

**SHIRE OF MT MARSHALL**  
**APPROVED BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE</b>				
Rates	8	1,125,761	1,097,828	1,103,328
Operating Grants, Subsidies and Contributions		2,384,326	1,174,817	1,178,526
Fees and Charges	11	246,800	270,889	286,184
Interest Earnings	2(a)	105,724	109,327	97,000
Other Revenue		195,230	292,494	7,500
		<u>4,057,841</u>	<u>2,945,355</u>	<u>2,672,538</u>
<b>EXPENSES</b>				
Employee Costs		(1,342,811)	(1,095,979)	(1,167,054)
Materials and Contracts		(1,319,052)	(1,294,942)	(1,970,676)
Utility Charges		(164,382)	(179,491)	(115,556)
Depreciation	2(a)	(2,623,182)	(2,529,418)	(2,543,384)
Interest Expenses	2(a)	(25,346)	(32,684)	(32,684)
Insurance Expenses		(130,475)	(133,225)	(145,915)
Other Expenditure		(117,538)	(19,755)	428,177
		<u>(5,722,786)</u>	<u>(5,285,494)</u>	<u>(5,547,092)</u>
		(1,664,945)	(2,340,139)	(2,874,554)
Non-Operating Grants, Subsidies and Contributions		1,228,757	2,371,734	2,576,401
Profit on Asset Disposals	4	21,934	0	38,706
Loss on Asset Disposals	4	(17,819)	(11,585)	(32,084)
<b>NET RESULT</b>		<b>(432,073)</b>	<b>20,010</b>	<b>(291,531)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(432,073)</u></b>	<b><u>20,010</u></b>	<b><u>(291,531)</u></b>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are not able to be reliably estimated at the time of budget adoption. Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

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

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		41,618	43,275	4,970
General Purpose Funding		3,463,621	2,366,349	2,313,738
Law, Order, Public Safety		22,300	29,598	2,000
Health		0	0	0
Education and Welfare		52,600	52,557	53,560
Housing		86,000	100,110	82,000
Community Amenities		63,910	91,626	63,380
Recreation and Culture		17,090	31,623	21,440
Transport		67,000	64,354	18,500
Economic Services		164,853	75,746	90,750
Other Property and Services		79,191	90,118	22,200
		<u>4,058,183</u>	<u>2,945,355</u>	<u>2,672,538</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(423,743)	(380,622)	(421,263)
General Purpose Funding		(86,423)	(76,364)	(86,887)
Law, Order, Public Safety		(55,330)	(51,514)	(77,033)
Health		(134,700)	(107,864)	(133,325)
Education and Welfare		(176,797)	(171,929)	(171,684)
Housing		(84,104)	(150,249)	(123,302)
Community Amenities		(326,060)	(282,125)	(414,533)
Recreation & Culture		(738,875)	(646,190)	(658,714)
Transport		(3,311,949)	(3,126,402)	(3,128,110)
Economic Services		(295,402)	(197,541)	(276,611)
Other Property and Services		(64,399)	(62,010)	(22,947)
		<u>(5,697,782)</u>	<u>(5,252,810)</u>	<u>(5,514,409)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
General Purpose Funding		(942)	(2,714)	(2,941)
Housing		(18,938)	(25,508)	(25,507)
Economic Services		(5,466)	(4,462)	(4,235)
		<u>(25,346)</u>	<u>(32,684)</u>	<u>(32,683)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
General Purpose Funding		0	1,074,023	1,235,798
Law, Order, Public Safety		0	3,750	0
Recreation & Culture		0	135,277	135,277
Transport		1,228,757	1,158,684	1,205,326
Economic Services		0	0	0
		<u>1,228,757</u>	<u>2,371,734</u>	<u>2,576,401</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		(2,214)	(4,962)	(3,499)
Community Amenities		0	0	(3,274)
Transport		6,329	(6,623)	13,395
		<u>4,115</u>	<u>(11,585)</u>	<u>6,622</u>
<b>NET RESULT</b>		<b>(432,073)</b>	<b>20,010</b>	<b>(291,531)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(432,073)</u></b>	<b><u>20,010</u></b>	<b><u>(291,531)</u></b>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are not able to be reliably estimated at the time of budget adoption. Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to

non-cash transactions and as such, have no impact on this budget document.  
Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF MT MARSHALL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,125,761	1,097,828	1,103,328
Operating Grants, Subsidies and Contributions		2,429,413	1,174,817	1,178,526
Fees and Charges		246,800	270,889	515,847
Service Charges		0	0	0
Interest Earnings		105,724	109,327	97,000
Goods and Services Tax		292,300	361,000	0
Other		195,230	339,697	7,500
		<u>4,395,228</u>	<u>3,353,558</u>	<u>2,902,201</u>
<b>Payments</b>				
Employee Costs		(1,342,811)	(1,095,979)	(1,350,851)
Materials and Contracts		(1,317,949)	(1,937,321)	(1,991,039)
Utility Charges		(164,382)	(179,491)	(115,556)
Insurance Expenses		(130,475)	(133,225)	(145,915)
Interest Expenses		(25,346)	(32,684)	(32,684)
Goods and Services Tax		(292,300)	(361,000)	0
Other		(117,538)	(19,755)	428,177
		<u>(3,390,801)</u>	<u>(3,759,455)</u>	<u>(3,207,868)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,004,427</u>	<u>(405,897)</u>	<u>(305,667)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(498,403)	(2,403,327)	(1,736,545)
Payments for Construction of Infrastructure	3	(1,796,100)	(1,452,272)	(2,440,390)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,228,757	2,371,734	2,576,401
Proceeds from Sale of Plant & Equipment	4	129,318	157,327	379,000
<b>Net Cash Used in Investing Activities</b>		<u>(936,428)</u>	<u>(1,326,538)</u>	<u>(1,221,534)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(122,740)	(115,405)	(115,404)
Proceeds from Self Supporting Loans		9,260	8,769	8,769
Proceeds from New Debentures	5	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(113,480)</u>	<u>(106,636)</u>	<u>(106,635)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(45,481)	(1,839,071)	(1,633,836)
Cash at Beginning of Year		2,446,769	4,285,840	4,285,840
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>2,401,288</u></u>	<u><u>2,446,769</u></u>	<u><u>2,652,004</u></u>

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

**SHIRE OF MT MARSHALL  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUES</b>	1,2			
Governance		46,770	43,275	4,970
General Purpose Funding		2,337,860	2,342,544	1,210,410
Law, Order, Public Safety		22,300	33,348	2,000
Health		0	0	0
Education and Welfare		52,600	52,557	53,560
Housing		86,000	100,110	82,000
Community Amenities		63,910	91,626	63,380
Recreation and Culture		17,090	166,900	21,440
Transport		1,312,539	1,223,038	57,206
Economic Services		164,853	75,746	90,750
Other Property and Services		79,191	90,118	22,200
		<u>4,183,113</u>	<u>4,219,261</u>	<u>1,607,916</u>
<b>EXPENSES</b>	1,2			
Governance		(431,109)	(385,584)	(424,762)
General Purpose Funding		(87,365)	(79,078)	(89,828)
Law, Order, Public Safety		(55,330)	(51,514)	(77,033)
Health		(134,700)	(107,864)	(133,325)
Education and Welfare		(176,797)	(171,929)	(171,684)
Housing		(103,042)	(175,757)	(148,809)
Community Amenities		(326,060)	(282,125)	(417,807)
Recreation & Culture		(738,875)	(646,190)	(658,714)
Transport		(3,322,402)	(3,133,025)	(3,153,421)
Economic Services		(300,868)	(202,003)	(280,846)
Other Property and Services		(64,399)	(62,010)	(22,947)
		<u>(5,740,947)</u>	<u>(5,297,079)</u>	<u>(5,579,176)</u>
<b>Net Operating Result Excluding Rates</b>		(1,557,834)	(1,077,818)	(3,971,260)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Initial Recognition of Assets due to change in Regulations				
(Profit)/Loss on Asset Disposals	4	(4,115)	11,585	(6,623)
Depreciation on Assets	2(a)	2,623,182	2,529,418	2,543,384
Movement in Employee Entitlements		0	3,885	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(100,000)	(1,818,646)	(975,320)
Purchase Infrastructure Assets - Roads	3	(1,419,869)	(1,449,847)	(1,467,782)
Purchase Infrastructure Assets - Other	3	(376,231)	(2,425)	(972,608)
Purchase Plant and Equipment	3	(378,403)	(584,681)	(435,725)
Purchase Furniture and Equipment	3	(20,000)	0	(325,500)
Contribution fo Capital Assets		0	0	2,576,401
Proceeds from Disposal of Assets	4	129,318	157,327	379,000
Repayment of Debentures	5	(122,740)	(115,405)	(115,404)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		9,260	8,769	8,769
Transfers to Reserves (Restricted Assets)	6	(649,024)	(420,786)	(1,177,195)
Transfers from Reserves (Restricted Assets)	6	60,000	192,199	543,479
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	702,961	2,171,558	2,293,056
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	7	22,266	702,961	0
<b>Total Amount Raised from General Rate</b>	8	<u>(1,125,761)</u>	<u>(1,097,828)</u>	<u>(1,103,328)</u>

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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

