	(2,179,675)	(1,542,700)
Purchase and construction of infrastructure	4(a)	(1,987,211)	(1,861,217)	(3,362,707)
Proceeds from disposal of assets	4(b)	383,000	190,054	231,000
Proceeds from self supporting loans	6(a)	9,524	9,167	9,167
<b>Amount attributable to investing activities</b>				
		(2,890,387)	(2,297,405)	(2,760,487)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(44,720)	(43,047)	(43,046)
Principal elements of finance lease payments	6	(10,532)	(8,698)	0
Proceeds from new borrowings	6(b)	450,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(10,941)	(36,116)	(59,076)
Transfers from cash backed reserves (restricted assets)	8(a)	819,996	940,688	1,523,284
<b>Amount attributable to financing activities</b>				
		1,203,803	852,827	1,421,162
<b>Budgeted deficiency before general rates</b>				
		(1,422,559)	349,632	(1,419,357)
<b>Estimated amount to be raised from general rates</b>				
	1(a)	1,422,559	1,445,914	1,419,357
<b>Net current assets at end of financial year - surplus/(deficit)</b>				
	2 (a)(iii)	0	1,795,546	0

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

**SHIRE OF MT MARSHALL**  
**INDEX OF NOTES TO THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Rates	10
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Leases	22
Note 8	Reserves	23
Note 9	Fees and Charges	24
Note 10	Grant Revenue	24
Note 11	Revenue Recognition	25
Note 12	Other Information	26
Note 13	Interests in Joint Arrangements	27
Note 14	Trust	28
Note 15	Significant Accounting Policies - Other Information	29

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV	0.133328	106	569,520	75,933	0	0	75,933	96,868	1,346,560
<b>Unimproved valuations</b>									
UV	0.018350	311	74,587,587	1,368,682	0	0	1,368,682	1,369,711	96,867
Mining	0.018350	1	47,718	876	0	0	876	1,009	814
<b>Sub-Totals</b>		418	75,204,825	1,445,491	0	0	1,445,491	1,467,588	1,444,241
<b>Minimum</b>									
<b>Minimum payment</b>	\$								
<b>Gross rental valuations</b>									
GRV	416	38	28,033	15,808	0	0	15,808	17,888	9,984
<b>Unimproved valuations</b>									
UV	416	24	164,160	9,984	0	0	9,984	9,984	17,888
Mining	416	11	45,907	4,576	0	0	4,576	3,744	3,744
<b>Sub-Totals</b>		73	238,100	30,368	0	0	30,368	31,616	31,616
		491	75,442,925	1,475,859	0	0	1,475,859	1,499,204	1,475,857
Discounts (Refer note 1(e))							(53,300)	(53,290)	(56,500)
<b>Total amount raised from general rates</b>							1,422,559	1,445,914	1,419,357
Movement in excess rates							0	0	(4,642)
Specified area rates (Refer note 1(c))							35,449	35,412	35,449
Ex-gratia rates							17,200	16,772	16,800
Rates written off							(700)	(670)	(1,000)
<b>Total rates</b>							1,474,508	1,497,428	1,465,964

All land (other than 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 for the 2020/21 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 local government services/facilities.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (b) 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
		\$	%	%
<b>Option one</b>				
Full payment	4/09/2020	0	0.0%	8.0%
<b>Option two</b>				
First instalment	4/09/2020	0	0.0%	8.0%
Second instalment	4/11/2020	12	5.0%	8.0%
Third instalment	4/02/2021	12	5.0%	8.0%
Fourth instalment	4/04/2021	12	5.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,548	1,500
Instalment plan interest earned	2,000	2,022	2,000
Unpaid rates and service charge interest earned	11,600	11,405	14,600
	15,100	14,975	18,100

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$	\$
<b>Bencubbin Multipurpose Complex Redevelopment</b>									
	GRV	0.005759	482,008	2,776	0	0	2,776	2,776	2,776
	UV	0.000959	34,077,960	32,673	0	0	32,673	32,636	32,673
			34,559,968	35,449	0	0	35,449	35,412	35,449

	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
<b>Specified area rate</b>			\$	\$	\$
<b>Bencubbin Multipurpose Complex Redevelopment</b>					
	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 Appendix A.	35,449	0	35,449
			35,449	0	35,449

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

### (e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 53,300	\$ 53,290	\$ 56,500	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.
			53,300	53,290	56,500	

### (f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.



## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
d			
4(b)	0	(14,374)	0
cash	747	1,604	0
	0	(305)	0
	0	14,526	0
4(b)	2,000	16,933	15,000
	0	(60,213)	0
5	2,826,170	2,831,092	2,700,134
	2,828,917	2,789,263	2,715,134
ncy			
3	(649,508)	(1,458,563)	(898,927)
	100,362	99,615	98,010
	(549,146)	(1,358,948)	(800,917)

## 2 (a). NET CURRENT ASSETS (CONTINUED)

### EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

		2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	Note	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	933,796	2,123,019	520,885
Cash and cash equivalents - restricted				
Cash backed reserves	3	649,508	1,458,563	898,927
Unspent grants, subsidies and contributions	10	0	674	0
Receivables		191,620	211,620	337,656
Inventories		12,365	14,385	17,975
		1,787,289	3,808,261	1,775,443
<b>Less: current liabilities</b>				
Trade and other payables		(1,013,532)	(428,482)	(772,193)
Contract liabilities		0	(674)	0
Provisions		(224,611)	(224,611)	(202,333)
		(1,238,143)	(653,767)	(974,526)
<b>Net current assets</b>		549,146	3,154,494	800,917
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(549,146)	(1,358,948)	(800,917)
<b>Closing funding surplus / (deficit)</b>		0	1,795,546	0

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

**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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire 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.

**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.

**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.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**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.

**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.

**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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. 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:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	124,741	2,123,693	520,885
Term deposits	1,458,563	1,458,563	898,927
	1,583,304	3,582,256	1,419,812
- Unrestricted cash and cash equivalents	933,796	2,123,019	520,885
- Restricted cash and cash equivalents	649,508	1,459,237	898,927
	1,583,304	3,582,256	1,419,812
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Plant Replacement	248,530	353,280	357,725
Aged Care Units	45,509	45,170	45,554
Housing	8,596	8,532	13,215
Employee Entitlements Reserve	100,362	99,615	100,460
Public Amenities & Building	163,154	161,939	164,300
Mt Marshall Aquatic Centre Development	7,106	674,642	101,310
Community Bus Replacement	20,622	20,468	20,641
Bencubbin Recreation Complex	4,284	4,252	4,288
Economic Development	39,310	78,720	79,387
Beacon Accommodation	3,731	3,703	3,735
Medical Enhancement	8,006	7,946	8,013
Bencubbin Community Resource Centre	298	296	299
Unspent grants, subsidies and contributions	10 0	674	0
	649,508	1,459,237	898,927
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(931,883)	638,953	(847,610)
Depreciation	5 2,826,170	2,831,092	2,700,134
(Profit)/loss on sale of asset	4(b) 2,000	2,559	15,000
(Increase)/decrease in receivables	20,000	102,453	15,000
(Increase)/decrease in inventories	2,020	(2,989)	(2,000)
Increase/(decrease) in payables	585,050	(394,383)	(33,000)
Increase/(decrease) in contract liabilities	(674)	(59,539)	0
Increase/(decrease) in employee provisions	0	36,804	0
Non-operating grants, subsidies and contributions	(2,005,996)	(1,544,266)	(1,904,753)
<b>Net cash from operating activities</b>	496,687	1,610,684	(57,229)

#### SIGNIFICANT ACCOUNTING POLICES

##### 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 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program									2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	0	0	8,000	554,000	0	0	0	0	0	562,000	542,131	522,000
Buildings - specialised	0	25,000	0	0	61,000	1,657,696	0	79,000	54,000	1,876,696	969,234	325,500
Plant and equipment	0	0	0	0	0	0	600,000	0	0	600,000	427,994	477,200
Motor vehicles	133,000	45,000	0	0	0	0	85,000	0	0	263,000	240,316	218,000
	133,000	70,000	8,000	554,000	61,000	1,657,696	685,000	79,000	54,000	3,301,696	2,179,675	1,542,700
<i>Infrastructure</i>												
Infrastructure - roads	0	0	0	0	0	0	1,752,211	0	0	1,752,211	1,827,625	1,824,065
Infrastructure - footpaths	0	0	0	0	0	0	20,000	0	0	20,000	13,614	20,000
Infrastructure - parks and ovals	0	0	0	0	0	190,000	0	0	0	190,000	0	0
Infrastructure - other	0	0	0	0	0	0	0	0	0	0	0	1,488,642
Infrastructure - airports	0	0	0	0	0	0	25,000	0	0	25,000	19,978	30,000
	0	0	0	0	0	190,000	1,797,211	0	0	1,987,211	1,861,217	3,362,707
<b>Total acquisitions</b>	133,000	70,000	8,000	554,000	61,000	1,847,696	2,482,211	79,000	54,000	5,288,907	4,040,892	4,905,407

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

#### SIGNIFICANT ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.



SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	115,000	113,000	0	(2,000)	104,412	112,590	9,190	(1,012)	115,000	105,000	0	(10,000)
Health	30,000	30,000	0	0	37,352	34,546	0	(2,806)	30,000	30,000	0	0
Education and welfare		0	0	0	16,913	9,091	0	(7,822)	17,000	12,000	0	(5,000)
Transport	240,000	240,000	0	0	33,936	33,827	5,184	(5,293)	84,000	84,000	0	0
	385,000	383,000	0	(2,000)	192,613	190,054	14,374	(16,933)	246,000	231,000	0	(15,000)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	240,000	240,000	0	0	22,921	26,100	5,184	(2,005)	54,000	54,000	0	0
Motor vehicles	145,000	143,000	0	(2,000)	169,692	163,954	9,190	(14,928)	192,000	177,000	0	(15,000)
	385,000	383,000	0	(2,000)	192,613	190,054	14,374	(16,933)	246,000	231,000	0	(15,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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 2021**

**5. ASSET DEPRECIATION**

**By Program**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	55,200	55,295	51,200
Law, order, public safety	75,700	75,627	75,700
Health	2,700	8,023	2,700
Education and welfare	31,100	31,097	33,600
Housing	52,500	52,538	49,500
Community amenities	36,100	36,059	17,200
Recreation and culture	460,600	460,543	458,900
Transport	1,761,170	1,761,042	1,733,534
Economic services	45,200	45,086	45,200
Other property and services	305,900	305,782	232,600
	2,826,170	2,831,092	2,700,134

**By Class**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Buildings - non-specialised	97,887	98,057	90,915
Buildings - specialised	361,560	362,190	360,380
Furniture and equipment	3,852	3,859	6,946
Plant and equipment	372,398	373,047	290,407
Motor vehicles	57,277	57,377	53,065
Infrastructure - roads	1,699,053	1,702,011	1,692,393
Infrastructure - footpaths	21,569	21,607	21,590
Infrastructure - parks and ovals	63,360	63,470	63,485
Infrastructure - other	116,850	117,054	115,769
Infrastructure - playground equipment	5,140	5,149	5,150
Infrastructure - airports	20,035	20,070	34
Right of use - land	6,433	6,444	0
Right of use - furniture and fittings	756	757	0
	2,826,170	2,831,092	2,700,134

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

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.

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
Right of use - land	5 to 10 years
Right of use - furniture and equipment	4 to 10 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Staff Housing	124	WATC*	1.70%	0	410,000	0	410,000	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>																		
Bencubbin Rec Complex Shire	120	WATC*	3.85%	386,768	0	(16,480)	370,288	(14,733)	402,631	0	(15,863)	386,768	(15,243)	402,631	0	(15,863)	386,768	(15,350)
Bencubbin Rec SAR	121	WATC*	3.85%	439,249	0	(18,716)	420,533	(16,733)	457,265	0	(18,016)	439,249	(17,312)	457,265	0	(18,016)	439,249	(17,433)
Aquatic Centre	123	WATC*	1.70%	0	40,000	0	40,000	0	0	0	0	0	0	0	0	0	0	0
				826,017	450,000	(35,196)	1,240,821	(31,466)	859,896	0	(33,879)	826,017	(32,555)	859,896	0	(33,879)	826,017	(32,783)
<b>Self Supporting Loans</b>																		
<b>Recreation and culture</b>																		
Bencubbin Rec Complex CRC	122	WATC*	3.85	223,514	0	(9,524)	213,990	(8,515)	232,682	0	(9,168)	223,514	(8,809)	232,682	0	(9,167)	223,515	(8,871)
				223,514	0	(9,524)	213,990	(8,515)	232,682	0	(9,168)	223,514	(8,809)	232,682	0	(9,167)	223,515	(8,871)
				1,049,531	450,000	(44,720)	1,454,811	(39,981)	1,092,578	0	(43,047)	1,049,531	(41,364)	1,092,578	0	(43,046)	1,049,532	(41,654)

\* WA Treasury Corporation

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 6. INFORMATION ON BORROWINGS

### (b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan Number	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Aquatic Centre	WATC	123		10	1.7%	\$ 40,000	\$ 0	\$ 40,000	0
Staff Housing	WATC	124		10	1.7%	410,000	0	410,000	0
						450,000	0	450,000	0

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

### (d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Undrawn borrowing facilities</b>	\$	\$	\$
<b>credit standby arrangements</b>			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(1,815)	0
<b>Total amount of credit unused</b>	20,000	18,185	20,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,454,811	1,049,531	1,049,532

## SIGNIFICANT ACCOUNTING POLICIES

### 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.

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2020/21 Budget Lease Interest Repayments	Actual Principal	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding	2019/20 Actual Lease Interest repayments	Budget Principal	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding	2019/20 Budget Lease Interest Repayments
					1 July 2020	\$	\$	\$	\$	1 July 2019	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fuji Xerox Docucentre VII C5573 with Booklet Finisher	1	BOQ Finance	1.7%	4	8,330	0	(2,220)	6,110	(124)	0	9,062	(732)	8,330	(50)	0	0	0	0	0
<b>Community amenities</b>																			
Bencubbin Landfill Site	2	Paul Anthony Sasche	2.3%	10	44,612	0	(4,156)	40,456	(944)	0	48,595	(3,983)	44,612	(1,017)	0	0	0	0	0
Beacon Landfill Site	3	C Faulkner Holdings Pty Ltd	2.3%	10	44,612	0	(4,156)	40,456	(944)	0	48,595	(3,983)	44,612	(1,017)	0	0	0	0	0
					97,554	0	(10,532)	87,022	(2,012)	0	106,252	(8,698)	97,554	(2,084)	0	0	0	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.



## 8. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant Replacement	353,280	2,650	(107,400)	248,530	420,497	6,067	(73,284)	353,280	420,497	10,512	(73,284)	357,725
(b) Aged Care Units	45,170	339	0	45,509	44,443	727	0	45,170	44,443	1,111	0	45,554
(c) Housing	8,532	64	0	8,596	403,138	5,394	(400,000)	8,532	403,137	10,078	(400,000)	13,215
(d) Employee Entitlements Reserve	99,615	747	0	100,362	98,010	1,605	0	99,615	98,010	2,450	0	100,460
(e) Public Amenities & Building	161,939	1,215	0	163,154	209,073	2,866	(50,000)	161,939	209,073	5,227	(50,000)	164,300
(f) Mt Marshall Aquatic Centre Developr	674,642	5,060	(672,596)	7,106	1,074,449	17,597	(417,404)	674,642	1,074,449	26,861	(1,000,000)	101,310
(g) Community Bus Replacement	20,468	154	0	20,622	20,138	330	0	20,468	20,138	503	0	20,641
(h) Bencubbin Recreation Complex	4,252	32	0	4,284	4,182	70	0	4,252	4,183	105	0	4,288
(i) Economic Development	78,720	590	(40,000)	39,310	77,451	1,269	0	78,720	77,451	1,936	0	79,387
(j) Beacon Accommodation	3,703	28	0	3,731	3,644	59	0	3,703	3,644	91	0	3,735
(k) Medical Enhancement	7,946	60	0	8,006	7,818	128	0	7,946	7,818	195	0	8,013
(l) Bencubbin Community Resource Cen	296	2	0	298	292	4	0	296	292	7	0	299
	1,458,563	10,941	(819,996)	649,508	2,363,135	36,116	(940,688)	1,458,563	2,363,135	59,076	(1,523,284)	898,927

### (b) Cash Backed Reserves - Purposes

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
(a) Plant Replacement	Note 1	To fund the purchase of road construction plant, so as to avoid undue heavy burden in a single year.
(b) Aged Care Units	Note 1	To fund capital works on existing Aged Care Units or construction of new Aged Care Units.
(c) Housing	Note 1	To fund the replacement of housing and any major maintenance.
(d) Employee Entitlements Reserve	Note 1	To be used to fund Long Service Leave required/other accrued leave.
(e) Public Amenities & Building	Note 1	To help fund future building maintenance requirements to the shire's buildings.
(f) Mt Marshall Aquatic Centre Developr	Note 1	To finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
(g) Community Bus Replacement	Note 1	To finance the replacement of the community bus.
(h) Bencubbin Recreation Complex	Note 1	To provide funding for future extensions to the Bencubbin Recreation Complex.
(i) Economic Development	Note 1	To set aside funds for Economic Development initiatives.
(j) Beacon Accommodation	Note 1	To set aside funds for reconstruction or major maintenance on Beacon Accommodation.
(k) Medical Enhancement	Note 1	To be used for projects that may arise through the NEWROC Health Strategy
(l) Bencubbin Community Resource Cen	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 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	1,500	1,566	1,300
General purpose funding	1,500	1,548	1,500
Law, order, public safety	2,000	2,154	1,500
Health	8,840	8,974	8,840
Education and welfare	65,000	61,012	65,000
Housing	121,300	120,894	139,800
Community amenities	125,245	120,402	119,245
Recreation and culture	18,750	8,374	7,650
Economic services	173,270	171,293	144,362
Other property and services	9,000	2,334	4,500
	526,405	498,551	493,697