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

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

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

**(f) Superannuation**

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

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(g) Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

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

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



**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

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

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

***Land Under Control***

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Tools	5 years
Computer Equipment and Software	5 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	40 years
- asphalt	50 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

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

***Capitalisation Threshold***

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

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

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

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

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

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

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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



**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

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

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

**(r) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	22,714	23,560	27,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	25,344	15,345	27,855
Law, Order, Public Safety	17,972	14,225	22,856
Health	2,940	2,979	3,003
Education and Welfare	13,752	13,950	13,994
Housing	41,292	41,873	42,048
Community Amenities	25,378	16,487	21,949
Recreation and Culture	108,018	103,395	92,949
Transport	2,134,020	2,163,530	2,077,762
Economic Services	21,402	21,695	17,973
Other Property and Services	233,064	135,939	222,995
	<u>2,623,182</u>	<u>2,529,418</u>	<u>2,543,384</u>
<b><u>By Class</u></b>			
Parks and Ovals	17,472	15,596	15,682
Land and Buildings	148,758	140,070	140,843
Furniture and Equipment	12,012	24,844	24,981
Plant and Equipment	312,534	286,621	288,204
Roads	2,111,748	2,043,470	2,054,753
Footpaths & Kerbing	8,880	9,050	9,100
Drainage	4,176	7,522	7,564
Infrastructure Other	7,602	2,245	2,257
	<u>2,623,182</u>	<u>2,529,418</u>	<u>2,543,384</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	25,346	32,684	32,684
	<u>25,346</u>	<u>32,684</u>	<u>32,684</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	79,024	51,149	75,000
- Other Funds	18,000	51,149	15,000
Other Interest Revenue ( <i>refer note 13</i> )	8,700	7,029	7,000
	<u>105,724</u>	<u>109,327</u>	<u>97,000</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(b) Statement of Objective**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Food quality, pest control and other related matters.

**EDUCATION AND WELFARE**

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**3. ACQUISITION OF ASSETS**

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

**2014/15  
Budget  
\$**

**By Program**

**Governance**

Executive Sedan	71,403
P12089 Commodore	42,000
P12095 Mitsi Triton	42,000
Photocopier	20,000

**Housing**

Landscaping Baxter Street Housing	60,000
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**Community Amenities**

Unisex Toilet and Sullage - Beacon	40,000
Beacon Rock Water Improvement	41,400

**Recreation and Culture**

New Cricket Nets	15,000
Beacon Bowling Green	309,831
Utility - Tipping Parks & Gardens	29,000

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**3. ACQUISITION OF ASSETS (Continued)**

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

**2014/15  
Budget  
\$**

**By Program (Continued)**

**Transport**

11T Vibratory Flat Drum Roller	148,000
Utility - PMO	26,000
Loader Bucket	20,000
Bitumen at New Shop	20,000
Footpath and Lighting - Lindsay/Shemeld St	20,000
Kellerberrin - Bencubbin Final Seal	
- RRG	107,000
- Own Funds	53,500
Koorda - Bullfinch Final Seal	
- RRG	58,000
- Own Funds	29,000
Burakin - Wialki Widening and Primer Seal	
- RRG	184,340
- Own Funds	92,170
Bencubbin - Beacon	
- RRG	173,100
- Own Funds	86,550
Collins St	41,150
Wren Rd	45,000
Gillett Rd	99,000
Scotsman Rd	143,500
Crabb	50,000
Beacon Back Rd	129,800
Gravel Sheeting Projects - Various	59,759
Concrete DUPs Shemeld St and Lindsay St	28,000

**Economic Services**

Town Entry Statement	10,000
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**2,294,503**

**By Class**

Land and Buildings	100,000
Infrastructure Assets - Roads	1,419,869
Infrastructure Assets - Other	376,231
Plant and Equipment	378,403
Furniture and Equipment	20,000
	<b><u>2,294,503</u></b>

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

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
<b>Governance</b>			
Executive Sedan	44,184	36,818	(7,366)
P12089 Commodore	19,097	22,000	2,903
P12095 Mitsi Triton	19,751	22,000	2,249
<b>Transport</b>			
PMM190 2001 Multipac VV1100 Vibe Roller	13,218	30,000	16,782
PMM130 2012 Mitsi Triton Utility (PMO)	17,109	10,000	(7,109)
PMM81 2010 Mitsi Triton Utility - Tipping	11,844	8,500	(3,344)
	125,203	129,318	4,115

<b>By Class</b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
<b>Plant &amp; Equipment</b>			
Executive Sedan	44,184	36,818	(7,366)
PMM190 2001 Multipac VV1100 Vibe Roller	13,218	30,000	16,782
PMM130 2012 Mitsi Triton Utility (PMO)	17,109	10,000	(7,109)
PMM81 2010 Mitsi Triton Utility - Tipping	11,844	8,500	(3,344)
P12089 Commodore	19,097	22,000	2,903
P12095 Mitsi Triton	19,751	22,000	2,249
	125,203	129,318	4,115

**Summary**

	<b>2014/15 BUDGET \$</b>
Profit on Asset Disposals	21,934
Loss on Asset Disposals	(17,819)
	<u>4,115</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
<b>General Purpose Funding Housing</b>								
111 House 229 Murray St	16,134		16,134	14,954	0	16,134	942	2,122
115 Housing Upgrade	62,055		30,139	28,462	31,916	62,055	3,174	4,852
118 Staff Housing	262,391		46,197	43,427	216,194	262,391	15,764	18,534
<b>Economic Services</b>								
117 Accomodation Units	54,974		21,010	19,793	33,964	54,974	3,018	4,235
	395,554	0	113,480	106,636	282,074	395,554	22,898	29,743
<b>Self-Supporting Loans</b>					0			
119 Benny Mart	48,878		9,260	8,769	39,618	48,878	2,448	2,941
	444,432	0	122,740	115,405	321,692	444,432	25,346	32,684

Repayment of debentures 111 to 118 will be financed through general purpose funding. Debenture 119 is a self-supporting loan and will be financed through payments made by a third party.



**SHIRE OF MT MARSHALL**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

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

(b) New Debentures - 2014/15

Council is proposing to dispose of property during the 2014/15 year. As part of this process council may enter into a borrowing arrangement in order to provide a self supporting loan to enable the transaction to proceed.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council is putting into place an overdraft facility with an ongoing limit of \$100,000 and a temporary limit of an additional \$400,000 at any one time for a period of up to 60 days.

## SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE BUDGET

## FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES</b>			
<b>(a) Plant Replacement Reserve</b>			
Opening Balance	253,971	310,668	310,667
Amount Set Aside / Transfer to Reserve	71,212	11,303	39,922
Amount Used / Transfer from Reserve		(68,000)	0
	<u>325,183</u>	<u>253,971</u>	<u>350,589</u>
<b>(b) Aged Care Units Reserve</b>			
Opening Balance	62,441	60,249	60,249
Amount Set Aside / Transfer to Reserve	2,757	2,192	2,894
Amount Used / Transfer from Reserve		0	0
	<u>65,198</u>	<u>62,441</u>	<u>63,143</u>
<b>(c) Community Housing Reserve</b>			
Opening Balance	35,886	34,625	34,626
Amount Set Aside / Transfer to Reserve	1,584	1,261	1,663
Amount Used / Transfer from Reserve		0	0
	<u>37,470</u>	<u>35,886</u>	<u>36,289</u>
<b>(d) Council Staff Housing Reserve</b>			
Opening Balance	88,404	170,213	170,213
Amount Set Aside / Transfer to Reserve	3,903	6,191	8,176
Amount Used / Transfer from Reserve	(60,000)	(88,000)	(50,000)
	<u>32,307</u>	<u>88,404</u>	<u>128,389</u>
<b>(e) Employee Entitlements Reserve</b>			
Opening Balance	110,644	106,759	106,760
Amount Set Aside / Transfer to Reserve	4,885	3,885	5,128
Amount Used / Transfer from Reserve		0	0
	<u>115,529</u>	<u>110,644</u>	<u>111,888</u>
<b>(f) Caravan Park Upgrade Reserve</b>			
Opening Balance	0	640	640
Amount Set Aside / Transfer to Reserve		23	31
Amount Used / Transfer from Reserve		(663)	(671)
	<u>0</u>	<u>0</u>	<u>0</u>

## SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE BUDGET

## FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>(g) Public Amenities &amp; Buildings Reserve</b>			
Opening Balance	602,641	529,399	529,399
Amount Set Aside / Transfer to Reserve	276,605	73,242	553,462
Amount Used / Transfer from Reserve		0	0
	<u>879,246</u>	<u>602,641</u>	<u>1,082,861</u>
<b>(h) Land &amp; Road Development Reserve</b>			
Opening Balance	0	625	625
Amount Set Aside / Transfer to Reserve	0	23	30
Amount Used / Transfer from Reserve		(648)	(655)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(i) Television &amp; Radio Broadcasting Development Reserve</b>			
Opening Balance	0	10,606	10,606
Amount Set Aside / Transfer to Reserve	0	386	509
Amount Used / Transfer from Reserve		(10,992)	(11,115)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(j) Bencubbin Aquatic Centre Development Reserve</b>			
Opening Balance	344,356	187,540	187,540
Amount Set Aside / Transfer to Reserve	265,202	156,816	159,008
Amount Used / Transfer from Reserve		0	0
	<u>609,558</u>	<u>344,356</u>	<u>346,548</u>
<b>(k) Community Bus Replacement Reserve</b>			
Opening Balance	95,986	73,316	73,316
Amount Set Aside / Transfer to Reserve	14,238	22,670	23,522
Amount Used / Transfer from Reserve		0	0
	<u>110,224</u>	<u>95,986</u>	<u>96,838</u>
<b>(l) Bencubbin Recreation Complex Reserve</b>			
Opening Balance	25,496	24,599	24,599
Amount Set Aside / Transfer to Reserve	1,126	897	1,182
Amount Used / Transfer from Reserve		0	0
	<u>26,622</u>	<u>25,496</u>	<u>25,781</u>

## SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE BUDGET

## FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(m) Office Equipment Reserve</b>			
Opening Balance	14,628	14,117	14,117
Amount Set Aside / Transfer to Reserve	646	511	15,678
Amount Used / Transfer from Reserve		0	0
	<u>15,274</u>	<u>14,628</u>	<u>29,795</u>
<b>(n) Economic Development Reserve</b>			
Opening Balance	100,000	0	0
Amount Set Aside / Transfer to Reserve	4,415	100,000	324,162
Amount Used / Transfer from Reserve		0	0
	<u>104,415</u>	<u>100,000</u>	<u>324,162</u>
<b>(o) Integrated Planning/Financial Reporting Reserve</b>			
Opening Balance	15,545	15,000	15,000
Amount Set Aside / Transfer to Reserve	686	545	721
Amount Used / Transfer from Reserve		0	0
	<u>16,231</u>	<u>15,545</u>	<u>15,721</u>
<b>(p) Beacon Barracks Replacement Reserve</b>			
Opening Balance	40,000	0	0
Amount Set Aside / Transfer to Reserve	1,766	40,000	40,000
Amount Used / Transfer from Reserve		0	0
	<u>41,766</u>	<u>40,000</u>	<u>40,000</u>
<b>(q) Industrial Shed Reserve</b>			
Opening Balance	0	23,055	23,055
Amount Set Aside / Transfer to Reserve	0	841	1,107
Amount Used / Transfer from Reserve		(23,896)	(24,162)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u>2,379,022</u>	<u>1,789,998</u>	<u>2,652,004</u>

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

**SHIRE OF MT MARSHALL**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>6. RESERVES (Continued)</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Plant Replacement Reserve	71,212	11,303	39,922
Aged Care Units Reserve	2,757	2,192	2,894
Community Housing Reserve	1,584	1,261	1,663
Council Staff Housing Reserve	3,903	6,191	8,176
Employee Entitlements Reserve	4,885	3,885	5,128
Caravan Park Upgrades Reserve	0	23	31
Public Amenities & Buildings Reserve	276,605	73,242	553,462
Land & Road Development Reserve	0	23	30
Television & Radio Broadcasting Development I	0	386	509
Bencubbin Aquatic Centre Development Reserv	265,202	156,816	159,008
Community Bus Replacement Reserve	14,238	22,670	23,522
Bencubbin Recreation Complex Reserve	1,126	897	1,182
Office Equipment Reserve	646	511	15,678
Economic Development Reserve	4,415	100,000	324,162
Integrated Planning/Financial Reporting Reserv	686	545	721
Beacon Barracks Replacement Reserve	1,766	40,000	40,000
Industrial Shed Reserve	0	841	1,107
	<u>649,024</u>	<u>420,786</u>	<u>1,177,195</u>
<b>Transfers from Reserves</b>			
Plant Replacement Reserve	0	(68,000)	0
Aged Care Units Reserve	0	0	0
Community Reserve	0	0	0
Council Staff Reserve	(60,000)	(88,000)	(50,000)
Employee Entitlements Reserve	0	0	0
Caravan Park Upgrades Reserve	0	(663)	(671)
Public Amenities & Buildings Reserve	0	0	0
Land & Road Development Reserve	0	(648)	(655)
Television & Radio Broadcasting Development I	0	(10,992)	(11,115)
Bencubbin Aquatic Centre Development Reserv	0	0	0
Community Bus Replacement Reserve	0	0	0
Bencubbin Recreation Complex Reserve	0	0	0
Office Equipment Reserve	0	0	0
Economic Development Reserve	0	0	0
Integrated Planning/Financial Reporting Reserv	0	0	0
Beacon Barracks Replacement Reserve	0	0	0
Industrial Shed Reserve	0	(23,896)	(24,162)
	<u>(60,000)</u>	<u>(192,199)</u>	<u>(86,603)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>589,024</u>	<u>228,587</u>	<u>1,090,592</u>

SHIRE OF MT MARSHALL

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)

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

**Plant Replacement Reserve**

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

**Aged Care Units Reserve**

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

**Community Housing Reserve**

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

**Council Staff Housing Reserve**

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

**Employee Entitlement Reserve**

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

**Caravan Park Upgrade Reserve**

- To help spread the cost of major improvements to the shire's caravan park

**Public Amenities & Buildings Reserve**

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

**Land & Road Development Reserve**

- To be used for residential and industrial land and road development within the Shire.

**Television & Radio Broadcasting Development Reserve**

- To fund new and replace obsolete re-broadcasting equipment.

**Bencubbin Aquatic Centre Development Reserve**

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

**Community Bus Replacement Reserve**

- To finance the replacement of the community bus.

**Bencubbin Recreation Complex Reserve**

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

**Office Equipment Reserve**

- To replace office equipment as required.

**Economic Development Reserve**

- To set aside funds for Economic Development initiatives.

**Integrated Planning/Financial Reporting Reserve**

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

**Beacon Barracks Replacement Reserve**

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

**Industrial Shed Reserve**

- To set aside funds for construction of an industrial shed in Bencubbin (project completed).

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

**SHIRE OF MT MARSHALL**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	22,266	656,771
Cash - Restricted Reserves	15(a)	2,379,022	1,789,998
Receivables		250,000	295,087
Inventories		20,000	2,280
		<u>2,671,288</u>	<u>2,744,136</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(380,644)</u>	<u>(361,821)</u>
NET CURRENT ASSET POSITION		2,290,644	2,382,315
Less: Cash - Restricted Reserves	15(a)	(2,379,022)	(1,789,998)
Less: Leave liability not to be expended		<u>110,644</u>	<u>110,644</u>
ESTIMATED SURPLUS C/FWD		<u><u>22,266</u></u>	<u><u>702,961</u></u>

The estimated surplus c/fwd in the 2013/14 actual column represents the surplus brought forward as at 1 July 2014.

The estimated current position c/fwd in the 2014/15 budget column represents a balanced budget as at 30 June 2015.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
General Rate								
UV	0.018461	306	60,235,577	1,112,009	0	0	1,112,009	1,064,021
GRV	0.107551	131	703,268	75,637	0	0	75,637	81,896
<b>Sub-Totals</b>		437	60,938,845	1,187,646	0	0	1,187,646	1,145,917
<b>Minimum Payments</b>	<b>Minimum \$</b>							
UV	335	30	544,375	10,050	0	0	10,050	10,240
GRV	335	39	121,477	13,065	0	0	13,065	12,480
<b>Sub-Totals</b>		69	665,852	23,115	0	0	23,115	22,720
Discounts (Note 12)							(85,000)	(70,809)
<b>Total Amount of General Rates</b>							1,125,761	1,097,828
Specified Area Rates (Note 9)							8,055	7,675
<b>Total Rates</b>							1,133,816	1,105,503

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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



**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

	Rate in \$	Basis of Rate	Rateable Value	2014/15 Budgeted Revenue \$	Budget Applied to Costs \$	2013/14 Actual \$
Beacon RTC Building						
GRV - 66 Assessments	0.4300	GRV	1,150	1,207	1,207	1,150
UV - 140 Assessments	0.0212	UV	6,525	6,848	6,848	6,525
				8,055	8,055	7,675

A specified area rate for the Beacon Progress Association Rural Transaction Centre commenced in 2003/04. It is anticipated that this specified area rate will be levied on an ongoing basis.

**10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR**

The Shire of Mt Marshall will not be imposing any new service charges in the 2014/15 financial year.

**11. FEES & CHARGES REVENUE**

	2014/15 Budget \$	2013/14 Actual \$
Governance	750	755
General Purpose Funding	950	0
Law, Order, Public Safety	2,000	1,865
Health	0	0
Education and Welfare	45,600	46,767
Housing	0	0
Community Amenities	63,910	61,073
Recreation & Culture	8,090	7,929
Transport	10,500	8,746
Economic Services	73,000	79,180
Other Property & Services	42,000	64,574
	<u>246,800</u>	<u>270,889</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2014/15 FINANCIAL YEAR**

A discount on rate payments is offered where the total amount of rates and charges, less 7.5% discount on the current general rate only included on the rate notice, by the 21st day from the date of the notice's service.

	2014/15 Budget \$	2013/14 Actual \$
Discount on Early Payment of Rates	85,000	70,809
Rates Write-Off	0	0
	<u>85,000</u>	<u>70,809</u>

It is anticipated that the Shire will not offer any further discounts, incentives, concessions or write-offs other than those mentioned above for the 2014/15 financial year.