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Total	Current	2020/21	2019/20	2019/20
	1 July 2020	in Liability	Reduction (As revenue)	Liability 30 June 2021	Liability 30 June 2021	Budget	Actual	Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	2,000	1,459	4,000
General purpose funding	0	0	0	0	0	1,170,000	2,521,430	1,191,217
Law, order, public safety	0	32,345	(32,345)	0	0	32,345	47,975	26,933
Education and welfare	0	41,194	(41,194)	0	0	41,194	40,517	40,517
Housing	0	0	0	0	0	2,500	0	18,900
Community amenities	674	0	(674)	0	0	39,674	31,960	9,000
Transport	0	25,000	(25,000)	0	0	25,000	211,659	0
Economic services	0	0	0	0	0	955	455	890
Other property and services	0	0	0	0	0	0	0	0
	674	98,539	(99,213)	0	0	1,313,668	2,855,455	1,291,457
(b) Non-operating grants, subsidies and contributions								
Recreation and culture	0	670,161	(670,161)	0	0	670,161	366,481	515,309
Transport	0	1,315,835	(1,315,835)	0	0	1,315,835	1,177,785	1,389,444
Economic services	0	20,000	(20,000)	0	0	20,000	0	0
	0	2,005,996	(2,005,996)	0	0	2,005,996	1,544,266	1,904,753
Total	674	2,104,535	(2,105,209)	0	0	3,319,664	4,399,721	3,196,210

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	674
	0	674

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	History book	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments			
- Reserve funds	10,939	36,116	59,076
- Other funds	11,900	11,852	18,702
- Self supporting loans	8,515	7,305	8,871
Other interest revenue (refer note 1b)	13,600	13,427	16,600
	44,954	68,700	103,249

#### (b) Other revenue

Reimbursements and recoveries	253,364	281,584	247,034
Other	46,199	44,174	51,499
	299,563	325,758	298,533

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	40,000	11,533	40,000
Other services	0	1,550	0
	40,000	13,083	40,000

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	39,981	41,364	41,654
Interest expense on lease liabilities	2,012	2,084	0
	41,993	43,448	41,654

#### (e) Elected members remuneration

Meeting fees	33,000	32,520	33,000
Mayor/President's allowance	5,500	5,250	5,500
Deputy Mayor/President's allowance	1,500	1,312	1,500
Travelling expenses	15,000	8,193	14,000
Telecommunications allowance	17,000	12,076	15,500
	72,000	59,351	69,500

#### (f) Write offs

General rate	700	670	1,000
	700	670	1,000

### 13. INTERESTS IN JOINT ARRANGEMENTS

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

The Shire of Mt Marshall participates in the following joint arrangements:

NEW Health joint venture which employs an Environmental Health/Building Surveyor to provide regulatory health and building assessment services to the member shires:

Wyalkatchem, Trayning, Mukinbudin, Koorda, Nungarin and Mt Marshall.

Shire of Mt Marshall expenses in relation to this joint venture amounted to \$32,498 in 2019/20.

Shire of Mt Marshall budgeted expenses in relation to this joint venture is \$36,077 in 2020/21.

The Kununoppin Medical Practice employs a General Practitioner to provide medical consultation and accident and emergency services to the member shires: Mt Marshall, Trayning, Mukinbudin and Nungarin. Shire of Mt Marshall expenses in relation to this joint venture amounted to \$41,849 in 2019/20. Shire of Mt Marshall budgeted expenses in relation to this joint venture is \$48,000 in 2020/21.

#### SIGNIFICANT ACCOUNTING POLICIES

##### 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.

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.



### 13. 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 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Housing Bonds	11,800	800	(800)	11,800
Staff Social Club	2,114	2,600	(2,600)	2,114
Bond Other	10,700	0	0	10,700
	24,614	3,400	(3,400)	24,614

## 14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### 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.

### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

### COMPARATIVE FIGURES

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

### 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**  
**Summary Of Schedules - Schedule 2**  
**For Period Ended**  
**30 June 2021**

	Sched No	2020/21 Budget		2019/20 Actuals		2019/20 Budget	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b><u>OPERATING</u></b>							
General Purpose Funding	3	2,691,947	79,901	4,092,306	76,646	2,772,560	93,989
Governance	4	34,299	419,832	42,413	350,212	20,499	416,134
Law, Order & Public Safety	5	34,845	191,912	50,448	186,415	28,933	177,993
Health	7	200,740	329,206	175,945	320,199	200,740	323,446
Education & Welfare	8	106,194	369,373	101,529	298,948	105,517	365,715
Housing	9	123,800	289,845	127,006	257,563	158,700	248,430
Community Amenities	10	166,419	320,200	152,362	264,575	129,745	295,379
Recreation & Culture	11	716,089	1,250,849	412,403	1,089,199	550,764	1,172,464
Transport	12	1,344,635	2,828,151	1,398,759	2,824,528	1,395,544	2,806,366
Economic Services	13	194,225	497,137	188,431	456,096	145,252	484,708
Other Property & Services	14	51,900	20,570	62,930	41,198	49,400	20,638
<b>Total Operating</b>		<b>5,665,094</b>	<b>6,596,976</b>	<b>6,804,532</b>	<b>6,165,578</b>	<b>5,557,653</b>	<b>6,405,262</b>
<b><u>CAPITAL</u></b>							
General Purpose Funding	3	0	0	0	0	0	0
Governance	4	0	135,221	0	132,541	0	130,000
Law, Order & Public Safety	5	0	0	0	0	0	0
Health	7	0	70,000	0	44,725	0	45,000
Education & Welfare	8	0	8,000	0	33,709	0	43,000
Housing	9	0	554,000	0	542,131	0	522,000
Community Amenities	10	0	69,312	0	21,888	0	29,500
Recreation & Culture	11	9,524	1,892,416	9,167	965,268	9,167	1,773,689
Transport	12	0	2,482,211	0	2,319,286	0	2,351,265
Economic Services	13	0	79,000	0	11,348	0	19,000
Other Property & Services	14	0	54,000	0	21,743	0	35,000
<b>Total Capital</b>		<b>9,524</b>	<b>5,344,160</b>	<b>9,167</b>	<b>4,092,638</b>	<b>9,167</b>	<b>4,948,454</b>
<b>TOTAL INCOME &amp; EXPENDITURE</b>		<b>5,674,618</b>	<b>11,941,136</b>	<b>6,813,699</b>	<b>10,258,217</b>	<b>5,566,821</b>	<b>11,353,716</b>
<b><u>RESERVE MOVEMENTS/NEW LOANS</u></b>							
Transfer to Reserves			10,939		36,116		59,078
Proceeds of New Debentures		450,000		0		0	
Transfer from Reserves		819,996		940,688		1,523,284	
<b>Total Reserve Movements</b>		<b>1,269,996</b>	<b>10,939</b>	<b>940,688</b>	<b>36,116</b>	<b>1,523,284</b>	<b>59,078</b>
Less Depn For Year		2,826,170		2,831,092		2,700,134	
Plus Loss on Sale of Asset		2,000		2,559		15,000	
Less Profit on Sale of Asset			0				0
Movements in Accruals		747		15,825		0	
Movement due to changes in Accounting Standards			0		60,213		0
Plus value of assets Sold		383,000		190,054		231,000	
		<b>10,156,531</b>	<b>11,952,075</b>	<b>10,793,918</b>	<b>10,354,546</b>	<b>10,036,239</b>	<b>11,412,794</b>
<b><u>Surplus July 1 B/Fwd</u></b>							
Muni Funds		1,795,544		1,356,172		1,376,555	
		<b>11,952,075</b>	<b>11,952,075</b>	<b>12,150,090</b>	<b>10,354,546</b>	<b>11,412,794</b>	<b>11,412,794</b>
<b><u>Balance Carried Forward</u></b>							
Muni Fund			0		0		0
		<b>11,952,075</b>	<b>11,952,075</b>	<b>12,150,090</b>	<b>10,354,546</b>	<b>11,412,794</b>	<b>11,412,794</b>
<b>Surplus/(Deficit)</b>		(0)		1,795,544		0	
		<b>11,952,075</b>	<b>11,952,075</b>	<b>12,150,090</b>	<b>12,150,090</b>	<b>11,412,794</b>	<b>11,412,794</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 031 Rates Revenue

##### General Rates

0312001	Rates - UV			(1,368,682)		(1,369,905)		(1,346,560)	
	74,587,587	@	0.01835	311 Properties					
0312011	Rates - GRV			(75,933)		(96,868)		(96,868)	
	569,520	@	0.13333	106 Properties					
0312021	Rates Minimum - UV			(9,984)		(9,984)		(9,984)	
	144,760	@	\$416	24 Properties					
0312031	Rates Minimum - GRV			(15,808)		(17,888)		(17,888)	
	28,033	@	\$416	38 Properties					
0312040	Rates Minimum - Mining			(5,452)		(4,558)		(4,558)	
	47,718	@	0.01835	1 Properties	\$876				
	45,907	@	\$416	11 Properties	\$4,576				

##### Total General Rates Levied

				(1,475,859)		(1,499,203)		(1,475,858)	
0311001	Rates Discount			53,300		53,290		56,500	
0311011	Rates Written-off/Adjustments			700		669		1,000	
0312151	CBH Contribution to Rates			(17,200)		(16,772)		(16,800)	
0311041	Beacon CRC - SAR - Payment to Beacon Progress Association			0		0		0	
0312091	Beacon CRC - SAR - UV			0		0		0	
0312101	Beacon CRC - SAR - GRV			0		0		0	
0312181	Movement in Excess Rates			0		0		4,642	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(35,449)		(35,412)		(35,449)	
				(1,474,508)		(1,497,428)		(1,465,965)	

##### Rates to be Raised

##### Other Income in Relation to Rates

0312051	Rates Penalty			(11,100)		(11,086)		(14,100)	
0312171	Rates - Back Rates			0		0		0	
0312191	Rates Debt Collection Income			(10,000)		(10,823)		(20,000)	
0332031	Rates Instalment Interest Fee			(2,000)		(2,022)		(2,000)	
0332041	Rates Administration Fee			(1,500)		(1,548)		(1,500)	
				(24,600)		(25,480)		(37,600)	

##### 031 Rates Revenue Expenses

0311021	Valuation Expenses				10,000		7,503		10,000
0311061	Rates Debt Collection Expense				10,000		10,661		20,000
0311552	Alloc Administration Expenses				59,901		58,481		63,989
<b>Total</b>					<b>79,901</b>		<b>76,646</b>		<b>93,989</b>

## Budget 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 033 Other General Purpose Funding

##### Operating Income

0332005	Unclaimed funds LGA 6.9 (4)
0322001	Federal - Financial Assistance Grant - General
1222041	Federal - Financial Assistance Grant - Roads
0332001	Pens Deferred Rates Int Grant
0332011	Interest on Investments
0332021	Interest on Reserves
0332091	Interest Receivable On Self Supporting Loans

0		0		0	
(770,000)		(1,600,702)		(781,081)	
(400,000)		(920,728)		(410,136)	
0		0		0	
(11,900)		(11,852)		(18,700)	
(10,939)		(36,116)		(59,078)	
0		0		0	
<b>(1,192,839)</b>		<b>(2,569,398)</b>		<b>(1,268,995)</b>	

##### Total

##### Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting
Total	

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

##### Capital Income

0334040	Loan Principal Receivable - Loan 119
---------	--------------------------------------

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

##### Total

##### Capital Expenditure

0333001	Principal Repayment on Loan 119
0333050	Transfer of Interest to Reserves
Total	

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

### 03 General Purpose Funding Totals

Total Operating Income
Total Operating Expenditure
Total Capital Income
Total Capital Expenditure

(2,691,947)	(4,092,306)	(2,772,560)	
79,901	76,646	93,989	
0	0	0	
0	0	0	

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 04 Governance

##### 041 Members of Council

##### Operating Income

0412001 Reimbursement - Members of Council

**Total**

0		(910)		0	
<b>0</b>		<b>(910)</b>		<b>0</b>	

##### Operating Expenditure

0411001	Travelling Expenses- Councillors		15,000		8,193		14,000
0411011	Conference Expenses - Councillors		5,000		12,349		21,000
0411021	Election Expenses		1,000		4,755		12,000
0411031	President's Allowance		5,500		5,250		5,500
0411041	Deputy President's Allowance		1,500		1,313		1,500
0411051	Refreshments & Receptions		7,000		5,754		7,000
0411061	Insurance - Councillors		3,000		2,989		4,050
0411071	Subscriptions		45,370		43,917		32,480
	WALGA	21,700					
	Great Eastern Country Zone WALGA	0					
	Rural Water Council	500					
	Beacon Central CRC Corporate Membership	70					
	CEACA	20,000					
	Eastern Wheatbelt Biodiversity Group	100					
	Other	3,000					
0411082	Other Minor Expenditure Members of Council		1,500		332		1,500
0411091	Telephone Subsidy - Councillors		17,000		12,076		15,500
0411092	Councillor iPad Expenses		10,000		2,899		4,000
0411101	Councillors Fees		33,000		32,520		33,000
0411121	Training - Elected Member		4,000		1,814		20,000
0411151	Maintenance - Council Chambers		600		2,542		500
	<u>0431 Council Chambers Maintenance</u>						
	10 Materials	300					
	11 Contracts	300					
0411161	Public Relations & Donations		4,500		764		4,500
	Lions Rates	450					
	Beacon Co-Op Rates	1,800					
	Staff Retirement/Resignation Gift/Function	500					
	Promotional Materials	250					
	New Councillor Function	200					
	Framing Councillor Photos	300					
	West Australian Notices	300					
	Plaques/Engraving	200					
	Flowers	500					
0411171	Professional Advice & Support		0		0		0
0411400	Alloc Administration Expenses		201,424		167,101		182,846
<b>Total</b>			<b>355,394</b>		<b>304,566</b>		<b>359,376</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 04 Governance

##### 042 Administration General

##### Operating Income

0422011	Profit on Disposal Of Asset	0		(9,190)		0	
0422023	Debt Collection Income	(1,500)		0		(1,500)	
0422041	Roundings Surplus/Deficit	1		(1)		1	
0422061	Photocopying & Secretarial	(100)		(120)		(100)	
0422062	Freedom of Information Fees	0		0		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(25,300)		(25,288)		(9,700)	
0422081	Rate Enquiry Fees	(1,400)		(1,445)		(1,200)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,000)	
<b>Total</b>		<b>(32,299)</b>		<b>(40,044)</b>		<b>(16,499)</b>	

##### Operating Expenditure

0411141	Depreciation - Land & Buildings		27,500		27,496		26,700
0421001	Workers Comp - Administration		15,500		15,000		20,000
0421011	Salaries - Administration		568,416		551,700		548,150
0421012	Removal Expenses		3,000		0		3,000
0421013	Recruitment fees		5,000		0		5,000
0421022	Accrued Annual & LSL - Administration Staff		0		18,819		0
0421031	Superannuation - Administration		62,060		62,858		60,004
0421051	Other Expenses - Administration		5,500		5,239		5,500
0421071	Office Equipment Maintenance - Admin		5,000		2,741		5,000
0421072	Records Management		10,000		2,036		5,000
0421081	Computer Equipment Maintenance - Admin		15,000		10,716		5,000
	Computer Equipment	3,000					
	Replacement PC's	12,000					
0421091	Telephone - Admin		12,000		11,668		17,300
0421101	Advertising - Administration		8,000		4,727		7,000
0421111	Photocopier Supplies		0		2,380		5,000
0421121	Postage		2,000		1,898		2,000
0421131	Bank Fees		10,000		8,298		15,000
0421141	Vehicle Expenses - Admin		13,000		11,153		17,000
0421151	Travel & Accommodation - Admin		7,000		1,318		7,000
0421161	Audit Fees		40,000		13,083		40,000
0421171	Lease 1 - Interest Fuji Xerox Docucentre		124		0		0
0421181	Legal Expenses		13,000		13,252		33,000
0421191	Electricity - Admin		5,000		3,744		5,000
0421211	Insurance - Admin Building		3,500		3,344		3,500
0421231	Training Expenses - Admin		5,000		3,914		5,000
0421251	Consultants - Admin		54,000		37,856		69,000
	Fringe Benefits Tax Return	5,000					
	Risk Management Review - Project AWARE	14,000					
	Human Resources Support	5,000					
	Accounting Support	30,000					
0421261	Insurance - Admin		32,200		31,257		29,400
0421271	Loss on Sale of Asset - Admin		2,000		1,012		10,000
0421282	Depreciation Admin Land & Buildings		900		870		900
0421283	Depreciation- Admin - Plant & Equipment		27,700		26,929		24,500
0421291	Printing & Stationery - Admin		8,100		7,845		5,000
0421301	Fringe Benefits Tax (FBT) - Admin		19,700		19,096		9,700
0421321	Conference Expenses - Admin		5,000		5,273		5,000
0421331	Staff Uniform - Admin		3,500		2,431		3,500
0421351	Debt Write-off		1,500		6,406		1,500
0421361	Minor Office Equipment		2,000		272		2,000
0421371	Computer Support & Software Subscriptions		52,180		53,920		53,000
	Annual IT Vision Licence	26,000					
	SynergySoft Database & User Licence	2,000					
	IT Vision support	1,000					
	IT Vision User Group Subscription	680					
	Computer Support	20,000					
	Adobe	500					
	Indesign	1,000					
	Other	1,000					

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0421381	Maintenance - Administration Building		36,000		25,877		35,000
0430	<u>Administration Building Maintenance</u>						
01	Wages		4,552				
79	Wages Overheads		4,352				
10	Materials		846				
11	Contracts		16,048				
0432	<u>Administration Office Garden Maintenance</u>						
01	Wages		2,276				
79	Wages Overheads		2,176				
06	Water		1,391				
07	Electricity		643				
10	Materials		0				
11	Contracts		3,514				
0421402	Administration Rental Subsidy - Exp		8,400		8,112		8,400
0421501	Staff Housing Allocated		0		0		0
0421999	Less Admin Allocated		(1,088,781)		(1,002,536)		(1,097,054)
			(0)		0		(0)



## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 043 Other Governance

#### Operating Income

0432001	Reimbursements		0		0		0
0432003	Community Event Grants & Contributions		(2,000)		(1,459)		(4,000)
	<i>Cultural Day</i>	(1,000)					
	<i>Bike Race/Colour Run</i>	(1,000)					
<b>Total</b>			<b>(2,000)</b>		<b>(1,459)</b>		<b>(4,000)</b>

#### Operating Expenditure

0411401	Alloc Administration Expenses		29,038		26,739		29,258
0431001	NEWROC		13,000		14,641		16,000
0431011	Junior Council		500		0		500
0431021	Community Events & Functions		21,900		4,265		11,000
	<i>Cultural Day</i>	3,000					
	<i>Post Covid Events - Bencubbin &amp; Beacon</i>	10,000					
	<i>Opening of Swimming Pool</i>	3,000					
	<i>Bike Race/Colour Run</i>	3,000					
	<i>Women's Activity/Mental Health Event</i>	1,000					
	<i>Christmas Lights Competition</i>	500					
	<i>Seniors Christmas Lunch</i>	400					
	<i>Community Development Events</i>	1,000					
<b>Total</b>			<b>64,438</b>		<b>45,645</b>		<b>56,758</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### Transfers from Reserves/Debenture Proceeds

0422039 Transfer from Office Equipment Reserve  
0433051 Transfer from Integrated Plan/Financial Reporting Res

0		0		0	
0		0		0	
0		0		0	

### Other Capital Income

0422012 Proceeds On Disposal of Asset  
0422022 Realisation On Disposal of Asset

(113,000)		(112,591)		(105,000)	
113,000		112,591		105,000	
0		0		0	

### Capital Expenditure

0422030 Transfer to Employee Entitlements Reserve  
0423001 Purchase Land and Buildings  
0423031 Purchase Vehicle - Admin  
0423021 Purchase Furniture & Equipment  
0423041 Lease 1- Principal Repayment - Fuji Xerox Docucentre  
0433050 Transfer to Integrated Plann/Fin Reporting Reserve

	747		1,604		2,450
	0		0		0
	133,000		131,809		130,000
	0		0		0
	2,221		732		0
	0		0		0
<b>Total</b>	<b>135,968</b>		<b>134,145</b>		<b>132,450</b>

## 04 Governance Totals

Total Operating Income  
Total Operating Expenditure  
Total Transfers from Reserves/Debenture Proceeds  
Total Other Capital Income  
Total Capital Expenditure

(34,299)	(42,413)	(20,499)	
419,832	350,212	416,134	
0	0	0	
0	0	0	
135,968	134,145	132,450	

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

#### 051 Fire Prevention

##### Operating Income

0332061	FESA - CAT 5 Misc Penalty
0512001	Reimbursements Fire Prevention
0512010	DFES LGGS - Capital Grant Fire Vehicles
0512011	Grant - FESA

(500)		(319)		(500)	
0		0		0	
0		0		0	
(32,345)		(47,975)		(26,933)	
<b>(32,845)</b>		<b>(48,294)</b>		<b>(27,433)</b>	

##### Total

##### Operating Expenditure

0511001	Fire Insurance		7,500		7,276		7,087
0511011	Office Expenses - Advertising, Telephone, Sundry		0		200		0
0511021	Purchase of Minor Equipment - Protective Clothing		3,585		15,537		1,000
0511031	Communication Maintenance & Repairs		5,000		4,152		2,500
	<u>0511 Communication Maintenance &amp; Repairs</u>						
	10 Materials	4,277					
	11 Contracts	723					
0511041	Fire Equipment Maintenance		10,000		14,110		10,000
	<u>0521 Fire Control Equipment Maintenance</u>						
	01 Wages	554					
	79 Wages Overheads	530					
	18 Plant	8,000					
	11 Contracts	916					
0511051	Fire Fighting		2,000		864		1,500
	<u>0531 Fire Fighting</u>						
	01 Wages	706					
	79 Wages Overheads	675					
	11 Contracts	84					
0511061	Fire Fighting - Training		400		374		400
	<u>0561 Fire Fighting Training</u>						
	10 Materials	385					
	11 Contracts	15					
0511071	Fire Sheds Maintenance		5,100		4,466		4,600
	<u>0571 Bencubbin Fire Shed Mtc</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	265					
	07 Electricity	752					
	10 Materials	132					
	11 Contracts	171					
	<u>0573 Gabbin Fire Shed Maintenance</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	119					
	07 Electricity	844					
	10 Materials	132					
	11 Contracts	225					
	<u>0574 Welbungin Fire Shed</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	83					
	07 Electricity	619					
	10 Materials	132					
	11 Contracts	86					
	<u>0575 WIALKI FIRE SHED</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	100					
	07 Electricity	519					
	11 Contracts	156					

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0511081	Protective Burning		2,000		0		2,000
	<u>0501 Protective Burning</u>						
	01 Wages		962				
	79 Wages Overheads		920				
	11 Contracts		118				
0511091	Fire Breaks		3,500		2,026		3,500
	<u>0541 Fire Breaks</u>						
	01 Wages		995				
	79 Wages Overheads		951				
	18 Plant		787				
	19 Depreciation		369				
	11 Contracts		398				
0512020	Profit / Loss on Sale of Assets		0		0		0
0511400	Alloc Administration Expenses		36,289		30,078		32,912
0511401	Depreciation Fire Prevention Land & Bldgs		3,400		3,274		3,400
0511402	Depreciation Fire Prevention Plant & Equip.		71,600		71,646		71,600
0511404	Depreciation Fire Infra Other		700		707		700
<b>Total</b>			<b>151,074</b>		<b>154,709</b>		<b>141,199</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

#### 052 Animal Control

##### Operating Income

0522001	Fines and Penalties - Animal Control	0		(200)		0	
0522011	Pound Fees	0		(4)		0	
0522021	Dog Registration Fees	(2,000)		(1,950)		(1,500)	
<b>Total</b>		<b>(2,000)</b>		<b>(2,154)</b>		<b>(1,500)</b>	

##### Operating Expenditure

0521001	Pound Maintenance		500		0		500
0521011	Animal Destruction & Disposal		500		0		500
0521021	Animal Control Expenses - Other		200		0		200
0521022	Ranger Services		7,000		6,758		7,000
0521400	Alloc Administration Expenses		18,150		15,039		16,456
<b>Total</b>			<b>26,350</b>		<b>21,796</b>		<b>24,656</b>

Budget 2020/21						
Shire of Mt Marshall						
Detail 2020/21	Budget 2020/21		Actual 2019/20		Budget 2019/20	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2020/21						
2019/20						
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
2009/10						
2008/09						
2007/08						
2006/07						
2005/06						
2004/05						
2003/04						
2002/03						
2001/02						
2000/01						
1999/00						
1998/99						
1997/98						
1996/97						
1995/96						
1994/95						
1993/94						
1992/93						
1991/92						
1990/91						
1989/90						
1988/89						
1987/88						
1986/87						
1985/86						
1984/85						
1983/84						
1982/83						
1981/82						
1980/81						
1979/80						
1978/79						
1977/78						
1976/77						
1975/76						
1974/75						
1973/74						
1972/73						
1971/72						
1970/71						
1969/70						
1968/69						
1967/68						
1966/67						
1965/66						
1964/65						
1963/64						
1962/63						
1961/62						
1960/61						
1959/60						
1958/59						
1957/58						
1956/57						
1955/56						
1954/55						
1953/54						
1952/53						
1951/52						
1950/51						
1949/50						
1948/49						
1947/48						
1946/47						
1945/46						
1944/45						
1943/44						

## 05 Law, Order and Public Safety

## 05 Law, Order and Public Safety

<b>053 Other Law, Order and Public Safety</b>	
---	--

Operating Income	1,000
------------------	-------

Total	0	0	0
-------	---	---	---

Operating Expenditure	
-----------------------	--

0531001	Emergency Management Expenses		2,500		82		2,500
0531400	Alloc Administration Expenses		10,888		8,352		9,138
1481011	Vandalism Repairs		1,100		1,476		500
	<u>0148 Vandalism Repairs</u>						
01	Wages	250					
79	Wages Overheads	239					
11	Contracts	13					

Total		14,488	9,910	12,138
-------	--	--------	-------	--------

## Budget 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 05 Law, Order and Public Safety

<b>Capital Income</b>					
	0		0		0
<b>Total</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>Capital Expenditure</b>					
0513011 Purchase Plant	0		0		0
<b>Total</b>	<b>0</b>		<b>0</b>		<b>0</b>
	0		0		0

### 05 Law, Order and Public Safety Totals

Total Operating Income	(34,845)	(50,448)	(28,933)
Total Operating Expenditure	191,912	186,415	177,993
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

## Budget 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 073 Health Inspection & Admin

##### Operating Income

0732001 Health Income

0		(172)		0	
0		(172)		0	

##### Total

##### Operating Expenditure

0731001 EHO - Regional Health Group Scheme

0731400 Alloc Administration Expenses

	36,077		32,498		36,077
	19,957		18,377		20,109
	56,034		50,875		56,186

##### Total



# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 074 Health - Pest Control

##### Operating Income

Total

0		0		0	
0		0		0	

##### Operating Expenditure

0741001	Mosquito Control		2,000		2,179		1,000
	<u>0701 Mosquito Control</u>						
	01 Wages	228					
	79 Wages Overheads	218					
	10 Materials	0					
	11 Contracts	1,554					
0741011	Alloc Administration Expenses		9,070		6,687		7,317
<b>Total</b>			<b>11,070</b>		<b>8,866</b>		<b>8,317</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 075 Health - Preventative Services Other

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0751001 Analytical Expenses

0751400 Alloc Administration Expenses

	400		360		400
	9,070		6,687		7,317
	9,470		7,047		7,717

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 076 Other Health

##### Operating Income

0761601	Beacon Silver Chain House Rent	(8,840)		(8,801)		(8,840)	
0761602	Reimbursements Other Health	0		(399)		0	
<b>Total</b>		<b>(8,840)</b>		<b>(9,201)</b>		<b>(8,840)</b>	

##### Operating Expenditure

0761001	Ambulance Services		1,000		882		1,000
	<u>Beacon Ambulance Shed</u>						
07	Electricity	700					
11	Contracts	300					
0761041	Silver Chain House - Beacon - Maintenance		4,700		6,380		8,500
06	Water	1,200					
05	Insurance	800					
10	Materials	500					
11	Contracts	2,200					
15	Rates	0					
0760151	Bencubbin Silver Chain Garden Maintenance		2,500		2,018		4,000
	<u>0702 Bencubbin Silver Chain Garden Maintenance</u>						
01	Wages	687					
79	Wages Overheads	657					
10	Materials	5					
11	Contracts	1,151					
0761061	Land & Buildings Depreciation - Other Health		2,700		2,632		2,700
0761081	Response to COVID-19 Pandemic		0		25,770		0
0761400	Alloc Administration Expenses		16,332		15,039		16,456
0761500	Medical Practice Expenses - 30% Share		48,000		41,849		36,670
0761550	Health - Legal Expenses		500		0		5,000
<b>Total</b>			<b>75,732</b>		<b>94,568</b>		<b>74,326</b>

##### Capital Expenditure

0763001	Transfer to Medical Enhancement Reserve		60		128		(195)
0763002	Land & Buildings - Other Health		25,000		0		0
	<u>8576 Lot 15 Lindsay St, Beacon - Capital Expenditure</u>						
11	Contracts	25,000					
<b>Total</b>			<b>25,060</b>		<b>128</b>		<b>(195)</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 077 NEW Health

##### Operating Income

0772001	NEW Health Reimbursements	(191,900)		(166,572)		(191,900)	
0772002	NEW Health Grants & Contributions	0		0		0	
0772099	NEW Health (Profit)/Loss on Disposal of Asset	0		0		0	
<b>Total</b>		<b>(191,900)</b>		<b>(166,572)</b>		<b>(191,900)</b>	

##### Operating Expenditure

0771001	NEW Health Wages		105,000		92,708		105,000
0771002	NEW Health Annual Leave		0		0		0
0771003	NEW Health Superannuation		16,500		12,880		16,500
0771004	NEW Health Telephone		1,500		727		1,500
0771005	NEW Health Rent		9,500		9,060		9,500
0771006	NEW Health Staff Training		3,000		3,106		3,000
0771007	NEW Health Administration and Insurance Expenses		7,800		600		7,800
0771008	NEW Health FBT		6,500		8,676		6,500
0771009	NEW Health Vehicle Expenses		12,000		10,515		12,000
0771010	NEW Health Fuel & Oil combined with Vehicle Expenses		0		0		0
0771011	NEW Health Clothing Allowance		600		0		600
0771012	NEW Health Contract Building Surveyor		12,000		10,290		12,000
0771013	NEW Health Computer Equipment		2,500		0		2,500
0771014	NEW Health LSL Accrual		0		2,082		0
0771098	NEW Health Depreciation of Motor Vehicle		0		5,391		0
0771099	NEW Health Loss on Disposal of Asset		0		2,806		0
<b>Total</b>			<b>176,900</b>		<b>158,842</b>		<b>176,900</b>

##### Capital Income

0774001	NEW Health Proceeds on Disposal of Asset	(30,000)		(34,545)		(30,000)	
0774002	NEW Health Realisation on Disposal of Asset	30,000		34,545		30,000	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Expenditure

0773001	NEW Health Purchase of Motor Vehicle		45,000		44,725		45,000
<b>Total</b>			<b>45,000</b>		<b>44,725</b>		<b>45,000</b>

### 07 Health Totals

Total Operating Income	(200,740)	(175,945)	(200,740)
Total Operating Expenditure	329,206	320,199	323,446
Total Capital Income	0	0	0
Total Transfers to Reserves	25,060	128	(195)
Total Capital Expenditure	45,000	44,725	45,000

<b>Budget 2020/21</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 20/21</i>						
	Budget 2020/21		Actual 2019/20		Budget 2019/20	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

Shire of Mt Marshall	Detail 20/21	Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

Shire of Mt Marshall	Detail 20/21	Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

081 Other Education	
---------------------	--

<b>Operating Income</b>	\$876,900
-------------------------	-----------

0812001	Childcare Fees Charged	(40,000)		(32,912)		(40,000)	
<b>Total</b>		<b>(40,000)</b>		<b>(32,912)</b>		<b>(40,000)</b>	

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

0811001	School Grounds		3,500		1,712		3,500
	<u>0801 Bencubbin School</u>						
	01 Wages	674					
	79 Wages Overheads	644					
	18 Plant	359					
	19 Depreciation	211					
	11 Contracts	112					
	<u>0802 Beacon School</u>						
	01 Wages	478					
	79 Wages Overheads	457					
	18 Plant	0					
	19 Depreciation	0					
	11 Contracts	565					
0811002	Little Bees Family Day Care Salaries		123,619		82,239		99,379
	01 Wages	117,652					
	02 Superannuation	5,967					
0811003	Little Bees Family Day Care Expenses		17,000		16,770		18,000
	Bencubbin	8,500					
	Beacon	8,500					
0811051	Depreciation Land & Buildings - Other Education		16,400		16,405		16,400
0811400	Alloc Administration Expenses		10,888		10,026		10,971
<b>Total</b>			<b>171,407</b>		<b>127,152</b>		<b>148,259</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 082 Aged & Disabled Welfare

#### Operating Income

0822011	Reimbursement	0		0		0	
0822021	Rent - Aged Care Units	(25,000)		(28,100)		(25,000)	
0822032	Grant - Aged Friendly Communities	0		0		0	
<b>Total</b>		<b>(25,000)</b>		<b>(28,100)</b>		<b>(25,000)</b>	

#### Operating Expenditure

0821001	Senior Citizen's/Masonic Hall		11,500		5,438		11,000
	<u>0811 Senior Citizens Centre 170 Collins Street</u>						
01	Wages	1,412					
79	Wages Overheads	1,350					
05	Insurance	1,309					
06	Water	123					
07	Electricity	890					
10	Materials	579					
11	Contracts	5,837					
0821021	Annual Senior's Trip		4,000		3,188		4,000
0821031	Aged Care Units		45,500		30,668		43,500
	<u>0821 Aged Care Unit 1/148 Brown Street</u>						
05	Insurance	657					
06	Water	302					
10	Materials	1,355					
11	Contracts	686					
	<u>0822 Aged Care Unit 2/148 Brown Street</u>						
05	Insurance	657					
06	Water	321					
10	Materials	1,355					
11	Contracts	5,167					
	<u>0823 Aged Care Unit 3/148 Brown Street</u>						
05	Insurance	657					
06	Water	334					
10	Materials	1,355					
11	Contracts	2,654					
	<u>0824 Aged Care Unit 4/148 Brown Street</u>						
01	Wages	182					
79	Wages Overheads	174					
05	Insurance	657					
06	Water	316					
10	Materials	1,377					
11	Contracts	5,294					
	<u>0829 Aged Care Units Common</u>						
01	Wages	7,769					
79	Wages Overheads	7,427					
18	Plant	0					
19	Depreciation	0					
06	Water	4,610					
07	Electricity	428					
10	Materials	136					
11	Contracts	1,630					
0821051	Depreciation - Welfare Aged Land & Bldgs.		11,700		11,703		11,700
0821061	Donation to CEACA		0		14,643		35,000
0821400	Alloc Administration Expenses		25,401		15,039		16,456
<b>Total</b>			<b>98,101</b>		<b>80,679</b>		<b>121,656</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 08 Education and Welfare

#### 084 Other Welfare

##### Operating Income

0842002	Other Welfare - REIMBURSEMENT	0		0		0	
0842011	Reimbursement - Paid Parental Leave	0		0		0	
0842021	Family Support Grant	(41,194)		(40,517)		(40,517)	
<b>Total</b>		<b>(41,194)</b>		<b>(40,517)</b>		<b>(40,517)</b>	