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

The Shire offers the following payment options:

**Option 1**

To pay the total amount of rates and charges. Less 7.5% discount on the general rate only included on the rate notice, by the 24th September 2014.

**Option 2**

To pay the total amount of rates and charges by the 8th October 2014.

**Option 3**

To pay the total amount of rates and charges by four (4) instalments, as detailed on the rate notice on or before the following relevant due dates:

First Instalment	8th October 2014
Second Instalment	10th December 2014
Third Instalment	11th February 2015
Fourth Instalment	15th April 2015

Where payments are made by instalments, an administration charge of \$10 for each instalment will be applied after the first payment which shall include all arrears (if any).

An instalment interest charge of 5.5% per annum be imposed which is calculated on a daily basis.

	<b>2014/15 Budget</b>	<b>2013/14 Actual</b>
	\$	\$
Non-Payment Penalty Interest Rates	7,000	6,862
Non-Payment Penalty Interest ESL Levy	300	167
Instalment Interest	1,400	0
	<u>8,700</u>	<u>7,029</u>
Instalment Administration Fee	950	0
	<u>9,650</u>	<u>7,029</u>

Where payments are received after the prescribed time and penalty charges apply, then a penalty interest rate for all outstanding Rates and Rubbish Charges is set at 11% per annum, to be calculated on a daily basis.

**14. ELECTED MEMBERS REMUNERATION**

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

	<b>2014/15 Budget</b>	<b>2013/14 Actual</b>
	\$	\$
Meeting Fees	32,550	27,343
President's Allowance	5,400	4,545
Deputy President's Allowance	1,500	1,043
Travelling Expenses	4,800	4,260
Telecommunications Allowance	7,312	7,530
	<u>51,562</u>	<u>44,721</u>

**SHIRE OF MT MARSHALL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(a) Reconciliation of Cash**

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

	<b>2014/15 Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - Unrestricted	22,266	656,771	0
Cash - Restricted	2,379,022	1,789,998	2,652,004
	<u>2,401,288</u>	<u>2,446,769</u>	<u>2,652,004</u>

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

Plant Replacement Reserve	325,183	253,971	350,589
Aged Care Units Reserve	65,198	62,441	63,143
Community Housing Reserve	37,470	35,886	36,289
Council Staff Housing Reserve	32,307	88,404	128,389
Employee Entitlements Reserve	115,529	110,644	111,888
Public Amenities & Buildings Reserve	879,246	602,641	1,082,861
Bencubbin Aquatic Centre Development Reserve	609,558	344,356	346,548
Community Bus Replacement Reserve	110,224	95,986	96,838
Bencubbin Recreation Complex Reserve	26,622	25,496	25,781
Office Equipment Reserve	15,274	14,628	29,795
Economic Development Reserve	104,415	100,000	324,162
Integrated Planning/Financial Reporting Reserve	16,231	15,545	15,721
Beacon Barracks Replacement Reserve	41,766	40,000	40,000
	<u>2,379,022</u>	<u>1,789,998</u>	<u>2,652,004</u>

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

Net Result	(432,073)	20,010	(291,531)
Depreciation	2,623,182	2,529,418	2,543,384
(Profit)/Loss on Sale of Asset	(4,115)	11,585	(6,623)
(Increase)/Decrease in Receivables	45,087	47,203	229,663
(Increase)/Decrease in Inventories	(17,720)	6,442	30,595
Increase/(Decrease) in Payables	18,823	(648,821)	(50,957)
Increase/(Decrease) in Employee Provisions	0	0	(183,797)
Grants/Contributions for the Development of Assets	(1,228,757)	(2,371,734)	(2,576,401)
<b>Net Cash from Operating Activities</b>	<u>1,004,427</u>	<u>(405,897)</u>	<u>(305,667)</u>

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

Bank Overdraft limit	500,000	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20,000	15,000	15,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>520,000</u>	<u>15,000</u>	<u>15,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>321,692</u>	<u>444,432</u>	<u>444,429</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF MT MARSHALL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-15 \$
Police Licensing	6,848	245,000	(245,000)	6,848
Age Care Beautification	829	0	(829)	0
Unclaimed Monies	159	0	(159)	0
Tree Planting Nursery	1,000	0	(1,000)	0
Sundry Creditors	745	0	(745)	0
Housing Bonds	6,900	1,000	(1,000)	6,900
Deposits on Land	1,500	0	(1,500)	0
Emergency Service Levy	3,062	0	(3,062)	0
Building Levy	540	250	(790)	0
Mt Marshall LCDC	10,454	0	0	10,454
	<u>32,037</u>			<u>24,202</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2014/15.

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

### Schedule 3 - GENERAL PURPOSE FUNDING

<b>Account</b>	<b>Notes</b>
	Rating is modelled on a 5% overall increase as per the Long Term Financial Plan. Actual rates increases vary for each property owing to changes in valuations.
0322001	Grants Commission Grant - No advance payment was received in June 2014 Funding reverts to 4 payments per year for the 2014/15 year
0032203	Royalties For Regions Grant - None budgeted this year.

#### **Additions**

#### **Removals**

#### **Capital**

Changeover CEO Vehicle \$71,403  
New Photocopier \$20,000  
Changeover administration vehicle \$42,000  
Changeover Utility vehicle \$42,000

#### **Reserve Transfers**

**GENERAL PURPOSE FUNDING \*\*\* SCHEDULE 3 \*\*\* BUDGET 30 JUNE 2015**

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PROGRAMME SUMMARY</b>						
Rate Revenue						
General Rate	1,102,615	-	1,062,942	-	1,147,403	-
Specified Area Rate - Beacon RTC	7,713	7,713	7,677	7,677	8,055	8,055
Expenses relating to the Levying of Rates	-	83,227	-	68,460	-	76,862
General Purpose Grants	2,346,267	-	2,248,566	-	2,208,691	-
Other General Purpose Funding	92,941	2,941	121,187	2,941	99,472	2,448
<b>SUMMARY TOTAL-TO OPERATING STATEMENT</b>	<b>3,549,536</b>	<b>93,881</b>	<b>3,440,372</b>	<b>79,078</b>	<b>3,463,621</b>	<b>87,365</b>

Sub-Programme Detail Follows.....

**RATE REVENUE**

Acc No.

**GENERAL RATE**

0312001 UV - 306 Assessments- Rate in \$ - 0.018461	1,065,173		1,064,674		1,112,009	
0312011 GRV - 131 Assessments- Rate in \$ - 0.107551	81,610		82,216		75,637	
<b>Minimum General Rate</b>						
0312021 UV - 30 Assessments @ \$335	10,240		10,240		10,050	
0312031 GRV - 39 Assessments @ \$335	12,480		12,480		13,065	
	1,169,503	-	1,169,610	-	1,210,761	-
<b>Other Charges &amp; Costs</b>						
0311001 Less Discount Allowed	- 85,000		- 70,809		- 85,000	
0311011 Less Rates Write-off	- 1,200				- 1,200	
0312041 Plus Interim Rates						
0312051 Plus Interest Charges - Non Payment Penalty	7,000		7,173		7,300	
0332041 Rates Instalment Admin Fee					950	
0311552 Rates Instalment Interest					1,400	
0312151 Plus Contribution by CBH -Ex-Gratia Rates	12,312		12,013		13,192	
0312181 Movement in Excess Rates			- 55,045			
0312161 Refund Rates Overpayments						
<b>TOTAL - GENERAL RATES</b>	<b>1,102,615</b>	<b>-</b>	<b>1,062,942</b>	<b>-</b>	<b>1,147,403</b>	<b>-</b>

**GENERAL PURPOSE FUNDING \*\*\* SCHEDULE 3 \*\*\* BUDGET 30 JUNE 2015**

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>SPECIFIED AREA RATE - BEACON RTC BUILDING</b>							
<b>Specified Area</b>							
0312091	UV - 140 Assessments	6,530		6,525		6,848	
0312101	GRV - 63 Assessments	1,183		1,152		1,207	
		7,713	-	7,677	-	8,055	-
<b>TOTAL AMOUNT MADE UP FROM SPEC AREA RATE</b>		7,713	-	7,677	-	8,055	-
0311041	LESS PAYMENT TO BEACON PROGREES ASSOCIATION	-	7,713		7,677		8,055
	<b>TOTAL SPECIFIED AREA-BEACON</b>	7,713	7,713	7,677	7,677	8,055	8,055
<b>EXPENSES RELATED TO LEVYING OF RATES</b>							
0311021	Valuation Expenses		5,000		7,103		
0311031	Title Searches		500				
0311552	Administration Allocated		77,727		61,357		76,862
	<b>TOTAL EXPENSES RELATING TO LEVYING OF RATES</b>	-	83,227	-	68,460	-	76,862
<b>GENERAL PURPOSE GRANTS</b>							
<b>Operating Income</b>							
0322001	Grants Commission Grant - General	723,547		704,871		1,376,447	
1222041	Grants Commission Grant (Roads)	386,922		384,823		832,244	
0032203	Royalties For Regions Grant	1,122,212		1,158,872			
0322002	RDAF Grant	113,586					
	<b>TOTAL TO PROGRAM SUMMARY</b>	2,346,267	-	2,248,566	-	2,208,691	-
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>Operating Expenditure</b>							
0332091	Interest On Loan 119 - Self-Supporting		2,941		2,941		2,448
<b>Operating Income</b>							
0332011	Interest on Investments - Municipal	15,000		61,694		18,000	
0332021	Interest on Reserves	75,000		56,503		79,024	
0332091	Interest On Self-Supporting Loan	2,941		2,990		2,448	
	<b>TOTAL TO PROGRAM SUMMARY</b>	92,941	2,941	121,187	2,941	99,472	2,448