##### Operating Expenditure

0841001	Family Support/Com. Dev. Officer - Salaries	69,086		58,435		59,213	
0841011	Family Support/Com. Dev. Officer - Superannuation	10,708		8,173		5,625	
0841021	Family Support/Com. Dev. Officer - Other	1,000		439		1,000	
0841031	Family Support/Com. Dev. Officer - LSL	1,000		542		0	
0841045	Accrued Annual and LSL - Family Support/Com. Dev. Officer	0		94		0	
0841061	Family Support/Com. Dev. Officer - Conference/Training	2,500		325		2,500	
0841062	Loss on Disposal of Asset	0		7,822		5,000	
0841063	CDO Vehicle Expenses	3,000		1,772		5,500	
0841111	Central Wheatbelt Agcare - Donation	500		500		500	
0841400	Alloc Administration Expenses	9,070		10,026		10,971	
0841999	Depreciation Other Welfare - Plant & Equipment	3,000		2,989		5,500	
<b>Total</b>		<b>99,865</b>		<b>91,118</b>		<b>95,809</b>	

##### Transfers from Reserves

0821039	Transfer from Aged Care Units Reserve	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Income

0844001	Proceeds From Disposal of Asset	0		(9,091)		0	
0844002	Realisation On Disposal of Asset	0		9,091		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Expenditure

0821040	Transfer to Aged Care Units Reserve	339		727		1,111	
0823041	Purchase Land & Buildings - Welfare Aged	8,000		0		0	
	<i>Unit 3 - Aged Care Units</i>						
0843042	Motor Vehicles Capital Expenditure	0		33,709		43,000	
<b>Total</b>		<b>8,339</b>		<b>34,436</b>		<b>44,111</b>	

0 0 0

### 08 Education and Welfare Totals

Total Operating Income	(106,194)	(101,529)	(105,517)
Total Operating Expenditure	369,373	298,948	365,715
Transfers from Reserves	0	0	0
Total Capital Income	0	0	0
Total Capital Expenditure	8,339	34,436	44,111

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 091 Staff Housing

##### Operating Income Staff Housing

0422031	Admin Housing Rental Income	(15,900)		(15,894)		(9,600)	
0842001	Community Housing - Rent	(36,800)		(36,829)		(54,100)	
0912001	Engineering Housing Subsidy - Inc	(16,000)		(15,808)		(16,000)	
0912002	Administration Rental Subsidy - Inc	(8,400)		(8,112)		(8,400)	
1432001	Reimbursement Staff Housing	(2,500)		(2,505)		(18,900)	
1432011	Engineering Houses - Rent	(30,900)		(30,940)		(29,700)	
<b>Total</b>		<b>(110,500)</b>		<b>(110,088)</b>		<b>(136,700)</b>	

##### Operating Expenditure: Staff Housing

0421391	Interest on Loan 111		0		0		0
0841151	Depreciation - Staff Housing Land & Buildings		36,700		36,692		33,900
0901400	Allocation of Admin		30,845		28,403		31,080
0921281	Interest on Loan 118		0		0		0
9111001	Staff Housing Maintenance		120,000		104,151		96,850
<b>9941 Lot 161 Brown St Bencubbin</b>							
01	Wages	205					
79	Wages Overheads	196					
05	Insurance	669					
06	Water	2,364					
10	Materials	2,256					
11	Contracts	9,310					
<b>9942 Lot 248 Brown St Bencubbin</b>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	573					
06	Water	2,338					
10	Materials	2,483					
11	Contracts	410					
<b>9943 Lot 229 Murray St Bencubbin</b>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	812					
06	Water	1,218					
07	Electricity	1,257					
10	Materials	0					
11	Contracts	2,017					
<b>9944 Lot 5 Hammond St Bencubbin</b>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	836					
06	Water	989					
10	Materials	1,776					
11	Contracts	14,203					
<b>9945 Lot 77 Monger St Bencubbin</b>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	478					
06	Water	1,760					
07	Electricity	0					
10	Materials	1,691					
11	Contracts	6,596					
<b>9947 Lot 247 Brown St Bencubbin</b>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	573					
06	Water	1,063					
07	Electricity	155					
10	Materials	1,421					
11	Contracts	2,592					



# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

### 09 Housing

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<u>9948</u>	<u>Lot 28 Rowlands St Beacon</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		693				
06	Water		565				
10	Materials		1,474				
11	Contracts		2,072				
<u>9949</u>	<u>Lot 1/93 Monger St Bencubbin</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		549				
06	Water		3,341				
07	Electricity		101				
10	Materials		1,518				
11	Contracts		8,295				
<u>9950</u>	<u>Lot 2/93 Monger St Bencubbin</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		549				
06	Water		2,846				
10	Materials		1,518				
11	Contracts		5,891				
<u>9951</u>	<u>Lot 1/92 Monger St Bencubbin</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		549				
10	Materials		1,436				
11	Contracts		4,819				
<u>9952</u>	<u>Lot 2/92 Monger St Bencubbin</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		549				
10	Materials		1,436				
11	Contracts		819				
<u>9967</u>	<u>92/93 Monger St Bencubbin</u>						
01	Wages		100				
79	Wages Overheads		96				
07	Electricity		711				
11	Contracts		93				
<u>9968</u>	<u>LOT 224 ROWLANDS STREET, BENCUBBIN</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		478				
06	Water		1,073				
07	Electricity		0				
10	Materials		87				
11	Contracts		5,666				
<u>9969</u>	<u>LOT 1/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		526				
06	Water		1,594				
10	Materials		43				
11	Contracts		641				
<u>9970</u>	<u>LOT 2/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		100				
79	Wages Overheads		96				
05	Insurance		526				
06	Water		1,545				
10	Materials		43				
11	Contracts		4,690				
<b>Total</b>			<b>187,545</b>		<b>169,246</b>		<b>161,830</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 093 Community Housing

##### Operating Income

0932001 Community Housing Reimbursements  
1362001 Rental Income - Housing Other

##### Total

0		(3,607)		0	
(13,300)		(13,311)		(22,000)	
(13,300)		(16,918)		(22,000)	

##### Operating Expenditure: Public Housing

0841123 Community Housing Maintenance

	66,000		62,719		65,500
--	--------	--	--------	--	--------

##### 9957 Lot 101 Broadbent St. Beacon

01	Wages	468
79	Wages Overheads	447
05	Insurance	621
06	Water	395
10	Materials	1,332
11	Contracts	8,453

##### 9958 Lot 87 Dunne St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	621
06	Water	1,848
10	Materials	1,305
11	Contracts	5,079

##### 9959 Lot 30 Rowlands St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	792
10	Materials	1,385
11	Contracts	2,886

##### 9960 Lot 86 Dunne St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	331
10	Materials	1,454
11	Contracts	4,949

##### 9961 Lot 64 Brown St Bencubbin

01	Wages	75
79	Wages Overheads	72
18	Plant	0
19	Depreciation	0
05	Insurance	573
06	Water	1,978
10	Materials	1,493
11	Contracts	10,809

##### 9962 Lot 3 Hammond St. Bencubbin

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	952
10	Materials	1,553
11	Contracts	3,775

##### 9965 Lot 1/97 Monger St Bencubbin

01	Wages	75
79	Wages Overheads	72
18	Plant	23
19	Depreciation	8
05	Insurance	215
06	Water	253
10	Materials	1,180
11	Contracts	3,174

##### 9966 Lot 2/97 Monger St Bencubbin

01	Wages	75
79	Wages Overheads	72
05	Insurance	215
06	Water	253
10	Materials	1,180
11	Contracts	2,205

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

### 09 Housing

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1361041	Maintenance - Housing - Other		20,500		9,752		5,500
	<u>9927 Lot 37 Rowlands St Beacon</u>						
01	Wages		75				
79	Wages Overheads		72				
11	Contracts		1,353				
	<u>9928 Lot 38 Rowlands St Beacon</u>						
01	Wages		75				
79	Wages Overheads		72				
11	Contracts		3,853				
	<u>9954 Lot 156 Brown St Bencubbin</u>						
01	Wages		75				
79	Wages Overheads		72				
05	Insurance		621				
06	Water		2,880				
10	Materials		1,416				
11	Contracts		9,936				
0931010	Loss on Disposal of Sale of Housing		0		0		0
1361100	Depreciation Land & Buildings - Community Housing		15,800		15,845		15,600
<b>Total</b>			<b>102,300</b>		<b>88,316</b>		<b>86,600</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 09 Housing

### Transfers from Reserves/Loan Proceeds

0914001	Loan 124 - Staff House	(410,000)		0		0	
0914050	Transfer from Housing Reserve	0		(400,000)		0	
<b>Total</b>		<b>(410,000)</b>		<b>(400,000)</b>		<b>0</b>	

### Other Capital Income

0931110	Proceeds on Disposal of Housing Properties	0		0		0	
0931120	Realisation on Disposal of Housing Properties	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

### Capital Expenditure

0913041	Land & Buildings - Staff Housing		503,000		475,652		452,000
	<u>8509 Lot 161 Brown Street, Bencubbin Capital Works</u>						
11	Contracts	7,000					
	<u>8570 Lot 247 Brown St, Bencubbin - Capital Expenditure</u>						
11	Contracts	10,000					
	<u>8567 Lot 248 Brown Street Bencubbin Capital Works</u>						
11	Contracts	6,000					
	<u>8571 Lot 156 Brown St, Bencubbin - Capital Expenditure</u>						
11	Contracts	40,000					
	<u>8244 Lot 5 Hammond Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	15,000					
	<u>8574 Lot 6 Hammond Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	15,000					
	<u>8577 Lot 178 Hammond St, Bencubbin - Capital Expenditure</u>						
11	Contracts	410,000					
0933041	Land & Buildings		51,000		66,479		70,000
	<u>8569 Unit 97A Monger Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	20,000					
	<u>8572 Lot 101 Broadbent St, Beacon - Capital Expenditure</u>						
11	Contracts	18,000					
	<u>8573 Lot 86 Dunne St, Beacon - Capital Expenditure</u>						
11	Contracts	6,000					
	<u>8575 Lot 30 Rowlands St, Beacon - Capital Expenditure</u>						
11	Contracts	7,000					
0913042	Transfer to Housing Reserve		64		5,394		10,078
0841130	Transfer to Community Housing Reserve		0		0		0
0913002	Principal Repayment on Loan 118		0		0		0
<b>Total</b>			<b>554,064</b>		<b>547,525</b>		<b>532,078</b>

## 09 Housing totals

Total Operating Income	(123,800)	(127,006)	(158,700)
Total Operating Expenditure	289,845	257,563	248,430
Total Transfers from Reserves/Debentures	(410,000)	(400,000)	0
Total Other Capital Income	0	0	0
Total Capital Expenditure	554,064	547,525	532,078

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 101 Sanitation - Household Refuse

##### Operating Income

1012001	Charges - Residential Rubbish Collection	(54,210)		(53,430)		(54,210)	
1022021	Charges - Recycling Collection	(34,200)		(33,750)		(34,200)	
<b>Total</b>		<b>(88,410)</b>		<b>(87,180)</b>		<b>(88,410)</b>	

##### Operating Expenditure

1011001	Domestic Collection		25,500		25,136		25,500
	<u>0100 Domestic Refuse Collection</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	11 Contracts	25,320					
1011002	Recycling Kerbside Collection		30,000		29,506		29,000
	<u>1002 Recycling Kerbside Collection</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	11 Contracts	29,820					
1011011	Refuse Site Maintenance		25,254		24,321		32,287
	<u>0101 Refuse Site Mtc</u>						
	01 Wages	7,614					
	79 Wages Overheads	7,279					
	18 Plant	6,499					
	19 Depreciation	3,662					
	10 Materials	200					
	11 Contracts	0					
1011041	Lease 2 - Interest Bencubbin Landfill Site		944		1,017		0
1011051	Depreciation - Land & Buildings		12,400		12,380		5,900
1011061	Lease 3 - Interest Beacon Landfill Site		944		1,017		0
1011400	Alloc Administration Expenses		18,150		15,039		16,456
<b>Total</b>			<b>113,192</b>		<b>108,416</b>		<b>109,143</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 102 Sanitation - Other

##### Operating Income

1022001 Charges - Commercial Refuse Removal

(19,335)		(20,790)		(19,335)	
(19,335)		(20,790)		(19,335)	

**Total**

0

##### Operating Expenditure

1021001 Refuse Collection - Industrial & Commercial

1501 Commercial Refuse Collection Bencubbin

01 Wages 4,216

79 Wages Overheads 4,030

10 Materials 0

11 Contracts 3,754

1502 Commercial Refuse Collection Beacon

11 Contracts 500

1021031 Clean-up Days

1021011 Refuse Collection - Street Bins

1011 Refuse Collection Streets

01 Wages 533

79 Wages Overheads 510

11 Contracts 5,457

1021041 Waste & Recycling Education

1021052 Plant & Equipment Dep'n Sanitation

1021400 Alloc Administration Expenses

	12,500		10,809		12,500
	0		0		0
	6,500		5,435		6,500
	0		0		0
	0		0		0
	18,150		15,039		16,456
	37,150		31,283		35,456

**Total**

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 103 Sewerage

#### Operating Income

1032001 Effluent Disposal Fees & Charges

(5,000)		0		0	
---------	--	---	--	---	--

1032011 Other Septic Tank Fees

0		(472)		0	
---	--	-------	--	---	--

**Total**

<b>(5,000)</b>		<b>(472)</b>		<b>0</b>	
----------------	--	--------------	--	----------	--

#### Operating Expenditure

1031001 Septic Tank Pump Outs

	900		899		700
--	-----	--	-----	--	-----

1031011 Pressure Line Sewer Maintenance

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

1031052 Plant & Equipment Dep'n Sewerage

	900		867		900
--	-----	--	-----	--	-----

1031053 Sewage - Depreciation

	200		182		200
--	-----	--	-----	--	-----

1031400 Alloc Administration Expenses

	9,070		6,687		7,317
--	-------	--	-------	--	-------

**Total**

	<b>12,070</b>		<b>8,636</b>		<b>10,117</b>
--	---------------	--	--------------	--	---------------

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 104 Protection of Environment

#### Operating Income

1042006	Grant - Water Projects	0		0		0	
1042012	Reimbursement - Protection of Environment	(1,500)		0		(1,500)	
1042114	State NRM Grant Income	(35,674)		(27,960)		0	
<b>Total</b>		<b>(37,174)</b>		<b>(27,960)</b>		<b>(1,500)</b>	

#### Operating Expenditure

1041081	Landcare Expenses - Other		15,000		0		15,000
1041091	Insurance		50		41		50
1041106	Motor Vehicle Expenses		0		0		0
1041111	Community Greenhouse Operation		3,000		149		3,000
	<u>1063 Community Greenhouse</u>						
	05 Insurance	138					
	06 Water	16					
	11 Contracts	2,846					
1041113	Native Perennial Forage Shrub Trials		0		0		0
1041114	State NRM Grant Expenditure		35,674		27,960		30,000
1041151	Tree Planting/Gravel Pit Rehabilitation		3,000		0		3,000
	<u>0114 Tree Planting</u>						
	01 Wages	657					
	79 Wages Overheads	628					
	10 Materials	0					
	11 Contracts	1,715					
1041155	Renewable Energy Scheme		0		0		0
1041160	Storm Water reuse		0		0		0
1041161	EEI Drainage		0		0		0
1041400	Alloc Administration Expense		10,888		10,026		10,971
1042061	Depreciation Prot. Environment Land & Bldgs.		1,500		1,465		1,500
1042063	Depreciation Prot. Environment Plant & Equip.		2,600		2,622		0
<b>Total</b>			<b>71,712</b>		<b>42,264</b>		<b>63,521</b>



## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 105 Town Planning

#### Operating Income

1052001 Town Planning Fees

(1,500)		(1,646)		(1,500)	
<b>(1,500)</b>		<b>(1,646)</b>		<b>(1,500)</b>	

#### Total

#### Operating Expenditure

1051001 Town Planning - External Consulting

1051400 Alloc Administration Expenses

	2,300		2,200		1,000
	10,888		10,026		10,971
	<b>13,188</b>		<b>12,226</b>		<b>11,971</b>

#### Total

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 106 Other Community Amenities

##### Operating Income

1062001	Cemetery Charges	(1,000)		(750)		(1,000)	
1062011	Portable Toilet Charges	(3,000)		(2,369)		(3,000)	
1062021	Community Bus Charges	(7,000)		(7,195)		(6,000)	
1062031	Cemeteries Tree Planting Grant	0		0		(1,000)	
1062041	War Memorial Grant Income	(4,000)		(4,000)		(8,000)	
<b>Total</b>		<b>(15,000)</b>		<b>(14,314)</b>		<b>(19,000)</b>	

##### Operating Expenditure

1061001	Cemeteries		15,000		6,624		13,000
1081	<u>Bencubbin Cemetery</u>						
01	Wages	3,099					
79	Wages Overheads	2,963					
18	Plant	69					
19	Depreciation	41					
05	Insurance	15					
11	Contracts	2,813					
1082	<u>Beacon Cemetery</u>						
01	Wages	2,601					
79	Wages Overheads	2,487					
18	Plant	72					
19	Depreciation	39					
05	Insurance	11					
06	Water	187					
11	Contracts	603					
1061011	Portable Toilets		5,000		2,110		5,000
0109	<u>Portable Toilets</u>						
01	Wages	895					
79	Wages Overheads	856					
18	Plant	2,173					
11	Contracts	1,076					
1061021	Public Toilets		13,500		17,555		16,500
0102	<u>Bencubbin Public Toilets</u>						
01	Wages	2,367					
79	Wages Overheads	2,263					
05	Insurance	352					
06	Water	1,103					
07	Electricity	840					
10	Materials	727					
11	Contracts	2,348					
0106	<u>Beacon Public Toilets</u>						
05	Insurance	91					
11	Contracts	3,279					
1061031	Community Buses		10,000		6,893		11,000
0103	<u>Beacon Community Bus</u>						
18	Plant	3,620					
11	Contracts	1,356					
0107	<u>Bencubbin Community Bus</u>						
18	Plant	3,184					
11	Contracts	1,816					
1061041	Loss on disposal of asset		0		0		0
1061051	Depreciation Other Comm Amen.Land & Bldg		4,200		4,162		4,100
1061061	Depreciation Other Comm Amen. Plant & Equ.		12,600		12,641		2,900
1061062	Depreciation Other community Amen. Infra Other		1,700		1,740		1,700
1061400	Alloc Administration Expenses		10,888		10,026		10,971
<b>Total</b>			<b>72,888</b>		<b>61,750</b>		<b>65,171</b>