## Schedule 4 - GOVERNANCE

<b>Account</b>	<b>Notes</b>
0421251	Consultants Administration - (Has been increased to allow for valuation on Land and Property to meet fair value requirements)
1114041	Proceeds on Disposal of Assets - (Change in Accounting Process)
1114042	Realisation on Disposal of Asset - (Change in Accounting Process)
0421401	Staff Housing Expense - (Change in accounting process to allocate out housing expenses)

### **Additions**

### **Removals**

### **Reserve Transfers**



**GOVERNANCE \*\*\* SCHEDULE 4 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>GOVERNANCE</b>						
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Members of Council	-	338,247	2,912	268,200	50	343,925
Administration	4,970	-	38,296	60,407	46,720	36,818
Other Governance Costs	-	53,768	2,066	56,977	-	50,366
<b>SUMMARY TOTAL-TO OPERATING STATEMENT</b>	<b>4,970</b>	<b>392,015</b>	<b>43,275</b>	<b>385,584</b>	<b>46,770</b>	<b>431,109</b>

Sub-Programme Detail Follows.....

**MEMBERS OF COUNCIL**

**Operating Expenditure**

0411001	Members Travelling	6,000		4,534		4,800
0411011	Conference Expenses	20,000		14,379		20,000
0411021	Election Expenses	2,000		1,625		1,000
0411031	President - Allowance	5,100		5,000		5,400
0411041	Deputy President - Allowance	1,275		1,159		1,500
0411051	Refreshments & Receptions	11,500		10,954		10,600
0411061	Insurance	9,328		7,306		9,800
0411071	Subscriptions	21,000		14,967		22,500
0411091	Councillors - Telecommunications Allowance	6,160		8,161		7,312
0411101	Councillors - Meeting Attendance Fees	31,000		30,161		32,550
0411121	Training - Elected Member	5,000		797		2,500
0411151	Council Chambers Maintenance	5,000		380		11,650
0411161	Public Relations & Donations	6,000		3,692		7,550
0411171	Professional Advice & Support	5,000		4,022		5,000
0411400	Alloc Administration Expenses	203,884		161,062		201,763
	<b>Operating Income</b>					
0412001	Reimbursement	-	2,912		50	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>-</b>	<b>338,247</b>	<b>-</b>	<b>2,912</b>	<b>268,200</b>
					<b>50</b>	<b>343,925</b>

**ADMINISTRATION**

**Operating Expenditure**

*Staff*

0421001	Insurance - Workers Comp	12,593		10,359		15,000
0421011	Salaries	400,000		331,625		360,000
0421012	Removal Expenses	4,000		-		8,000
0421021	Annual Leave	25,057		-		46,746
0421022	Long Service Leave Accrued	6,931		-		
0421031	Superannuation	44,000		39,036		51,267

**GOVERNANCE \*\*\* SCHEDULE 4 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
0421231 Training Expenses - Admin Staff		10,000		8,765		15,000
0421321 Conference Expenses - Admin Staff		7,000		4,327		7,556
0421331 Staff Uniform		2,800		2,042		3,200
0421401 Staff Housing Expenses		43,598		22,111		45,834
<i>Office Expenses</i>						
0421051 Administration Expenses - Other		7,700		11,811		12,270
0421071 Office Equipment Mtc		4,200		3,431		4,600
0421081 Computer Equipment Maintenance		20,000		24,782		25,000
0421091 Telephone		7,600		6,746		7,500
0421101 Advertising - Administration		6,000		15,567		8,000
0421121 Postage		2,000		1,459		1,700
0421131 Bank Charges		3,500		1,902		1,700
0421161 Audit Expenses		27,000		23,560		21,000
0421181 Legal Expenses		5,000		3,946		5,000
0421191 Electricity - Admin		8,368		7,316		7,000
0421211 Insurance - Admin Building		3,268		3,301		4,000
0421261 Insurance		18,067		17,422		20,000
0421291 Printing & Stationery		6,500		5,300		7,000
0421351 Debt Write-off				2,112		
0421361 Minor Office Equipment		6,800		9,793		11,000
0421371 Computer Support & Software		40,000		64,553		40,000
<i>Vehicle &amp; Travelling</i>						
0421141 Vehicle Expenses - Admin		16,500		13,773		15,000
0421151 Travel & Accommodation		3,000		3,521		6,500
0421301 Fringe Benefits Tax		8,000		5,678		8,000
0421381 Maintenance Admin Building		33,000		23,058		18,000
0421391 Interest on Loan 111						-
<i>Other Administration Related Expenses</i>						
0421251 Consultants - Administration		37,000		17,889		33,300
0421271 Loss on Sale of Asset		3,499		4,963	5,152	7,366
0421282 Land & Buildings - Dep'n		4,324		-		
0411141 Depreciation - Land & Buildings				4,451		4,380
0421281 Furniture & Equipment - Dep'n		14,781		1,237		-
0421283 Plant & Equipment - Depc'n		8,750		9,658		20,964
<b>Total Administration</b>		<b>850,836</b>		<b>701,268</b>		<b>841,983</b>
0421999 Less Administration Allocated		- <b>850,836</b>		- <b>672,134</b>		- <b>841,983</b>
<b>Operating Income</b>						
0422011 Profit on Disposal of Assets						
0422012 Proceeds on Disposal of Assets			31,273		36,818	
0422022 Realisation on Disposal of Assets				31,273		36,818

GOVERNANCE \*\*\* SCHEDULE 4 \*\*\* BUDGET 30 JUNE 2015

0422021 Interest on Overdue Debtors  
 0422061 Photocopying & Secretarial  
 0422071 Reimbursement  
 0422081 Rate Enquiry Fees  
 0422091 ESL Administration Fee  
 0422101 Eftpos Charges

**TOTAL TO PROGRAMME SUMMARY**

BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
50		21			
250		2,064			
500		850		700	
4,000		4,000		4,000	
170		88		50	
4,970	- -	38,296	60,407 -	46,720	36,818

**GOVERNANCE \*\*\* SCHEDULE 4 \*\*\* BUDGET 30 JUNE 2015**

		<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>OTHER GOVERNANCE COSTS</b>							
<b>Operating Expenditure</b>							
0431001	NEWROC		23,500		25,500		25,500
0431011	Junior Council		850		291		650
0431021	Community Events & Functions		10,000		12,120		5,000
0441021	RTG Expenditure		-		3,727		-
0411401	Administration Allocated		19,418		15,339		19,216
<b>Operating Income</b>							
0442001	Lotteries Grant Centenary Consultant						
0432001	Reimbursements			1,230			
0442001	Community Events Grant			836			
<b>TOTAL TO PROGRAMME SUMMARY</b>		-	53,768	-	2,066	-	50,366

**Schedule 5 - LAW ORDER & PUBLIC SAFETY**

**Account      Notes**

**Additions**

**Removals**

**Capital**

**Reserve Transfers**

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>LAW, ORDER, PUBLIC SAFETY</b>						
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Fire Prevention	-	58,698	31,484	45,645	20,300	42,199
Animal Control	2,000	12,628	1,864	5,143	2,000	11,131
Other Law, Order and Public Safety	-	6,000	-	726	-	2,000
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>2,000</b>	<b>77,326</b>	<b>33,348</b>	<b>51,514</b>	<b>22,300</b>	<b>55,330</b>

Sub-Programme Detail Follows...

**FIRE PREVENTION**  
**Operating Expenditure**

Acc No.

0511001	Fire Insurance	13,000		9,973		12,000
0511011	Office Expenses - Advertising; Telephone; Sundry	650		144		500
0511021	Purchase of Minor Equipment - Protective Clothing	1,000				1,000
0511031	Communication Mtc & Repairs	2,000		2,060		2,000
0511041	Fire Equipment Maintenance	2,000		2,823		3,000
0511051	Fire Fighting	700		357		507
0511061	Fire Fighting - Training	1,100		206		1,000
0511071	Fire Sheds Maintenance	1,000		2,092		2,000
0511081	Protective Burning	300				300
0511091	Fire Breaks	2,000		3,280		2,000
0331001	FESA - CAT 5 Misc Rebate (Payment to FESA)	-				
0511401	Land & Buildings Dep'n	1,520		1,538		1,512
0511402	Plant & Equipment - Dep'n	21,253		12,605		16,380
0511200	Wages	9,687		8,877		
0511201	Annual Leave	880		-		
0511202	Superannuation	1,364		1,690		
0511203	Long Service Leave	244		-		

LAW, ORDER, PUBLIC SAFETY \*\*\* SCHEDULE 5 \*\*\* BUDGET 30 JUNE 2015

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
0511400	Administration Allocated						-
	<b>Operating Income</b>						
0332061	FESA - Cat 5 Misc Penalty			171		-	
0512001	Reimbursements					-	
0512011	Grant - FESA	-		27,563		20,300	
	Grant - CBH Donation			3,750		-	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	-	58,698	31,484	45,645	20,300	42,199
	<b>ANIMAL CONTROL</b>						
	<b>Operating Expenditure</b>						
0521001	Pound Maintenance		1,000				1,000
0521011	Animal Destruction & Disposal		1,000				1,000
0521021	Control Expenses Other		3,735		630		2,000
0521022	Ranger Services		1,200				1,500
0522031	Land & Buildings - Dep'n		83		82		80
0521400	Administration Allocated		5,610		4,431		5,551
	<b>Operating Income</b>						
0522021	Dog & Cat Registration	2,000		1,864		2,000	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	2,000	12,628	1,864	5,143	2,000	11,131
	<b>OTHER LAW, ORDER AND PUBLIC SAFETY</b>						
	<b>Operating Expenditure</b>						
0531001	Local Emergency Management		6,000		726		2,000
	<b>TOTAL TO PROGRAMME SUMMARY</b>	-	6,000	-	726	-	2,000

**Schedule 7 - HEALTH**

<b>Account</b>	<b>Notes</b>
0731001	Regional Health Group Scheme (Includes \$5,600 for review of Health Laws)
0761011	Hospital - (Donation to Memorial Statue for Dr John Radonovic)

**Additions**

**Removals**

**Capital**

**Reserve Transfers**



**HEALTH \*\*\* SCHEDULE 7 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Preventive Services						
- Administration & Inspection	-	59,418	-	38,157	-	54,816
- Pest Control	-	10,326	-	8,530	-	10,765
- Other	-	4,483	-	3,493	-	4,443
Other Health	-	61,023	-	57,684	-	64,676
<b>SUMMARY TOTAL-TO OPERATING STATEMENT</b>	-	135,250	-	107,864	-	134,700
<hr/>						
Sub-Programme Detail Follows...						
<b>PREVENTIVE SERVICES - HEALTH ADMINISTRATION &amp; INSPECTION</b>						
<b>Operating Expenditure</b>						
0731001 Regional Health Group Scheme		40,000		22,818		35,600
0731400 Administration Allocated		19,418		15,339		19,216
<b>TOTAL TO PROGRAMME SUMMARY</b>	-	59,418	-	38,157	-	54,816

**HEALTH \*\*\* SCHEDULE 7 \*\*\* BUDGET 30 JUNE 2015**

		<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>HEALTH - PREVENTIVE SERVICES - PEST CONTROL</b>							
<b>Operating Expenditure</b>							
0741001	Mosquito Control		4,500		3,928		5,000
0741011	Administration Allocated		5,826		4,602		5,765
<b>TOTAL TO PROGRAMME SUMMARY</b>		-	10,326	-	8,530	-	10,765
<b>HEALTH - PREVENTIVE SERVICES - OTHER</b>							
<b>Operating Expenditure</b>							
0751001	Analytical Expenses		600		425		600
0751400	Administration Allocated		3,883		3,068		3,843
<b>TOTAL TO PROGRAMME SUMMARY</b>		-	4,483	-	3,493	-	4,443
<b>OTHER HEALTH</b>							
<b>Operating Expenditure</b>							
0761001	Ambulance Services		300		442		300
0761002	Ambulance Sheds		1,160		-		1,000
0761011	Hospital		-				2,000
0761021	NEWROC Bonded Medical Scholarship Contribution		6,250		6,250		6,250
0761041	Silver Chain House - 15 Lindsay Street Beacon - Mtc		2,544		2,798		4,500
0761061	Land & Buildings - Dep'n		1,793		1,779		1,752
0761062	Plant & Equipment Depreciation		1,210		1,200		1,188
0761400	Administration Allocated		7,766		6,135		7,686
0761500	Medical Practice Expense		40,000		39,080		40,000
<b>Operating Income</b>							
0761600	Medical Practice Income						
<b>TOTAL TO PROGRAMME SUMMARY</b>		-	61,023	-	57,684	-	64,676

**Schedule 8 - EDUCATION & WELFARE**

**Account      Notes**

**Additions**

**Removals**

**Capital**

**Reserve Transfers**

**EDUCATION & WELFARE \*\*\* SCHEDULE 8 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Other Education	-	23,927	-	21,182	-	23,621
Aged & Disabled - Other	16,560	43,186	15,600	46,555	15,600	58,393
Other Welfare	37,000	108,096	36,957	104,191	37,000	94,783
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>53,560</b>	<b>175,209</b>	<b>52,557</b>	<b>171,929</b>	<b>52,600</b>	<b>176,797</b>

Sub Programme Detail Follows...

**OTHER EDUCATION**

Acc No.	<b>Operating Expenditure</b>					
0811001	School Grounds	2,000		1,339		2,013
0811011	Donation	-				
0811051	Depreciation Land & Buildings	12,218		12,173		12,000
0811400	Administration Allocated	9,709		7,670		9,608
	<b>Operating Income</b>					
	<b>Grant - Shade/Playground Sturt Pea House</b>					
0812001	GEHA Housing - Rental Income					
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>-</b>	<b>23,927</b>	<b>-</b>	<b>21,182</b>	<b>-</b>

**AGED & DISABLED - OTHER**

	<b>Operating Expenditure</b>					
0821001	Senior Citizens/Masonic Hall	4,100		2,389		5,625
0821011	HACC - Home Maintenance			-		
0821021	Annual Seniors Trip	2,700		2,327		2,700
0821031	Aged Care Units	13,665		23,516		27,589
0821041	Disability Services Plan			-		
0821051	Land & Buildings - Dep'n	1,776		1,777		1,752
0821400	Administration Allocated	20,945		16,546		20,727
	<b>Operating Income</b>					
0822031	Grant - Aged Persons Homes Completion					
0822011	Reimbursement					
0822021	Rent - Aged Care Units	16,560		15,600		15,600
	Transfer from Trust - Aged Care Beautification	-				-
0822022	LGEEP Grant					-

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>TOTAL TO PROGRAMME SUMMARY</b>	16,560	43,186	15,600	46,555	15,600	58,393

**EDUCATION & WELFARE \*\*\* SCHEDULE 8 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>OTHER WELFARE</b>						
<b>Operating Expenditure</b>						
0841001 Family Support/Com. Dev. Officer - Salaries		52,157		54,477		43,550
0841011 Family Support/Com. Dev. Officer - Superannuation		6,774		-		4,302
0841021 Family Support/Com. Dev. Officer - Other		700		7,621		
0841031 Family Support/Com. Dev. Officer - LSL		1,159		-		
0841041 Family Support/Com. Dev. Officer - Annual Leave		4,190		-		4,522
0841051 Family Support/Com. Dev. Officer - Insurance		1,803		2,020		2,000
0841061 Family Support/Com. Dev. Officer - Conference / Training		3,520		1,049		3,000
0841141 Australia Day Events		-				
0841151 Depreciation Land & Buildings						-
0841071 Family Support CDO - Salaries				8,980		
0841091 Advertising						
0841111 Central Wheatbelt Agcare - Donation		900		900		900
0841400 Administration Allocated		36,893		29,144		36,509
0841500 Clean Up Days		-				
<b>Operating Income</b>						
Leeuwin Contribution from participant						
0842011 Reimbursement		-				
0842021 Family Support Grant	37,000		36,957		37,000	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>37,000</b>	<b>108,096</b>	<b>36,957</b>	<b>104,191</b>	<b>37,000</b>	<b>94,783</b>

**Schedule 9 - HOUSING**

<b>Account</b>	<b>Notes</b>
	<b>Additions</b>
0911204	Housing Allocation - (Change in accounting treatment to allocate out staff housing expenses)
	<b>Removals</b>
	<b>Capital</b>
	Landscaping Baxter Street Housing \$60,000
	<b>Reserve Transfers</b>
	Transfer from Housing Reserve \$60,000 to meet landscaping costs on new housing development

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>		
Staff Housing	43,000	34,977	88,357	100,626	43,000	-
Community Housing	13,000	41,168			30,000	82,362
Housing Other	26,000	73,500	11,753	75,131	13,000	20,680
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>82,000</b>	<b>149,645</b>	<b>100,110</b>	<b>175,757</b>	<b>86,000</b>	<b>103,042</b>

Sub Programme Detail Follows...