Budget 2020/21						
Shire of Mt Marshall						
Detail 20/21	Budget 2020/21		Actual 2019/20		Budget 2019/20	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2020/21						
2019/20						
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
2009/10						
2008/09						
2007/08						
2006/07						
2005/06						
2004/05						
2003/04						
2002/03						
2001/02						
2000/01						
1999/00						
1998/99						
1997/98						
1996/97						
1995/96						
1994/95						
1993/94						
1992/93						
1991/92						
1990/91						
1989/90						
1988/89						
1987/88						
1986/87						
1985/86						
1984/85						
1983/84						
1982/83						
1981/82						
1980/81						
1979/80						
1978/79						
1977/78						
1976/77						
1975/76						
1974/75						
1973/74						
1972/73						
1971/72						
1970/71						
1969/70						
1968/69						
1967/68						
1966/67						
1965/66						
1964/65						
1963/64						
1962/63						
1961/62						
1960/61						
1959/60						
1958/59						
1957/58						
1956/57						
1955/56						
1954/55						
1953/54						
1952/53						
1951/52						
1950/51						
1949/50						
1948/49						
1947/48						
1946/47						
1945/46						
1944/45						
1943/44						

## 10 Community Amenities

<b>Transfers from Reserves</b>						
1063008	Transfer from Community Bus Reserve					
<b>Total</b>		0	0	0	0	0
<b>Capital Income</b>						
1044040	Proceeds on Disposal of Assets	0	0	0	0	0
1044041	Realisation on Disposal of Assets	0	0	0	0	0
		0	0	0	0	0
<b>Capital Expenditure</b>						
1043001	Land & Buildings - Community Amenities		61,000		13,922	29,500
	<u>8549 Cemetery &amp; Memorial Works</u>					
11	Contracts					
	Bencubbin War Memorial	28,000				
	Bencubbin Cemetery Water Catchment Tar	18,000				
	Bencubbin Cemetery Niche Wall Shelter	15,000				
		61,000				
1013041	Lease 2 - Principal Repayment - Bencubbin Landfill Site		4,156		3,983	0
1013051	Lease 3 - Principal Repayment - Beacon Landfill Site		4,156		3,983	0
1063009	Transfer to Community Bus Reserve		154		330	503
1064002	Purchase of Plant		0		0	0
<b>Total</b>			69,466		22,217	30,003

## 10 Community Amenities Totals

Total Operating Income	(166,419)	(152,362)	(129,745)	
Total Operating Expenditure	320,200	264,575	295,379	
Transfers from Reserves	0	0	0	
Total Capital Income	0	0	0	
Total Capital Expenditure	69,466	22,217	30,003	

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 111 Public Halls & Civic Centres

##### Operating Income

1112001	Bencubbin Hall - Shop Rental	(3,900)		(3,545)		(3,900)	
1112003	Public Halls Reimbursements	0		0		0	
1112004	Bencubbin Hall Roof Grant	0		0		(16,667)	
1112005	Beacon Hall Hire	(500)		(100)		0	
1112010	Hire of Sturt Pea House	(100)		0		0	
1112011	Contributions to Sturt Pea House	0		0		0	
<b>Total</b>		<b>(4,500)</b>		<b>(3,645)</b>		<b>(20,567)</b>	

##### Operating Expenditure

1111001	Bencubbin Hall		12,000		16,946		25,000
	<u>1111 Bencubbin Hall</u>						
01	Wages	2,976					
79	Wages Overheads	2,845					
05	Insurance	3,651					
06	Water	469					
10	Materials	518					
11	Contracts	1,541					
1111011	Beacon Hall		13,000		22,280		10,000
	<u>1112 Beacon Hall</u>						
05	Insurance	5,900					
06	Water	2,664					
10	Materials	419					
11	Contracts	3,251					
1111031	Gabbin Hall		3,500		2,519		3,500
	<u>1113 Gabbin Hall</u>						
01	Wages	185					
79	Wages Overheads	177					
18	Plant	0					
19	Depreciation	0					
05	Insurance	1,571					
06	Water	50					
07	Electricity	637					
10	Materials	132					
11	Contracts	748					
1111041	Welbungin Hall		2,000		1,242		2,000
	<u>1114 Welbungin Hall</u>						
01	Wages	185					
79	Wages Overheads	177					
05	Insurance	1,086					
10	Materials	97					
11	Contracts	455					
1111051	Wialki Hall		1,000		11,638		1,000
	<u>1115 Wialki Hall</u>						
05	Insurance	385					
10	Materials	87					
11	Contracts	491					
1111061	Sturt Pea House Expenses		11,000		8,721		15,000
	<u>1116 Sturt Pea House</u>						
01	Wages	1,951					
79	Wages Overheads	1,865					
05	Insurance	793					
06	Water	643					
07	Electricity	1,000					
10	Materials	1,534					
11	Contracts	3,214					
1111091	Depreciation Halls Land & Buildings		117,800		117,825		115,900
1111092	Depreciation Halls Furniture & Equipment		2,400		2,367		2,400
1111093	Depreciation Halls Infra Other		400		376		400
1111400	Alloc Administration Expenses		18,150		16,713		18,288
<b>Total</b>			<b>181,250</b>		<b>200,626</b>		<b>193,488</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### 112 Swimming Areas

#### Operating Income

1122001	Government Grants	(122,161)		(366,481)		(488,642)	
1122002	LR&CIP Funding - Aquatic Centre	(113,000)		0		0	
1122011	Aquatic Centre Fees	(2,500)		0		0	
1122051	Hire Fees - Pool Inflatable	0		0		0	
<b>Total</b>		<b>(237,661)</b>		<b>(366,481)</b>		<b>(488,642)</b>	

#### Operating Expenditure

1121001	Aquatic Centre Salaries		0		0		0
1121011	Aquatic Centre - Superannuation		0		0		0
1121012	Accrued LSL - Aquatic Centre		0		0		0
1121020	Aquatic Centre - Management Contract		70,000		0		0
1121021	Aquatic Centre - Water		10,000		161		10,000
1121031	Aquatic Centre - Electricity		8,000		1,205		7,000
1121041	Aquatic Centre - Chemicals		14,000		0		3,000
1121051	Aquatic Centre - Bus Subsidy		4,000		6,604		8,000
1121061	Aquatic Centre - Other		27,000		741		6,000
1121081	Aquatic Centre - Long Service Leave		0		0		0
1121101	Aquatic Centre Insurance W/Comp & Building		3,000		3,045		3,000
1121111	Aquatic Centre - Maintenance		18,000		1,888		11,000
<u>0116</u>	<u>Aquatic Centre Mtc</u>						
01	Wages	6,047					
79	Wages Overheads	5,781					
10	Materials	87					
11	Contracts	6,085					
1121121	Aquatic Centre - Protective Clothing		1,000		0		1,000
1121131	Aquatic Centre Staff Training		1,500		709		3,000
1121151	Depreciation Swimming Areas Land & Bldgs		5,500		5,471		5,500
1121152	Depreciation Swimming Areas Plant & Equip		0		0		0
1121153	Depreciation Swimming Areas Furn & Equip		1,500		1,500		1,900
1121154	Depreciation Swimming Areas - Infra Other		53,100		53,060		51,800
1121400	Alloc Administration Expenses		14,513		15,039		16,456
<b>Total</b>			<b>231,113</b>		<b>89,423</b>		<b>127,656</b>

Budget 2020/21  
Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

114 Libraries

Operating Income

1142001 Lost & Damaged Books - Charges

(200)		(251)		(200)	
(200)		(251)		(200)	

Total

Operating Expenditure

1141111 Library Maintenance

1211 Library Bencubbin

05 Insurance

10 Materials

11 Contracts

90  
1,429  
481

1212 Library Beacon

05 Insurance

10 Materials

11 Contracts

66  
334  
14,600

1141112 Wages & Superannuation Library

1141400 Alloc Administration Expenses

	17,000		12,521		17,000
	8,735		9,007		11,146
	30,845		26,739		29,258
	56,580		48,267		57,404

Total

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 115 Other Culture

##### Operating Income

1152001 Charges - History Books

(50)		(237)		(50)	
(50)		(237)		(50)	

##### Total

##### Operating Expenditure

1151001 Agricultural Society

1381 Agricultural Society

01 Wages 435

79 Wages Overheads 416

05 Insurance 930

10 Materials 7,983

11 Contracts 236

	10,000		8,653		10,000
--	--------	--	-------	--	--------

1151011 Exhibition Pavillion & Showgrounds

11 Contracts 1,500

	1,500		250		1,500
--	-------	--	-----	--	-------

1151021 Museums

1382 Museum Bencubbin

05 Insurance 475

10 Materials 169

11 Contracts 1,356

	2,000		819		11,000
--	-------	--	-----	--	--------

1151031 Mt Marshall History Working Group

	3,000		0		3,000
--	-------	--	---	--	-------

1151032 Sandalwood Drays

	0		51		0
--	---	--	----	--	---

1151061 Beacon Theatre Arts

	3,000		0		3,000
--	-------	--	---	--	-------

1151066 Pergandes Sheepyards

01 Wages 1,662

01 Wages Overheads 1,589

11 Contracts 249

	3,500		363		3,500
--	-------	--	-----	--	-------

1151400 Alloc Administration Expenses

	9,070		8,352		9,138
--	-------	--	-------	--	-------

##### Total

	32,070		18,488		41,138
--	--------	--	--------	--	--------

Budget 2020/21						
Shire of Mt Marshall						
Detail 20/21	Budget 2020/21		Actual 2019/20		Budget 2019/20	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
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						
2035/36						
2036/37						
2037/38						
2038/39						
2039/40						
2040/41						
2041/42						
2042/43						
2043/44						
2044/45						
2045/46						
2046/47						
2047/48						
2048/49						
2049/50						
2050/51						
2051/52						
2052/53						
2053/54						
2054/55						
2055/56						
2056/57						
2057/58						
2058/59						
2059/60						
2060/61						
2061/62						
2062/63						
2063/64						
2064/65						
2065/66						
2066/67						
2067/68						
2068/69						
2069/70						
2070/71						
2071/72						
2072/73						
2073/74						
2074/75						
2075/76						
2076/77						
2077/78						
2078/79						
2079/80						
2080/81						
2081/82						
2082/83						
2083/84						
2084/85						
2085/86						
2086/87						
2087/88						
2088/89						
2089/90						
2090/91						
2091/92						
2092/93						
2093/94						
2094/95						
2095/96						
2096/97						

## 11 Recreation and Culture

117 Other Recreation Facilities & Projects					
<b>Operating Income</b>					
1172021	Australia's Healthy Weight Week Funding				
1172022	Donations to Mt Marshall Triathlon				
1172023	Grant - Kids Sport				
<b>Total</b>					
<b>Operating Expenditure</b>					
1171030	Kidsport Expenditure				
1171031	Youth/Senior Activities				
1171041	Heritage Trail				
	<u>8143 Bencubbin Heritage Trail</u>				
01	Wages	2,464			
79	Wages Overheads	2,356			
18	Plant	2,449			
19	Depreciation	2,524			
11	Contracts	4,130			
1171082	Car Rally Bencubbin 360				
	<u>1171 CAR RALLY PREPARATIONS</u>				
01	Wages	580			
79	Wages Overheads	554			
18	Plant	0			
19	Depreciation	0			
10	Materials	0			
11	Contracts	12,866			
1171083	Australia Day Celebrations				
<b>Total</b>					



# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 118 Parks & Gardens

##### Operating Income

1182002 LR&CIP Funding - Parks & Gardens

**Total**

(75,000)		0		0	
<b>(75,000)</b>		<b>0</b>		<b>0</b>	

##### Operating Expenditure

1181001 Parks & Gardens - Bencubbin

1181 Parks & Gardens Bencubbin

01	Wages	25,259
79	Wages Overheads	24,148
18	Plant	939
19	Depreciation	376
05	Insurance	93
06	Water	2,216
07	Electricity	704
10	Materials	2,848
11	Contracts	6,417

	63,000		72,673		63,000
--	--------	--	--------	--	--------

1181011 Parks & Gardens - Beacon

1182 Parks & Gardens Beacon

01	Wages	20,621
79	Wages Overheads	19,714
18	Plant	1,129
19	Depreciation	524
07	Electricity	293
10	Materials	713
11	Contracts	2,006

	45,000		35,746		45,000
--	--------	--	--------	--	--------

1181021 Parks & Gardens - Admin Office

See Schedule 4

	0		0		4,000
--	---	--	---	--	-------

1181041 Reserve - Marshall Rock

1186 Parks & Gardens Marshall Rock

01	Wages	981
79	Wages Overheads	938
05	Insurance	119
10	Materials	929
11	Contracts	33

	3,000		3,009		2,500
--	-------	--	-------	--	-------

1181042 Billiburning Rock Reserve

01	Wages	1,276
01	Wages Overheads	1,220
05	Insurance	0
10	Materials	2,004
11	Contracts	0

	4,500		4,484		3,500
--	-------	--	-------	--	-------

1181043 Lake McDermott Reserve

01	Wages	114
79	Wages Overheads	109
05	Insurance	0
10	Materials	5,273
11	Contracts	4

	5,500		0		0
--	-------	--	---	--	---

1181044 Waddouring Reserve

01	Wages	114
79	Wages Overheads	109
05	Insurance	0
10	Materials	5,773
11	Contracts	4,004

	10,000		0		0
--	--------	--	---	--	---

1181045 Beacon Rock Reserve

01	Wages	310
79	Wages Overheads	296
05	Insurance	0
10	Materials	383
11	Contracts	11

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

1181061 Depreciation - Land & Buildings

1181063 Depreciation Infrastructure Other

	0		0		0
	200		242		200

**Total**

	<b>132,200</b>		<b>116,153</b>		<b>118,200</b>
--	----------------	--	----------------	--	----------------

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 119 Sporting Facilities

##### Operating Income

1192001	Reimbursements - Sporting Facilities
1192011	Charges - Leases/Rentals
1192034	Gymnasium Income
1192035	Grant Funding - Recreation
1192038	Interest received on Self Supporting Loan 122 BCRC

(18,664)		(30,244)		(18,934)	
(9,000)		(1,927)		0	
(2,500)		(2,313)		(3,500)	
(360,000)		0		(10,000)	
(8,514)		(7,304)		(8,871)	
<b>(398,678)</b>		<b>(41,789)</b>		<b>(41,305)</b>	

##### Total

##### Operating Expenditure

1191001	Recreation Ground - Bencubbin		120,000		137,926		140,000
	<u>1191 Bencubbin Recreation Ground</u>						
01	Wages	23,735					
79	Wages Overheads	22,691					
18	Plant	4,471					
19	Depreciation	2,012					
05	Insurance	14,009					
06	Water	22,422					
07	Electricity	10,917					
08	Gas	0					
10	Materials	8,365					
11	Contracts	11,378					
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		14,733		15,243		15,350
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		16,733		17,312		17,433
1191004	Loan 122 - Interest Repayment Bencubbin Recreation Complex		8,514		8,809		8,871
1191011	Recreation Ground - Beacon		95,000		114,663		105,000
	<u>1192 Beacon Recreation Ground</u>						
01	Wages	6,849					
79	Wages Overheads	6,548					
18	Plant	2,027					
19	Depreciation	879					
05	Insurance	5,376					
06	Water	50,185					
07	Electricity	5,918					
10	Materials	9,604					
11	Contracts	7,614					
1191021	Welbungin Tennis Courts		1,700		1,226		1,500
	<u>1193 Welbungin Tennis Courts</u>						
01	Wages	250					
79	Wages Overheads	239					
06	Water	29					
07	Electricity	1,019					
10	Materials	87					
11	Contracts	76					
1191031	Wialki Golf Course		3,000		4,112		3,000
	<u>1195 Wialki Golf Club</u>						
01	Wages	250					
79	Wages Overheads	239					
18	Plant	1,066					
19	Depreciation	355					
05	Insurance	395					
07	Electricity	553					
11	Contracts	142					
1191034	Gymnasium Expense		10,000		7,874		10,000
	<u>1118 BENCUBBIN GYMNASIUM</u>						
01	Wages	1,184					
79	Wages Overheads	1,132					
07	Electricity	0					
10	Materials	500					
11	Contracts	684					
	<u>1119 BEACON GYMNASIUM</u>						
10	Materials	2,500					
11	Contracts	4,000					

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

### 11 Recreation and Culture

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1191040	Bencubbin Golf Club Mowing		1,000		0		1,000
	<u>1199 Bencubbin Golf Club - maintenance</u>						
01	Wages						478
79	Wages Overheads						457
11	Contracts						65
1191041	Land & Buildings Depn		175,700		175,702		174,000
1191051	Furniture & Equipment Depn Sporting Fac.		4,000		4,005		6,700
1191052	Plant & Equipment Depreciation Sporting Fac.		4,700		4,748		4,800
1191053	Ovals & Parks - Depreciation		57,400		57,352		57,400
1191054	Infrastructure Other - Depreciation		37,900		37,896		37,900
1191055	Sporting and Recreation Master Plan		0		0		0
1191061	Bencubbin Go Kart Track		1,500		787		1,500
	<u>1197 Bencubbin Go Kart Track</u>						
01	Wages						279
79	Wages Overheads						267
07	Electricity						810
11	Contracts						144
	<i>Labour, Plant costs</i>						
1191099	Contribution to Central Wheatbelt Football League Executive Officer Position		2,500		2,273		2,500
1191100	Club Support Funding		15,000		9,971		15,000
1191400	Alloc Administration Expenses		16,332		13,364		14,624
<b>Total</b>			<b>585,713</b>		<b>613,264</b>		<b>616,578</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	0		0		0	
1113043	Transfer from Public Amenities & Buildings Reserve	0		(50,000)		0	
1124001	Proceeds of Loan 123 - Aquatic Centre	(40,000)		0		1	
1123056	Transfer from Bencubbin Aquatic Centre Development Reserve	(672,596)		(417,404)		(1,000,000)	
		<b>(712,596)</b>		<b>(467,404)</b>		<b>(999,999)</b>	

### Other Capital Income

1194005	Principal Received on Self Supporting Loan 122 - BCRC	(9,524)		(9,167)		(9,167)	
				0		0	
		<b>(9,524)</b>		<b>(9,167)</b>		<b>(9,167)</b>	

### Capital Expenditure

1063010	Transfer to Public Amenities/Bldg Reserve		1,215		2,866		5,227
1113040	Transfer to Bencubbin Recreation Complex Reserve		32		70		105
1113041	Land & Buildings - Halls & Civic Centres		68,500		28,253		79,500
	<u>8196 Bencubbin Hall Capital Works</u>						
11	Contracts	10,000					
	Replace ceiling above stage	10,000					
	Repaint ceiling in main section of hall	0					
	Roof	0					
	<u>8198 Beacon Hall/Community Centre Capital Expenditure</u>						
11	Contracts	58,500					
	Render Male Toilet	15,000					
	Replace carpet with heavy duty vinyl (hallways, day care)	7,500					
	Wooden floor of hall to be polished	16,000					
	Extend Fenced Area	20,000					
1113044	Sturt Pea House Improvements		20,000		6,300		6,500
	Shade over swings	12,000					
	Kitchen	8,000					
1123050	Land & Buildings - Swimming Pool		1,130,996		784,719		1,488,642
	<u>8188 Swimming Pool Redevelopment</u>						
11	Contracts	1,130,996					
	Plant Room	50,000					
	Lights	52,000					
	Dynamic Pools Contract	852,996					
	Internal Paving	23,000					
	Internal Wall	40,000					
	Entrance Ramp	9,000					
	External Wall	22,000					
	Plumbing	25,000					
	Disabled Toilet	22,000					
	Landscaping	15,000					
	Fencing	20,000					
1123055	Transfer to Mt Marshall Aquatic Centre Reserve		5,060		17,597		26,861
1183050	Parks & Recreation Capital Expenditure		190,000		0		0
	<u>Waddouring</u>						
	Road Widening	75,000					
	Fencing	10,000					
	Toilet	30,000					
		115,000					
	<u>Beacon Rock Reserve</u>						
	Signage, Shelter, Fire Pit	30,000					
		30,000					
	<u>Bencubbin Gazebo Area</u>						
	Tank Replica - Subject to Funding	35,000					
	BBQ	10,000					
		45,000					
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment		16,480		15,863		15,863
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)		18,716		18,016		18,016
1193041	Land & Buildings - Sporting Facilities		438,200		98,252		156,000
	<u>8275 Bencubbin Community Recreation Centre Capital Expenditure</u>						
	<u>Carpark</u>						
01	Wages	1,099					
79	Wages Overheads	1,051					

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 11 Recreation and Culture

				Budget 2020/21		Actual 2019/20		Budget 2019/20	
				Income	Expenditure	Income	Expenditure	Income	Expenditure
18	Plant	1,456							
19	Depreciation	828							
10	Materials	200							
11	Contracts	33,366	38,000						
	Access Ramp - Contribution to MM Ag Society	20,000							
	Gate - Loading Ramp	5,000							
	Rangehood	8,000							
	Concrete Paths	27,000							
	Install WIFI	3,100							
	<u>8559 Beacon Recreation Centre Capital Expenditure</u>								
11	Contracts		67,100						
	Add shower in ladies changeroom	10,000							
	Flooring, painting etc	12,000							
	Changerooms	30,000							
	Carpark	12,000							
	Install WIFI	3,100							
	<u>9997 Wialki Golf Club Capital Expenditure</u>								
11	Contracts		10,000						
	Painting Gutter Repairs, Blinds	10,000							
	<u>8455 Bencubbin Bowling Green Capital Expenditure</u>								
11	Contracts		130,000						
	Resurface	130,000							
	<u>8459 Beacon Bowling Green Capital Expenditure</u>								
11	Contracts		130,000						
	Resurface	130,000							
1193045	Loan 122 Principal Repayment Bencubbin Recreation Complex				9,524		9,167		9,167
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment				0		4,697		0
<b>Total</b>					<b>1,898,722</b>		<b>985,801</b>		<b>1,805,881</b>

#### 11 Recreation and Culture Totals

Total Operating Income	(716,089)	(412,403)	(550,764)
Total Operating Expenditure	1,250,849	1,089,199	1,172,464
Total Transfers from Reserves/Debenture Proceeds	(712,596)	(467,404)	(999,999)
Total Capital Income	(9,524)	(9,167)	(9,167)
Total Capital Expenditure	1,898,722	985,801	1,805,881

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 122 Roads, Streets & Infrastructure

#### Operating Income

1222001	MRWA State Road Projects - Regional Road Group	(536,567)		(621,600)		(621,600)	
1222011	MRWA Direct Grant	(223,083)		(211,659)		(211,659)	
1222021	MRWA Black Spot Grant	0		0		0	
1222031	Federal - Roads to Recovery Funding	(556,185)		(556,185)		(556,185)	
1222091	REIMBURSEMENT - ROADS, STREETS & INFRASTRUCTURE	0		(178)		0	
		<b>(1,315,835)</b>		<b>(1,389,622)</b>		<b>(1,389,444)</b>	

#### Operating Expenditure

1221001	Council Road Maintenance		800,000		835,422		781,000
Note: Road Maintenance Job Numbers at end of this Schedule							
01	Wages	247,605					
79	Wages Overheads	236,710					
18	Plant	142,200					
19	Depreciation	146,409					
10	Materials	0					
11	Sub Contractors	27,076					
1221021	Depot Maintenance		35,000		29,987		35,000
1221	DEPOT MAINTENANCE						
01	Wages	7,648					
79	Wages Overheads	7,311					
18	Plant	1,433					
19	Depreciation	660					
05	Insurance	2,731					
06	Water	421					
07	Electricity	3,083					
10	Materials	3,698					
11	Contracts	8,015					
1221045	Bencubbin Main Street Beautification		5,000		2,442		15,000
01	Wages	2,282					
79	Wages Overheads	2,182					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	536					
1221055	Beacon Main Street Beautification		17,000		2,453		27,000
01	Wages	3,194					
79	Wages Overheads	3,053					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	10,753					
1221061	Street Cleaning		40,000		29,602		40,000
1223	Street Cleaning						
01	Wages	19,166					
79	Wages Overheads	18,323					
18	Plant	606					
19	Depreciation	196					
11	Contracts	1,709					
1221071	Street Trees		7,000		2,160		7,000
1224	Street Trees						
01	Wages	671					
79	Wages Overheads	641					
11	Contracts	5,688					
1221091	Traffic Signs & Control Equipment		8,000		3,168		6,000
1225	Traffic Signs & Control Equipment						
01	Wages	2,109					
79	Wages Overheads	2,016					
10	Materials	2,928					
11	Contracts	884					
1221101	Street Lighting		20,954		20,307		20,334
1221161	Land & Buildings Depn		10,100		10,058		12,600
1221171	Plant & Equipment Depn		6,200		6,155		6,200
1221191	Infrastructure Depn		1,703,200		1,703,150		1,693,100
1221201	Drainage Depn		0		0		0
1221211	Footpaths & Kerbing Depn		21,600		21,607		21,600
1221400	Alloc Administration Expense		50,813		53,468		58,506
<b>Total</b>			<b>2,724,867</b>		<b>2,719,981</b>		<b>2,723,340</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### Capital Expenditure

#### Roads

1223055	Footpath Construction		20,000		13,614		20,000
1223001	MRWA Direct Grant		0		0		0
1223011	Federal Funded Road Construction		0		0		0
1223021	Roads to Recovery Road Works		573,261		556,185		559,500
R2R047	<u>Welbungin Wialki Rd SLK 39.83 - 41.54</u>	140,838					
	01 Wages	11,908					
	79 Wages Overheads	11,384					
	18 Plant	15,816					
	19 Depreciation	8,065					
	10 Materials	3,900					
	11 Contracts	89,765					
R2R048	<u>Gabbin Cleary Rd SLK 8.73 - 10.83</u>	61,623					
	01 Wages	13,398					
	79 Wages Overheads	12,808					
	18 Plant	20,895					
	19 Depreciation	10,076					
	10 Materials	3,500					
	11 Contracts	946					
R2R049	<u>Gabbin Cleary Rd SLK 12.41 - 14.02</u>	47,400					
	01 Wages	10,549					
	79 Wages Overheads	10,085					
	18 Plant	15,824					
	19 Depreciation	7,909					
	10 Materials	2,576					
	11 Contracts	457					
R2R050	<u>Andrews Tank Rd SLK 21.47 - 22.70</u>	41,100					
	01 Wages	8,577					
	79 Wages Overheads	8,200					
	18 Plant	14,189					
	19 Depreciation	6,837					
	10 Materials	2,000					
	11 Contracts	1,297					
R2R051	<u>Mandiga Marindo Rd SLK 19.22 - 21.62</u>	64,000					
	01 Wages	11,580					
	79 Wages Overheads	11,070					
	18 Plant	24,178					
	19 Depreciation	11,871					
	10 Materials	4,700					
	11 Contracts	601					
R2R052	<u>Gillett Rd SLK 36.26 - 39.03</u>	88,000					
	01 Wages	17,757					
	79 Wages Overheads	16,976					
	18 Plant	31,499					
	19 Depreciation	15,317					
	10 Materials	5,592					
	11 Contracts	859					
R2R053	<u>Hiscox Rd SLK 0.00 - 3.00</u>	76,300					
	01 Wages	14,937					
	79 Wages Overheads	14,280					
	18 Plant	24,557					
	19 Depreciation	11,629					
	10 Materials	6,492					
	11 Contracts	4,405					
R2R054	<u>Job Rd SLK 9.60 - 11.76</u>	54,000					
	01 Wages	8,973					
	79 Wages Overheads	8,578					
	18 Plant	14,189					
	19 Depreciation	6,837					
	10 Materials	1,968					
	11 Contracts	13,455					
1223031	State Road Projects Grant		804,850		953,936		948,565
RRG013	<u>Koorda Bullfinch Rd SLK 19.29 - 22.61</u>	365,200					
	01 Wages	23,348					
	79 Wages Overheads	22,339					
	18 Plant	34,929					
	19 Depreciation	18,714					
	10 Materials	7,348					
	11 Contracts	258,522					

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

RRG014	<u>Bencubbin Beacon Rd SLK 17.91 - 20.44, 20.81 - 21.85, 31.64 -</u>	154,080					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	154,080					
RRG015	<u>Burakin Wialki Rd SLK 21.43 - 22.17</u>	32,100					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	32,100					
RRG016	<u>Burakin Wialki Rd SLK 42.55 - 53.55</u>	31,270					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	31,270					
RRG017	<u>Scotsmans Rd SLK 23.09 - 25.11</u>	222,200					
	01 Wages	22,735					
	79 Wages Overheads	21,735					
	18 Plant	34,114					
	19 Depreciation	18,548					
	10 Materials	9,296					
	11 Contracts	115,772					
1223051	Municipal Road Construction		374,100		317,506		316,000
RCC033	<u>Gabbin Cleary Rd SLK 3.25 - 3.79</u>	14,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	14,000					
RCC034	<u>Maroubra Rd SLK 9.19 - 11.14</u>	45,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	45,000					
RCC035	<u>Wialki North East Rd SLK 0.00 - 3.46</u>	83,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	83,000					
RCC036	<u>Beacon Back Rd SLK 0.00 - 1.23</u>	30,000					
	01 Wages	6,069					
	79 Wages Overheads	5,802					
	18 Plant	9,948					
	19 Depreciation	4,767					
	10 Materials	2,760					
	11 Contracts	654					
RCC037	<u>Perry Rd SLK 2.18 - 2.62</u>	20,000					
	01 Wages	4,632					
	79 Wages Overheads	4,428					
	18 Plant	6,563					
	19 Depreciation	3,332					
	10 Materials	800					
	11 Contracts	245					
RCC038	<u>Calderwood Drive SLK 0.00 - 1.14</u>	38,100					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	38,100					



# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

RCC039	<u>Medlin St</u>	15,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	<u>15,000</u>					
RCC040	<u>Cook St SLK 0.00 - 0.95</u>	32,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	<u>32,000</u>					
RCC041	<u>Dalgouring Snake Soak Rd SLK 2.05 - 3.00</u>	97,000					
	01 Wages	19,987					
	79 Wages Overheads	19,108					
	18 Plant	31,500					
	19 Depreciation	15,317					
	10 Materials	6,020					
	11 Contracts	<u>5,068</u>					
			1,772,211		1,841,241		1,844,065

[illegible]

## 12 Transport

<b>123 Road Plant Purchases</b>					
<b>Operating Income</b>					
1232001	Profit on Disposal of Assets		0	(5,183)	0
			<b>0</b>	<b>(5,183)</b>	<b>0</b>
<b>Operating Expenditure</b>					
1231001	Loss on Disposal of Assets		0	5,293	0
	Utilities	0			
	Proceeds MM286	(10,000)			
	Proceeds MM5205	(10,000)			
*	Proceeds MM254	(10,000)			
*	Proceeds MM5185	(10,000)			
	Written Down Value	<u>40,000</u>			
	Suzuki Panel Van		0		
	Proceeds	(6,000)			
	Written Down Value	<u>6,000</u>			
*	Hino Prime Mover - MM3900		0		
	Proceeds	(29,000)			
	Written Down Value	<u>29,000</u>			
	Front End Loader - MM5150		0		
	Proceeds	(80,000)			
	Written Down Value	<u>80,000</u>			
	Side Tipping Trailer - MM3330		0		
	Proceeds	(20,000)			
	Written Down Value	<u>20,000</u>			
	Tip Truck - MM5035		0		
	Proceeds	(40,000)			
	Written Down Value	<u>40,000</u>			
	Ride on Mower		0		
	Proceeds	(25,000)			
	Written Down Value	<u>25,000</u>			
	* Not sold in 2019/20 due to COVID-19				
<b>Total</b>			<b>0</b>	<b>5,293</b>	<b>0</b>
<b>Capital Income</b>					
1234001	Proceeds From Disposal of Asset	(240,000)		(33,826)	(64,000)
1234002	Realisation On Disposal of Asset	240,000		33,826	64,000
		<b>0</b>		<b>0</b>	<b>0</b>
<b>Transfers from Reserve</b>					
1234003	Transfer from Plant Replacement Reserve	(107,400)		(73,284)	(73,284)
		<b>(107,400)</b>		<b>(73,284)</b>	<b>(73,284)</b>
<b>Capital Expenditure</b>					
1223041	Plant Purchases		600,000	427,994	442,200
	Front End Loader - MM5150	260,000			
	Side Tipping Trailer - MM3330	100,000			
	Tip Truck - MM5035	180,000			
	Ride on Mower	<u>60,000</u>			
1223042	Motor Vehicle Purchases		85,000	30,073	35,000
	Utility - MM286	35,000			
	Utility - MM5205	30,000			
	Suzuki Panel Van - MM5183	<u>20,000</u>			
1223043	Transfer to Plant Replacement Reserve		2,650	6,067	10,512
<b>Total</b>			<b>687,650</b>	<b>464,134</b>	<b>487,712</b>

## Budget 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

#### 124 DPI Licensing

##### Operating Income

1242021 Agent's Commission - Licensing  
1242031 Reimbursement - Licencing

(3,800)		(3,772)		(6,100)	
0		(182)		0	
<b>(3,800)</b>		<b>(3,953)</b>		<b>(6,100)</b>	

##### Total

##### Operating Expenditure

1241001 Vehicle Examinations  
1241011 Licensing Online Agency  
1241021 Staff Training - Licensing  
1241400 Allocate Admin Expenses - Transport

	0		0		0
	1,000		1,026		1,200
	0		0		0
	67,145		61,829		67,655
	<b>68,145</b>		<b>62,856</b>		<b>68,855</b>

Budget 2020/21							
Shire of Mt Marshall		Detail 20/21					
		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
Total		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

## 12 Transport

<b>Capital Expenditure</b>							
1253001	Beacon Airstrip Upgrade		25,000		19,978		30,000
<b>Total</b>			<b>25,000</b>		<b>19,978</b>		<b>30,000</b>

12 Transport Totals				
Total Operating Income	(1,344,635)	(1,398,759)	(1,395,544)	0
Total Operating Expenditure	2,828,152	2,824,528	2,806,367	
Transfers From Reserves	(107,400)	(73,284)	(73,284)	
Total Capital Income	0	0	0	
Total Capital Expenditure	2,484,861	2,325,353	2,361,777	

**Budget 2020/21**  
**Shire of Mt Marshall**

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**131 Rural Services**

**Operating Expenditure**

1311001	Noxious Weed Control		15,000		12,240		15,000
	<u>0132 Noxious Weeds/Plants</u>						
	01 Wages	1,991					
	79 Wages Overheads	1,903					
	10 Materials	1,628					
	11 Contracts	9,478					
1311011	Vermin Control expenses		250		156		0
	<u>0133 Vermin Control</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	10 Materials	160					
	11 Contracts	90					
1311400	Alloc Administration Expenses		9,070		8,352		9,138
<b>Total</b>			<b>24,320</b>		<b>20,747</b>		<b>24,138</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 132 Tourism