**HOUSING - COUNCIL STAFF**

Acc No. **Operating Expenditure**

**Maintenance - Housing**

1431211 Staff Housing Maintenance						
9111001 Staff Housing Maintenance		77,250		82,147		79,211
Minor Repairs						
Capital Upgrades						
0901400 Administration Allocated		16,026		12,659		15,860
0421400 229 Murray St						
0921281 Loan 118 Interest 92 & 93 Monger St		18,534		18,375		15,764
0421391 Loan 111 Interest 229 Murray St		2,122		1,228		942
1041222 Landcare Housing Maintenance						
1431211 Engineering Houses Maintenance						
1431231 Staff Housing Incentive						
0841122 CDO Housing Maintenance						
1431251 Loan Redemption Interest - Loan 115		4,851		2,623		3,174
Depreciation Staff Housing						
0841151 Depreciation CDO Staff Housing		38,500		38,354		37,824
Less Capital Expenditure transferred to Assets						
0911200 Wages		15,200		13,550		
0911201 Annual Leave		1,321		-		
0911202 Superannuation		2,500		2,536		
0911203 Long Service Leave		365		-		
0911204 Housing Allocation		- 141,692		- 70,846		- 152,775
<b>Operating Income</b>						
0422031 Admin Housing Rental Income			120			
1432011 Staff Housing Income	41,000		33,067			
1432011 Rental Income - Engineering Houses			52,930		41,000	
1432001 Reimbursement	2,000		2,240		2,000	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>43,000</b>	<b>34,977</b>	<b>88,357</b>	<b>100,626</b>	<b>43,000</b>	<b>-</b>





**Schedule 10 - COMMUNITY AMENITIES**

**Account**            **Notes**

**Additions**

**Removals**

**Capital**

Unisex Toilet and Sullage - Beacon \$40,000  
Beacon Rock Water Improvement \$41,400

**Reserve Transfers**

Transfer to Community Bus Reserve \$10,000

**COMMUNITY AMENITIES**

**PROGRAMME SUMMARY**

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
Sanitation						
- Household Refuse	47,255	94,806	47,872	74,875	49,550	88,979
- Other	6,440	26,700	6,440	20,253	6,760	27,078
Sewerage	3,500	22,401	4,480	17,982	4,000	23,459
Protection of Environment	2,166	202,231	29,942	118,883	-	124,258
Town Planning & Regional Development	190	16,592	-	14,115	-	16,451
Other Community Amenities	3,829	49,940	2,892	36,017	3,600	45,835
<b>TOTAL TO OPERATING STATEMENT</b>	<b>63,380</b>	<b>412,670</b>	<b>91,626</b>	<b>282,125</b>	<b>63,910</b>	<b>326,060</b>

Sub Programme Detail Follows...

**SANITATION - HOUSEHOLD REFUSE**

**Operating Expenditure**

Acc No.						
1011001	Domestic Collection	19,650		20,507		22,000
1011002	Recycling Collection	17,024		20,206		18,000
1011011	Refuse Site Maintenance	40,000		19,087		29,000
1011051	Land & Buildings - Dep'n	2,189		2,171		2,136
1021052	Plant & Equipment - Dep'n	2,352		2,166		4,392
1011400	Administration Allocated	13,592		10,738		13,451

**Operating Income**

1022021	Charges - Recycling Collection	21,875	25,560		22,900	
1012001	Charges - Residential Rubbish Collection	25,380	22,312		26,650	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>47,255</b>	<b>47,872</b>	<b>74,875</b>	<b>49,550</b>	<b>88,979</b>

COMMUNITY AMENITIES \*\*\* SCHEDULE 10 \*\*\* BUDGET 30 JUNE 2015

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>SANITATION OTHER</b>							
<b>Operating Expenditure</b>							
1021001	Refuse Collection - Industrial & Commercial		11,000		8,868		11,500
1021011	Refuse Collection - Streets		3,050		2,182		3,050
1021041	Waste & Recycling Education		1,000				1,000
1021400	Administration Allocated		11,650		9,203		11,528
<b>Operating Income</b>							
1022001	Charges - Commercial Refuse Removal	6,440		6,440		6,760	
<b>TOTAL TO PROGRAMME SUMMARY</b>		6,440	26,700	6,440	20,253	6,760	27,078
<b>SEWERAGE</b>							
<b>Operating Expenditure</b>							
1031001	Septic Tank Pump Outs		3,500		4,008		5,000
1031051	Land & Buildings - Dep'n		5		4		4
1031052	Plant & Equipment - Dep'n		257		-		
1031011	Pressure Sewer Line Maintenance		1,000		-		1,000
1031053	Sewage - Depreciation		164		164		162
1031400	Administration Allocated		17,475		13,805		17,293
<b>Operating Income</b>							
1032001	Charges - Septic Tank Pump Outs	3,500		4,480		4,000	
1032011	Charges - Other Septic Tank Fees	-					
<b>TOTAL TO PROGRAMME SUMMARY</b>		3,500	22,401	4,480	17,982	4,000	23,459

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PROTECTION OF ENVIRONMENT</b>						
<b>Operating Expenditure</b>						
1041001 Landcare Salaries		48,887		50,911		
1041041 Conferences & Training		1,500				-
1041081 Other		5,000		4,004		25,000
1041011 Superannuation		4,271		4,667		
1041021 Long Service Leave		1,185				
1041031 Annual Leave		4,284				
1041091 Insurance		1,667		1,821		1,700
1041101 Landcare Council Works		5,957				
1041106 Motor Vehicle Expenses		12,000		8,520		
1041111 Community Greenhouse Operation		1,000		266		1,000
1041113 Native Perennial Forage Shrub Trial		-		160		2,000
1041121 Lake Mc Dermott NRM		400		18		
1041131 Landcare Signs		5,179				-
1041151 Tree Planting/Gravel Pit Rehabilitation		2,000		9,586		2,000
1041155 Renewable Energy Scheme		30,000		2,403		30,000
1041160 Storm Water Reuse		20,000		12,945		5,000
1041161 EEI Drainage		26,208		285		26,000
1041271 Loss on Asset		3,274				
1042063 Plant & Equipment - Dep'n		8,000		6,415		10,824
1042061 Land & Buildings - Dep'n		914		907		894
1042062 Furniture & Equipment - Dep'n		1,087		636		624
1041400 Administration Allocated		19,418		15,339		19,216
1044041 Realisation on Disposal of Assets		-				-

COMMUNITY AMENITIES \*\*\* SCHEDULE 10 \*\*\* BUDGET 30 JUNE 2015

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>Operating Income</b>							
1042002	Grant - Tree Planting	500		25,000			
1042011	Reimbursements			1,336			
1042201	Native Perennial Forage Shrub Trial Grant						
1042040	Resource Sharing Income	1,666		3,607			
1042071	Marshall Rock NRM						
1042005	Mallee Fowl Awareness Program						
1044040	Proceeds on Disposal of Asset						
<b>TOTAL TO PROGRAMME SUMMARY</b>		2,166	202,231	29,942	118,883	-	124,258
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>Operating Expenditure</b>							
1051001	Control Expenses Other		3,000		3,378		3,000
1051400	Administration Allocated		13,592		10,737		13,451
<b>Operating Income</b>							
1052001	Town Planning Fees	190				-	
<b>TOTAL TO PROGRAMME SUMMARY</b>		190	16,592	-	14,115	-	16,451
<b>OTHER COMMUNITY AMENITIES</b>							
<b>Operating Expenditure</b>							
1061001	Cemeteries		3,000		2,932		3,800
1061011	Portable Toilets		1,484		926		1,400
1061021	Public Toilets - Mtc		9,000		11,574		10,000
1061031	Community Bus - Maintenance		12,000		2,756		7,000
1061051	Land & Buildings - Dep'n		1,329		1,318		1,296
1061061	Plant & Equipment - Dep'n		5,652		2,706		5,046
1061400	Administration Allocated		17,475		13,805		17,293
<b>Operating Income</b>							
1062001	Charges - Cemeteries			240		250	
1062011	Charges - Portable Toilets	829		600		850	
1062021	Community Bus - Charges	3,000		2,052		2,500	
<b>TOTAL TO PROGRAMME SUMMARY</b>		3,829	49,940	2,892	36,017	3,600	45,835

## Schedule 11 - RECREATION & CULTURE

**Account**      **Notes**

### **Additions**

### **Removals**

### **Capital**

Utility - Tipping Parks & Gardens \$29,000  
Upgrade Synthetic Turf Beacon Bowling (CARRYOVER) \$309,831

### **Reserves**

Transfer to Bencubbin Aquatic Centre Development \$250,000  
Transfer to Bencubbin Recreation Centre Redevelopment \$250,00

RECREATION & CULTURE \*\*\* SCHEDULE 11 \*\*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>RECREATION &amp; CULTURE</b>						
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Public Halls, Civic Centres	2,240	127,976	2,331	75,313	2,240	116,340
Swimming Areas and Beaches	5,000	150,755	2,156	128,737	2,000	183,489
Television Rebroadcasting	-	17,201	-	258	-	-
Libraries	200	37,111	16	29,663	200	49,850
Other Culture	-	32,255	116	24,928	150	31,773
Other Recreation Facilities/Projects	-	7,300	-	13,768	-	13,900
Parks & Gardens	-	83,463	-	79,856	-	89,002
Sporting Facilities	149,277	234,947	162,280	293,668	12,500	254,521
<b>TOTAL TO OPERATING STATEMENT</b>	<b>156,717</b>	<b>691,008</b>	<b>166,900</b>	<b>646,190</b>	<b>17,090</b>	<b>738,875</b>

Sub Programme Details Follows...