##### Operating Income

1322001	Tourism Reimbursement & Minor Income	0		0		0	
1322021	Fees received - Bencubbin Cabins	(15,200)		(15,217)		(25,300)	
1322031	Fees received - Beacon Cabins	(40,300)		(40,264)		(32,900)	
1322035	Short Term Accommodation Units Income	(11,700)		(11,650)		(5,000)	
1322041	Fees received - Bencubbin Caravan Park	(3,100)		(3,065)		(4,400)	
1322051	Fees received - Beacon Caravan Park	(11,000)		(11,004)		(15,500)	
1322091	Scitech Starry Weekend Grant	0		(455)		0	
<b>Total</b>		<b>(81,300)</b>		<b>(81,654)</b>		<b>(83,100)</b>	

##### Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		35,000		38,426		30,000
	<u>1341 CARAVAN PARK BENCUBBIN</u>						
	01 Wages	6,026					
	79 Wages Overheads	5,761					
	05 Insurance	216					
	06 Water	7,003					
	07 Electricity	6,920					
	10 Materials	2,155					
	11 Contracts	6,806					
1321011	Caravan Park - Beacon		20,000		21,999		14,000
	<u>1342 CARAVAN PARK BEACON</u>						
	01 Wages	250					
	79 Wages Overheads	239					
	18 Plant	94					
	19 Depreciation	32					
	05 Insurance	625					
	06 Water	2,149					
	07 Electricity	4,729					
	10 Materials	2,993					
	11 Contracts	8,889					
1321012	Caravan Park Vouchers		9,200		9,186		7,300
1321021	Caravan Park - Bencubbin Cabins expenses		9,000		20,330		16,000
	<u>1344 Cabins Bencubbin Caravan Park</u>						
	01 Wages	3,414					
	79 Wages Overheads	3,264					
	05 Insurance	337					
	10 Materials	712					
	11 Contracts	1,273					
1321031	Caravan Park - Beacon Cabins expenses		21,000		18,104		17,000
	<u>1343 Cabins Beacon Caravan Park</u>						
	01 Wages	1,184					
	79 Wages Overheads	1,132					
	05 Insurance	346					
	10 Materials	832					
	11 Contracts	17,443					
1321035	Short Term Accommodation Units Expenditure		17,500		26,848		17,500
	<u>9963 Lot 166 Collins St, Bencubbin</u>						
	01 Wages	592					
	79 Wages Overheads	566					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	195					
	06 Water	1,888					
	07 Electricity	982					
	10 Materials	1,847					
	11 Contracts	430					
	<u>9964 Lot 167 Collins St, Bencubbin</u>						
	01 Wages	592					
	79 Wages Overheads	566					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	195					
	06 Water	1,888					
	07 Electricity	1,147					
	10 Materials	1,685					
	11 Contracts	4,927					

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

### 13 Economic Services

		Budget 2020/21		Actual 2019/20		Budget 2019/20	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1321051	Area Promotion		14,000		4,194		15,000
	Visitor Centre Membership		250				
	AGO Adverstising		3,500				
	Wheatbelt Display - Royal Show		350				
	Image Lirary		1,000				
	Radio West Advertising		400				
	Billyburning Billy Project		2,000				
	Beacon FM Radio		3,000				
	MM Visitor's Guide		1,000				
	Social Media Advertising Campaigns		500				
	History Photos		1,000				
	Misc		1,000				
1321061	NEW Travel		7,000		6,723		8,000
1321071	Tourism Signs		1,000		468		7,000
	<u>1321 Tourism Signs</u>						
	01 Wages		435				
	79 Wages Overheads		416				
	10 Materials		0				
	11 Contracts		149				
1321081	Information Bays		1,000		286		1,000
	<u>0135 Information Bays</u>						
	01 Wages		446				
	79 Wages Overheads		426				
	06 Water		0				
	11 Contracts		128				
1321090	Scitech Starry Weekend Grant Expenditure		455		0		0
1321101	Land & Buildings Depn		3,400		3,397		3,400
1321122	Infrastructure Depn		2,700		2,740		2,700
1321400	Alloc Administration Expenses		18,150		16,713		18,288
<b>Total</b>			<b>159,405</b>		<b>169,413</b>		<b>157,188</b>

**Budget 2020/21**  
**Shire of Mt Marshall**

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**133 Building Control**

**Operating Income**

1332001	Charges - Building Permits	(2,000)		(2,004)		(1,600)	
1332011	Charges - BCITF - Received	(900)		(875)		0	
1332031	Charges - BRB	(1,500)		(1,456)		(1,600)	
		<b>(4,400)</b>		<b>(4,335)</b>		<b>(3,200)</b>	

**Operating Expenditure**

1331001	Control Expenses - Building		0		0		0
1331011	BCITF - Remittance		900		867		0
1331012	BRB Remittance		1,500		1,421		1,500
1331400	Alloc Administration Expenses		20,872		19,220		21,031
<b>Total</b>			<b>23,272</b>		<b>21,507</b>		<b>22,531</b>



# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 135 Other Economic Services

##### Operating Income

1352001	Rent - Sandalwood Shops
1352002	LR&CIP Funding - Other Economic Services
1352011	Reimbursements - Sandalwood Shops
1352033	STANDPIPE WATER REIMBURSEMENT
1352041	Economic Services - Contributions & Reimbursements
1352051	Lease - Lot 39 Monger St
1352052	Rent - Bencubbin CRC
1372051	Lease - Geraldton Fuels
1352054	Women in Business Grant Income

(5,200)		(5,200)		(5,100)	
(20,000)		0		0	
(955)		(911)		(890)	
0		0		0	
0		(8,887)		0	
(7,800)		(6,970)		(7,800)	
(1,560)		(1,560)		(1,560)	
(3,710)		(3,602)		(3,602)	
0		0		0	
<b>(39,225)</b>		<b>(27,130)</b>		<b>(18,952)</b>	

##### Total

##### Operating Expenditure

1341501	Economic Development Officer - Salaries
1341511	Economic Development Officer - Superannuation
1341541	Economic Development Officer - Conferences & Training
1341561	Economic Development - Other Expenses
1341562	Economic Development Fund

	24,651		22,988		23,654
	2,342		1,353		2,247
	500		0		500
	5,000		1,087		5,000
	40,000		16,128		40,000

##### 1351001 Water Supply - Standpipes

###### 1351 Water Supply - Standpipes

01	Wages	0
79	Wages Overheads	0
18	Plant	141
19	Depreciation	48
05	Insurance	92
06	Water	25,323
11	Contracts	396

	26,000		23,773		25,000
--	--------	--	--------	--	--------

##### 1351003 Vacant Land Expenditure

##### 1351011 Sandalwood Shops

###### 0140 Monger Street Shops

05	Insurance	862
06	Water	2,622
07	Electricity	955
10	Materials	1,346
11	Contracts	16,215

	500		1,565		500
	22,000		9,342		12,000

##### 1351021 Land & Buildings Depn

##### 1351022 Plant & Equipment - Depreciation

##### 1351024 Depreciation Infrastructure Other

##### 1351031 Beacon Barracks - Expense

##### 1351061 Bencubbin Community Resource Centre

###### 1383 BENCUBBIN COMMUNITY RESOURCE CENTRE

05	Insurance	2,869
11	Contracts	2,131

	25,100		25,086		25,100
	600		556		600
	2,100		2,118		2,100
	0		1,789		0
	5,000		5,114		4,000

##### 1351071 Industrial Shed - Lot 39 Monger St

05	Insurance	700
15	Rates	-

	700		3,083		3,100
--	-----	--	-------	--	-------

##### 1351081 Ongoing ATM Fees

##### 1351400 Alloc Administration Expenses

##### 1371001 Caltex Fuel Depot - Lot 3000

	1,500		710		1,500
	21,776		20,052		21,941
	1,300		1,253		1,500

##### Total

	<b>179,069</b>		<b>135,997</b>		<b>168,742</b>
--	----------------	--	----------------	--	----------------

**Budget 2020/21**  
**Shire of Mt Marshall**

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

**13 Economic Services**

**137 Workers Camp Bencubbin**

**Operating Income**

1372001	Bencubbin Workers Camp - Rental Income	(51,800)		(51,760)		(30,000)	
1372002	Bencubbin Workers Camp - Reimbursement	(500)		(485)		0	
<b>Total</b>		<b>(52,300)</b>		<b>(52,245)</b>		<b>(30,000)</b>	

**Operating Expenditure**

1371002	Bencubbin Workers Camp - Cleaning Expenses		16,000		13,758		16,000
8539	<u>Bencubbin Workers Camp - Cleaning Expenses</u>						
01	Wages	6,828					
79	Wages Overheads	6,528					
10	Materials	413					
11	Contracts	2,231					
1371005	Bencubbin Workers Camp - Repairs & Maintenance		5,000		4,530		6,000
1371101	Bencubbin Workers Camp - Depreciation		6,800		6,800		6,800
1371102	Bencubbin Workers Camp - Admin Allocation		39,926		36,765		40,229
<b>Total</b>			<b>67,726</b>		<b>61,853</b>		<b>69,029</b>

**Other Capital Income**

1342001	Proceeds of Sale of Assets - Economic Services	0		0		0	
1342002	Realisation on Disposal of Assets - Economic Services	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 138 Workers Camp Beacon

##### Operating Income

1382001 Beacon Workers Camp - Rental Income  
 1382002 Beacon Workers Camp - Reimbursement

##### Total

(17,000)		(16,666)		(10,000)	
0		(6,400)		0	
(17,000)		(23,066)		(10,000)	

##### Operating Expenditure

1381002 Beacon Workers Camp - Cleaning Expenses  
8568 Beacon Workers Camp - Cleaning Expenses  
 11 Contracts

5,000

1381005 Beacon Workers Camp - Repairs & Maintenance  
 1381101 Beacon Workers Camp - Depreciation  
 1381102 Beacon Workers Camp - Admin Allocation

##### Total

	5,000		3,500		7,500
	3,000		10,288		0
	4,500		4,390		4,500
	30,845		28,402		31,080
	43,345		46,580		43,080

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### Transfers from Reserves/Debenture Proceeds

1353051	Transfer from Beacon Accommodation Reserve	0		0		0	
1353004	Transfer from Economic Development Reserve Fund	(40,000)		0		0	
1384001	Proceeds of Loan - Beacon Workers Camp	0		0		0	
1354052	Transfers from Bencubbin Community Resource Centre Reserve	0		0		0	
		(40,000)		0		0	

#### Capital Expenditure

1323001	Purchase Land and Buildings		0		0		0
1353041	Buildings		27,000		1,930		19,000
	<u>8351 Bencubbin Community Resource Centre Capital Expenditure</u>						
11	Contracts	7,000					
	<u>8193 Sandalwood Shops Capital Expenditure</u>						
11	Contracts	20,000					
	Paving Back Verandah and Drainage	20,000					
	Access Ramp	0					
1379000	Bencubbin Workers Camp - Capital Expenditure		7,000		0		0
1389000	Beacon Workers Camp - Capital Expenditure		45,000		9,418		0
	BBQ	10,000					
	Gazebo, Tables & Blinds	30,000					
	TV's for all rooms	5,000					
		45,000					
	<b>Transfers to Reserves</b>						
1343050	Transfer to Economic Development Reserve		590		1,269		1,936
1353050	Transfer to Beacon Accommodation Reserve		28		59		91
1353052	Transfer to Bencubbin Community Resource Centre Reserve		2		4		7
<b>Total</b>			<b>79,620</b>		<b>12,681</b>		<b>21,035</b>

### 13 Economic Services Totals

Total Operating Income	(194,225)	(188,431)	(145,252)
Total Operating Expenditure	497,137	456,096	484,708
Total Transfers from Reserves/Debenture Proceeds	(40,000)	0	0
Total Transfers to Reserves	620.39	1,332.41	2,034.67
Total Capital Income	0	0	0
Total Capital Expenditure	79,000	11,348	19,000

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 141 Private Works

#### Operating Income

1412001	Plant Hire	(4,500)		0		(4,500)	
1412041	Sale of Blue Metal, Sand & Gravel	0		(62)		0	
1412051	Private Works - Income	(4,500)		(1,864)		(4,500)	
<b>Total</b>		<b>(9,000)</b>		<b>(1,926)</b>		<b>(9,000)</b>	

#### Operating Expenditure

1411001	Private Works Expenses		6,500		1,652		6,500
0143	<u>PRIVATE WORKS-PLANT HIRE</u>						
01	Wages	1,094					
79	Wages Overheads	1,046					
18	Plant	367					
19	Depreciation	163					
10	Materials	0					
11	Contracts	3,830					
1411400	Alloc Administration Expenses		9,070		8,352		9,138
<b>Total</b>			<b>15,570</b>		<b>10,004</b>		<b>15,638</b>

# Budget 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 14 Other Property and Services

#### 143 Public Works Overheads

##### Operating Income

1432021 Reimbursements - Engineering Staff

##### Total

0		0		0	
0		0		0	

##### Operating Expenditure

1431001	Works Supervision - Salaries		87,636		93,331		86,128
1431005	Engineering - Wages Accrual End of Year		0		0		0
1431011	Outside Staff - Superannuation		94,223		109,100		96,265
1431021	Engineering - Office & Other		23,400		22,746		11,000
	<i>Includes ROMAN II subscription</i>	6,300					
1431027	Engineering Housing Subsidy - Exp		16,000		15,808		16,000
1431031	Engineering - Minor Plant & Equipment		5,000		3,643		5,000
1431041	Engineering - Insurance		1,100		1,100		1,000
1431051	Protective Clothing - Outside Staff		5,000		4,814		7,100
1431061	Engineering - Travel & Conference Exp		1,000		0		1,000
1431071	Engineering - FBT		0		(584)		10,000
1431081	Engineering - Long Service Leave		20,000		19,130		5,000
1431091	Occ Safety & Health		23,000		14,162		23,000
	<u>0144 Occupational Health &amp; Safety</u>						
	01 Wages	6,312					
	79 Wages Overheads	6,035					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	3,000					
	11 Contracts	7,653					
1431101	Workers Compensation Insurance		28,600		27,805		23,300
1431111	Public Holidays		35,891		37,409		36,883
1431121	Engineering - Sick Pay		14,990		19,175		15,403
1431131	Engineering - Staff Training		35,000		8,709		35,000
	<u>0145 Staff Training</u>						
	01 Wages	14,990					
	79 Wages Overheads	14,330					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	677					
	11 Contracts	5,003					
1431151	Engineering - Annual Leave		77,488		63,345		79,633
1431155	Accrued Annual & LSL - Engineering Staff		0		6,475		0
1431161	Annual Bonus Incentive Scheme		8,250		12,260		8,250
1431171	Industry Allowance		26,998		21,514		27,456
1431181	Removal Expenses		3,000		312		3,000
1431191	Engineering Consultants		5,000		836		15,000
1431200	Depreciation Land & Bldgs PWO		6,400		6,240		6,300
1431231	Staff Housing Incentive		15,600		16,960		15,600
1431400	Alloc Administration Expenses		108,878		121,985		133,479
1431201	Less Overheads Alloc to Works		(642,454)		(626,271)		(660,797)
<b>Total</b>			<b>0</b>		<b>3</b>		<b>0</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 144 Plant Operation Costs

#### Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		(409)		(500)	
1442011	Reimbursement - Plant Operation Costs	(1,000)		(808)		(2,000)	
1442021	Diesel Fuel Rebate	(36,400)		(36,401)		(32,900)	
<b>Total</b>		<b>(37,900)</b>		<b>(37,618)</b>		<b>(35,400)</b>	

#### Operating Expenditure

1441001	Fuel & Oils		204,200		198,247		212,100
1441011	Tyres		25,000		22,554		10,000
1441021	Parts & Repairs		114,500		111,204		137,200
10	Materials	48,500					
11	Contracts	63,700					
18	Plant	2,300					
1441031	Repairs - Wages & Overheads		45,299		42,848		46,407
01	Wages	23,159					
79	Wages Overheads	22,140					
1441041	Licences		9,300		8,986		10,200
1441051	Freight Parts		5,200		5,037		4,800
1441061	Expendable Tools		1,600		1,586		1,200
1441071	Insurance		27,400		26,562		25,600
1441091	Alloc Administration Expenses		49,899		55,974		61,249
1441111	Less Plant Op Alloc to Works		(482,398)		(472,997)		(508,756)
<b>Total</b>			<b>0</b>		<b>2</b>		<b>0</b>

## Budget 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 145 Plant Depreciation

#### Operating Expenditure

1441120	Depreciation Plant & Equip. POC		299,500		299,541		226,300
1441121	Depreciation Allocated To Jobs		(299,500)		(299,542)		(226,300)
<b>Total</b>			<b>0</b>		<b>(0)</b>		<b>0</b>

### 146 Fuel Stock

1463001	Fuel & Materials Stock Purchases		160,000		159,214		150,000
1463002	Fuel & Materials Stock Issues		(160,000)		(159,214)		(150,000)
<b>Total</b>			<b>0</b>		<b>(0)</b>		<b>0</b>



## Budget 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2019/20		Budget 2019/20	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 14 Other Property and Services

#### 147 Salaries & Wages - Works

##### Operating Income

1472001 Reimbursement - Workers Comp

(5,000)		(23,386)		(5,000)	
<b>(5,000)</b>		<b>(23,386)</b>		<b>(5,000)</b>	

##### Total

##### Operating Expenditure

1471001 Gross Salaries & Wages

1471011 Workers Compensation Paid to Employees

1471400 Less Sal & Wages Alloc to Works

	1,727,100		1,753,316		1,698,630
	5,000		31,190		5,000
	(1,727,100)		(1,753,316)		(1,698,630)
	<b>5,000</b>		<b>31,190</b>		<b>5,000</b>

##### Total

##### Capital Income

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

##### Total

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

##### Capital Expenditure

1433001 Purchase Land and Buildings - Eng

Bencubbin Community Bus Shed

27,000

Beacon Community Bus Shed

27,000

	54,000		21,743		35,000
	54,000		21,743		35,000

### Totals 14 Other Property and Services

Total Operating Income

(51,900)

(62,930)

(49,400)

Total Operating Expenditure

20,570

41,198

20,638

Total Capital Income

0

0

0

0

Total Capital Expenditure

54,000

21,743

35,000

## Budget Movements in Reserves 2020/21

### Shire of Mt Marshall

0.75% Assumed Interest Rate

Reserve	Balance 30-Jun-20	Transfer Out	Interest Contrib to Income Reserves Credited	Balance 30-Jun-21
<b>Plant Replacement Reserve</b>	353,280			
Accrued Interest	0			
Transfers from Reserve		(107,400)		
Interest Credited to Reserves			2,650	
Reserve Top Up				0
				248,530
<b>Aged Care Units Reserve</b>	45,170			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			339	
Reserve Top Up				0
				45,509
<b>Housing Reserve</b>	8,531			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			64	
Reserve Top Up				0
				8,595
<b>Employee Entitlements Reserve</b>	99,615			
Accrued Interest	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			747	
Reserve Top Up				0
				100,362
<b>Public Amenities &amp; Bldgs Reserve</b>	161,939			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			1,215	
Reserve Top Up				0
				163,154
<b>Mt Marshall Aquatic Centre Development Reserve</b>	674,642			
Accrued Interest	0			
Transfers from Reserve		(672,596)		
Interest Credited to Reserves			5,060	
Reserve Top Up				0
				7,106
<b>Community Bus Reserve</b>	20,468			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			154	
Reserve Top Up				0
				20,621

## Budget Movements in Reserves 2020/21

### Shire of Mt Marshall

0.75% Assumed Interest Rate

Reserve	Balance 30-Jun-20	Transfer Out	Interest Income	Contrib to Reserves	Balance 30-Jun-21
<b>Bencubbin Recreation Complex Reserve</b>	4,252				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			32		
Reserve Top Up				0	4,284
<b>Office Equipment Reserve</b>	0				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			0		
Reserve Top Up				0	0
<b>Economic Development Reserve</b>	78,720				
Accrued Interest	0				
Transfers from Reserve		(40,000)			
Interest Credited to Reserves			590		
Reserve Top Up				0	39,311
<b>Beacon Accommodation Reserve</b>	3,703				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			28		
Reserve Top Up				0	3,731
<b>Medical Enhancement Reserve</b>	7,946				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			60		
Reserve Top Up				0	8,006
<b>Bencubbin Community Resource Centre Reserve</b>	296				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			2		
Reserve Top Up				0	298
<i>Total</i>	<b>1,458,563</b>	<b>(819,996)</b>	<b>10,939</b>	<b>0</b>	<b>649,507</b>

**Budget 2020/21****Current Loan Liability****Shire of Mt Marshall**

		<b>Balance 30-Jun-20</b>	<b>Principal</b>		<b>Balance 30-Jun-21</b>	<b>Interest</b>
<b>Recreation</b>						
<b>Loan 120 Bencubbin Multipurpose Complex Redevelopment</b>						
	28-Oct-20	386,768.20	(8,161.46)			7,445.29
	28-Apr-21		(8,318.57)			7,288.18
			<u>(16,480.03)</u>		370,288.17	<u>14,733.47</u>
			<b>1193039</b>			<b>1191002</b>
<b>Loan 121 Bencubbin Multipurpose Complex Redevelopment - *Funded by SAR</b>						
	28-Oct-20	439,249.22	(9,268.90)			8,455.55
	28-Apr-21		(9,447.33)			8,277.12
			<u>(18,716.23)</u>		420,532.99	<u>16,732.67</u>
			<b>1193040</b>			<b>1191003</b>
<b>Loan 122 Bencubbin Multipurpose Complex Redevelopment - * Self Supporting (BCRC)</b>						
	28-Oct-20	223,513.73	(4,716.52)			4,302.64
	28-Apr-21		(4,807.31)			4,211.85
			<u>(9,523.83)</u>		213,989.90	<u>8,514.49</u>
			<b>1193041</b>			<b>1191004</b>
<b>Totals</b>		<b>1,049,531.15</b>	<b>(44,720.09)</b>		<b>1,004,811.06</b>	<b>39,980.63</b>

**Budget 2020/21****Current Lease Liability****Shire of Mt Marshall**

	<b>Balance 30-Jun-20</b>	<b>Principal</b>	<b>Balance 30-Jun-21</b>	<b>Interest</b>
<b>Governance</b>				
<b>Lease 1 Fuji Xerox Docucentre VII C5573 with Booklet Finisher - BOQ Finance</b>				
11-Jul-20	8,146.64	(183.62)		11.80
11-Aug-20		(183.88)		11.54
11-Sep-20		(184.14)		11.28
11-Oct-20		(184.40)		11.02
11-Nov-20		(184.66)		10.76
11-Dec-20		(184.92)		10.50
11-Jan-21		(185.19)		10.23
11-Feb-21		(185.45)		9.97
11-Mar-21		(185.71)		9.71
11-Apr-21		(185.97)		9.45
11-May-21		(186.24)		9.18
11-Jun-21		(186.50)		8.92
		<u>(2,220.68)</u>	5,925.96	<u>124.36</u>
		<b>0423041</b>		<b>0421171</b>
<b>Community Amenities</b>				
<b>Lease 2 - Bencubbin Landfill Site - Paul Anthony Sasche</b>				
21-Jul-20	44,612.02	(4,156.13)		943.87
		<u>(4,156.13)</u>	40,455.89	<u>943.87</u>
		<b>1013041</b>		<b>1011041</b>
<b>Lease 3 - Beacon Landfill Site - C Faulkner Holdings Pty Ltd</b>				
21-Jul-20	44,612.02	(4,156.13)		943.87
		<u>(4,156.13)</u>	40,455.89	<u>943.87</u>
		<b>1013051</b>		<b>1011061</b>
<b>Totals</b>	<b>97,370.68</b>	<b>(10,532.94)</b>	<b>86,837.74</b>	<b>2,012.10</b>

## SHIRE OF MT MARSHALL

## FIFTEEN YEAR - PLANT REPLACEMENT PROGRAMME

REVISED 23/06/2020

PLANT ITEM		Plate	Plant	Purch	Hrs/kms 30/06/2019	2019/20 Actual	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	2020		75,445	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	1,140,000	1 yrs	
Toyota Prado		2000MM	36	2020		56,364	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	855,000	1 yrs	
Ford Ranger XLS D/Cab		MM73	60	2018				52,000			52,000			52,000			52,000			52,000		260,000	3 yrs	
Mitsubishi Triton Tipping Tray	Jocelyn	MM286	29	2014			35,000			35,000				35,000				35,000				140,000	4 yrs	
Mitsubishi D/Cab 4 x 4	CDO	MM332	33	2020		44,725				43,000				43,000				43,000				129,000	4 yrs	
Mitsubishi Triton Utility	Kevin	MM5205	63	2016			30,000				30,000				30,000				30,000			120,000	4 yrs	
Mitsubishi Triton Utility	Bill R	MM133	28	2018				30,000				30,000				30,000				30,000		120,000	4 yrs	
Mitsubishi Triton Tipping Tray	Jim	MM5254	32	2020		30,073			35,000				35,000				35,000				35,000	140,000	4 yrs	
Mitsubishi Triton Utility	Signage	MM277	25	2013																		0	Until Dead	
Mitsubishi Triton Utility	Dallas	MM105	30	2018				32,000				32,000				32,000				32,000		128,000	4 yrs	
Mitsubishi Triton Utility	Stretch	MM170	26	2018				35,000				35,000				35,000				35,000		140,000	4 yrs	
Suzuki Panel Van		MM5183	59	2015			20,000				20,000				20,000				22,000			82,000	3 yrs	
Caterpillar Backhoe		MM205	58	2015							180,000										180,000		360,000	10yrs
Komatsu Grader		MM349	2	2018										380,000								380,000	8-10yrs	
Volvo 930G Grader		MM275	1	2012				380,000										380,000				760,000	8-10yrs	
Komatsu Grader		MM5208	3	2018																		380,000	8-10yrs	
John Deere 670GP Grader		MM5189	4	2016								380,000										380,000	8-10yrs	
Volvo L90F FEL		MM5150	5	2010			260,000										260,000					520,000	8-10yrs	
Bomag BW 25RH Roller		MM5132	8	2010					160,000												160,000		320,000	12-14yrs
Free Roll Roller - No 1								50,000														50,000	8-10yrs	
Free Roll Roller - No 2													50,000									50,000	8-10yrs	
Free Roll Roller - No 3															50,000							50,000	8-10yrs	
Bomag Vibrating Roller		MM5184	7	2016									160,000									160,000	8-10yrs	
Water Tank - Perry Road																						0	15yrs+	
Water Tank - Koorda T/O																						0	15yrs+	
Action Tri Axle Water Tanker		MM15080	66	2019		97,500																0	10yrs	
Kubota Tractor (Bencubbin)		MM5252	67	2019		44,770															45,000	45,000	15yrs+	
Kubota Tractor (Beacon)		MM5232	68	2019		44,770															45,000	45,000	15yrs+	
Chaffield Tree Planter																						0	LCDC	
Chaffield Tree Planter																						0	LCDC	
T/A Trailer		MM15006																				0	15yrs+	
HP Side Tipping Trailer		MM3330	13	2003			100,000									100,000						200,000	10yrs	
HP T/A Trailer		MM3417	17									30,000										30,000	15yrs+	
Kluck T/A Box Trailer		MM3445	46																			0	15yrs+	
Portable Skate Rink		MM3355	47																			0	15yrs+	
Side Tipping Trailer (2nd hand)		MM15075	62	2016								60,000										60,000	10yrs	
Portable Toilet - Trailer		MM3284	43	2018																		0	15yrs+	
Portable Toilet - Trailer		MM3287	44	2018																		0	15yrs+	
SAM Trailer (SRRG)		MM3499	53																			0	SRRG	
SAM Trailer (SRRG)		MM15008	54																			0	SRRG	
Fuso Canter Truck		MM5182	57	2015						50,000								50,000				100,000	8-10yrs	
Hino T/A Tip Truck		MM5035	16	2008			180,000												190,000			370,000	10yrs	
Isuzu Tip Truck S/A		MM262	19							80,000												80,000	15yrs+	
Freightliner Coronado Prime Mover		MM5262	69	2019		240,954										250,000						250,000	10yrs	
UD Nissan Primemover		MM268	12	2013					230,000										230,000				460,000	10yrs
Isuzu FRR		MM58	18	2016										85,000								85,000	10yrs	
John Deere Ride on Mower			42				60,000					60,000					60,000					180,000	5yrs	
Toro Flat Top Trailer		MM3455	51							120,000												0	15yrs+	
Toyota Coaster		MM909	41	2003																		120,000	10-15yrs	
Toyota Coaster		MM5234	65	2019																		120,000	10-15yrs	
Minor Plant						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	75,000	
TOTAL						639,601	823,000	717,000	563,000	466,000	420,000	385,000	763,000	733,000	618,000	585,000	545,000	646,000	610,000	287,000	723,000	8,884,000		
Value of trade-in on plant						65,318	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	990,000		
Value of trade-in on plant						47,273	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	705,000		
Value of trade-in on plant						9,091	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000	10,000	250,000		
Value of trade-in on plant						7,727	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	260,000		
Value of trade-in on plant						11,455	6,000	10,000	50,000	10,000	10,000	10,000	10,000	20,000	70,000	10,000	80,000	70,000	15,000	10,000	30,000	411,000		
Value of trade-in on plant						8,364	80,000	10,000		20,000	50,000	10,000	50,000	70,000	10,000	20,000	25,000	10,000	50,000	10,000	15,000	430,000		
Value of trade-in on plant						7,100	20,000	70,000		10,000		20,000		20,000		80,000					15,000	245,000		
Value of trade-in on plant							40,000	10,000				20,000									10,000	80,000		
Value of trade-in on plant							25,000															25,000		
Not sold in 19/20 - MM254							10,000															10,000		
Not sold in 19/20 - MM3900							29,000															29,000		
Not sold in 19/20 - MM5185							10,000															10,000		
TOTAL						156,328	353,000	253,000	183,000	173,000	213,000	193,000	253,000	263,000	213,000	243,000	258,000	233,000	198,000	173,000	243,000	3,445,000		
Estimated Cost of Changeover						483,273	470,000	464,000	380,000	293,000	207,000	192,000	510,000	470,000	405,000	342,000	287,000	413,000	412,000	114,000	480,000	5,439,000		
Annual Average - net cost						This should be the minimum annual average total cost of plant acquisition plus transfers to Plant Reserve																	362,600	

## Plant Reserve Activity - Estimated

Budget Interest earning rate		0.75%																	
Average Expenditure required		\$	362,600	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				Actual															
	Balance - 1 July			357,725	290,508	185,287	85,277	68,516	138,630	295,270	468,084	324,195	219,227	178,471	200,409	277,512	229,194	181,513	431,474
	ADD -			0	0	0	0	69,600	155,600	170,600	0	0	0	20,600	75,600	0	0	248,600	0
	Transfer from Muni																		
	Interest earnings			6,067	2,179	1,390	640	514	1,040	2,215	3,511	2,431	1,644	1,339	1,503	2,081	1,719	1,361	3,236
	Sub-Total			363,792	292,687	186,677	85,916	138,630	295,270	468,084	471,595	326,627	220,871	200,409	277,512	279,594	230,913	431,474	434,710
	LESS -			73,284	107,400	101,400	17,400	0	0	0	147,400	107,400	42,400	0	0	50,400	49,400	0	117,400
PLANT RESERVE - ESTIMATED BALANCE				290,508	185,287	85,277	68,516	138,630	295,270	468,084	324,195	219,227	178,471	200,409	277,512	229,194	181,513	431,474	317,310

**Budget 2020/21**  
**Shire of Mt Marshall**

SOURCES OF FUNDING										
Restricted Cash/Grants Prior Years	Regional Road Group	Roads to Recovery	Direct Grant	FAGS Road Grant	Black Spot Funding	Other Cash/Grant Funding	Loan Funds	Reserves	Disposal of Assets	General Purpose Funds
									113,000	20,000
0	0	0			0	0	0	0	113,000	20,000
									30,000	15,000 25,000
0	0	0			0	0	0	0	30,000	40,000
0	0	0			0	0	0	0	0	0
										7,000 10,000 6,000 40,000 15,000 15,000 20,000 18,000 6,000 7,000 0
0	0	0			0	0	410,000	0	0	144,000
						4,000				57,000
0	0	0			0	4,000	0	0	0	57,000
						0  235,161 75,000  38,000 12,000  130,000 130,000	40,000	672,596		10,000 58,500 20,000 183,239 40,000 30,000 45,000 63,100 55,100 10,000 0 0
0	0	0			0	620,161	40,000	672,596	0	514,939
	243,467 102,720 21,400 20,847 148,133			121,733 51,360 10,700 10,423 74,067						20,000  0 0 0 0 0 0 0 0 0 0 0 17,074  14,000 45,000 83,000
		140,838 61,623 47,400 41,100 64,000 88,000 76,300 36,926								

**Budget 2020/21**  
**Shire of Mt Marshall**  
**Capital Expenditure**

	CAPITAL EXPENDITURE					Total Capital Expenditure
	Property Plant & Equipment			Infrastructure		
	Land & Buildings	Plant & Equipment	Furniture & Equipment	Roads	Other	
Beacon Back Rd SLK 0.00 - 1.23				30,000		30,000
Perry Rd SLK 2.18 - 2.62				20,000		20,000
Caldenwood Drive SLK 0.00 - 1.14				38,100		38,100
Medlin St				15,000		15,000
Cook St SLK 0.00 - 0.95				32,000		32,000
Dalgouring Snake Soak Rd SLK 2.05 - 3.00				97,000		97,000
<u>Plant</u>						
Front End Loader - MM5150		260,000				260,000
Side Tipping Trailer - MM3330		100,000				100,000
Tip Truck - MM5035		180,000				180,000
Ride on Mower		60,000				60,000
Utility - MM286		35,000				35,000
Utility - MM5205		30,000				30,000
Suzuki Panel Van - MM5183		20,000				20,000
<u>Airstrips</u>						
Beacon Airstrip Upgrade					25,000	25,000
Total - Transport	0	685,000	0	1,752,211	45,000	2,482,211
<u>Economic Services</u>						
Bencubbin Community Resource Centre Capital Expenditure	7,000					7,000
Sandalwood Shops Capital Expenditure	20,000					20,000
Total - Economic Services	27,000	0	0	0	0	27,000
OVERALL TOTALS	1,510,696	863,000	0	1,752,211	495,000	5,174,907

SOURCES OF FUNDING											Comments
Restricted Cash/Grants Prior Years	Regional Road Group	Roads to Recovery	Direct Grant	FAGS Road Grant	Black Spot Funding	Other Cash/Grant Funding	Loan Funds	Reserves	Disposal of Assets	General Purpose Funds	
								107,400	80,000	72,600	
									20,000	80,000	
									69,000	111,000	Disposal of MM5035 & MM3900
									25,000	35,000	
									30,000	5,000	Disposal of MM286, MM254 & MM5185
									10,000	20,000	
									6,000	14,000	
						25,000				0	
0	536,567	556,187	0	268,283	0	25,000	0	107,400	240,000	748,774	
						20,000				7,000	
										0	
0	0	0	0	0	0	20,000	0	0	0	7,000	
0	536,567	556,187	0	268,283	0	669,161	450,000	779,996	383,000	1,531,713	

RESTRICTED

CASH

0

CAPITAL  
ROAD GRANTS

1,361,037

GRANT  
FUNDING

669,161

CAPITAL  
COUNCIL

3,144,709