**PUBLIC HALLS, CIVIC CENTRES**

Acc No.						
	<b>Operating Expenditure</b>					
	Public Halls					
1111001	Bencubbin Hall	18,489		6,769		8,000
1111011	Beacon Hall	24,000		19,642		19,138
1111021	Beacon Community Centre	3,400		-		9,561
1111031	Gabbin Hall	1,400		1,105		2,000
1111041	Welbungin Hall	13,702		10,174		1,500
1111051	Wialki Hall	1,750		747		1,500
1111061	Sturt Pea House	27,000		2,530		35,000
1111081	Beacon Central	2,800		-		2,500
1111091	Land & Buildings - Dep'n	17,850		20,338		20,064
1111092	Furniture & Equipment - Dep'n	2,050		1,736		1,704
1111400	Administration Allocated	15,535		12,272		15,373
	<b>Operating Income</b>					
1112001	Charges - Bencubbin Hall Hire	2,240	2,240		2,240	
1112011	Reimbursement		91		-	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>2,240</b>	<b>127,976</b>	<b>2,331</b>	<b>75,313</b>	<b>2,240</b>
						<b>116,340</b>



RECREATION & CULTURE \*\*\* SCHEDULE 11 \*\*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>SWIMMING AREAS AND BEACHES</b>						
<b>Operating Expenditure</b>						
Aquatic Centre						
1121001		31,500		26,147		35,000
1121011		2,835		1,260		3,238
1121021		14,562		16,841		16,500
1121031		11,065		9,084		12,000
1121041		10,000		11,405		12,000
1121051		4,300		4,201		5,000
1121061		8,000		6,900		9,000
1121081						
1121091						
1121101		3,500		3,519		3,500
1121111		20,000		18,908		48,941
1121121		500		-		500
1121131		13,720		2,777		6,000
1121141				-		-
1121151		5,900		5,838		5,760
1121152		2,718		2,696		2,658
1121153		796		2,289		2,256
1121400		21,359		16,873		21,136
<b>Operating Income</b>						
1122001	3,000					
1122011	2,000		2,156		2,000	
1122021						
1122031						
1122041			-		-	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>5,000</b>	<b>150,755</b>	<b>2,156</b>	<b>128,737</b>	<b>2,000</b>	<b>183,489</b>

RECREATION & CULTURE \*\*\* SCHEDULE 11 \*\*\* BUDGET 30 JUNE 2015

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>TELEVISION RE-BROADCASTING</b>							
<b>Operating Expenditure</b>							
1161001	Bencubbin TV Service		6,000			-	-
1161011	Beacon TV Service		6,000		258	-	-
1161021	Plant & Equipment - Depn		2,425			-	-
1161400	Administration Allocated		2,776			-	-
<b>TOTAL TO PROGRAMME SUMMARY</b>		-	17,201	-	258	-	-
<b>LIBRARIES</b>							
<b>Operating Expenditure</b>							
1141021	Other Expenses - Library		-		-		-
1141111	Library Maintenance		7,500		6,271		20,547
1141400	Administration Allocated		29,611		23,392		29,303
<b>Operating Income</b>							
1142001	Lost and Damaged Books - Charges	200		16		200	
<b>TOTAL TO PROGRAMME SUMMARY</b>		200	37,111	16	29,663	200	49,850

RECREATION & CULTURE \*\*\* SCHEDULE 11 \*\*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>OTHER CULTURE</b>						
<b>Operating Expenditure</b>						
1151002		-				
1151001		8,055		7,241		7,000
1151011		565				600
1151021		800		667		800
1151031		4,700		1,747		3,500
1151061		2,000		2,000		2,000
1151066		600		1,000		2,500
1151400		15,535		12,272		15,373
<b>Operating Income</b>						
1152001	-		116		150	
1152031						
1152002						
1152041						
<b>TOTAL TO PROGRAMME SUMMARY</b>	-	32,255	116	24,928	150	31,773
<b>OTHER RECREATION FACILITIES/PROJECTS</b>						
<b>Operating Expenditure</b>						
1171031		600		476		2,100
1171082		5,000		11,796		10,000
1171083		1,700		1,496		1,800
<b>Operating Income</b>						
1172021	-					
<b>TOTAL TO PROGRAMME SUMMARY</b>	-	7,300	-	13,768	-	13,900

RECREATION & CULTURE \*\*\* SCHEDULE 11 \*\*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PARKS &amp; GARDENS</b>						
<b>Operating Expenditure</b>						
1181001		60,000		64,071		67,000
1181011		20,151		13,877		18,150
1181021		2,000		1,572		2,850
1181031						
1181041		769		80		750
1181062		284		-		
1181061		259		256		252
1181051		-				
<b>Operating Income</b>						
1182001						
<b>TOTAL TO PROGRAMME SUMMARY</b>	-	83,463	-	79,856	-	89,002
<b>SPORTING FACILITIES</b>						
<b>Operating Expenditure</b>						
1191001		80,736		107,641		78,204
1191011		60,973		88,808		75,000
1191021		460		822		600
1191031		929		1,276		1,800
1191032						1,000
1191033		1,000		1,000		
1191034						
1191034		10,000		9,287		5,000
1191040		2,000		2,000		2,000
1191051		2,653		5,600		5,520
1191052		12,950		10,684		16,152
1191053		15,682		17,266		17,472
1191054		2,257		4,239		4,176
1191041		29,550		32,453		32,004
1191061		222		292		220
1191091				28		
1191400		15,535		12,272		15,373
<b>Operating Income</b>						
1192001	9,000		12,754		9,000	
1192034	5,000		3,941		3,500	
1192036			10,308			
1192035	135,277		135,277			
<b>TOTAL TO PROGRAMME SUMMARY</b>	149,277	234,947	162,280	293,668	12,500	254,521

**Schedule 12 - TRANSPORT**

**Account**

**Notes**

All Road Maintaince is Allocted to Council Road Maintaince  
Street trees reduced for Town Beautification Funds

**Additions**

**Removals**

**Schedule 12 - TRANSPORT**

**Capital**

Bitumen at New Shop	\$	20,000
Footpath and Lighting - Lindsay/Shemeld St	\$	20,000
Kellerberrin - Bencubbin Final Seal	\$	-
- RRG	\$	107,000
- Own Funds	\$	53,500
Koorda - Bullfinch Final Seal	\$	-
- RRG	\$	58,000
- Own Funds	\$	29,000
Burakin - Wialki Widening and Primer Seal	\$	-
- RRG	\$	184,340
- Own Funds	\$	92,170
Bencubbin - Beacon	\$	-
- RRG	\$	173,100
- Own Funds	\$	86,550
Collins St	\$	41,150
Wren Rd	\$	45,000
Gillett Rd	\$	99,000
Scotsman Rd	\$	143,500
Crabb	\$	50,000
Beacon Back Rd	\$	129,800
Gravel Sheeting Projects - Various	\$	59,759
Concrete DUPs Shemeld St and Lindsay St	\$	28,000
11T Vibratory Flat Drum Roller	\$	148,000
1 x Utility - PMO	\$	26,000
Loader bucket	\$	20,000
	\$	1,613,869

**Reserve Transfers**

Nil

TRANSPORT \*\*\* SCHEDULE 12 \*\*\* BUDGET 30 JUNE 2014

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Roads, Streets, Depots - Maintenance	1,244,032	3,085,973	1,204,653	3,075,536	1,294,039	3,250,701
Traffic Control	18,500	62,486	18,385	50,615	18,500	61,961
Aerodromes	-	9,826	-	6,874	-	9,740
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>1,262,532</b>	<b>3,158,285</b>	<b>1,223,038</b>	<b>3,133,025</b>	<b>1,312,539</b>	<b>3,322,402</b>

Sub-Programme Detail Follows...

**ROADS, STREETS, DEPOTS - MAINTENANCE**

Acc No.	Operating Expenditure				
	Roadworks				
1221011	- Federal funded road maintenance			-	-
1221001	- Council funded rural road maintenance		832,007	770,295	907,000
1221021	Depot Maintenance		27,000	27,326	27,000
1221031	Townscape - Council Works		-		1,219
1221045	Bencubbin Main Street Beautification		20,000	19,830	20,000
1221055	Beacon Main Street Beautification		20,000	19,830	20,000
1221061	Street Cleaning		23,000	18,843	23,000
1221071	Street Trees		1,000	2,669	-
1221091	Traffic Signs & Control Equipment		7,000	506	7,000
1221101	Street Lighting		16,000	17,612	16,000
1221141	Loss on Sale of Asset		-		-
1221161	Land & Buildings - Dep'n		3,375	3,375	3,324
1221171	Plant & Equipment - Dep'n		2,889	2,523	2,628
1221181	Furniture & Equipment - Dep'n		245	-	-
1221191	Infrastructure - Dep'n		2,054,753	2,141,082	2,111,748
1221201	Drainage Dep'n		7,400	7,544	7,440
1221211	Footpaths & Kerbing Dep'n		9,100	9,007	8,880
1221400	Administration Allocated		36,893	29,144	36,509
1231001	Loss on Sale of Asset		25,311	5,950	10,453
1234002	Realisation on Disposal of Assets				48,500

TRANSPORT \*\*\* SCHEDULE 12 \*\*\* BUDGET 30 JUNE 2014

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>Operating Income</b>						
1222001 MRWA - State Road Projects - Regional Road Group	512,451		512,451		522,400	
1222011 MRWA - Direct Grant	154,218		154,218		167,700	
1222021 MRWA - BlackSpot Grant					-	
1222031 Federal - Roads to Recovery	538,657		538,657		538,657	
1222041 Federal - Financial Assistance Grant - FAGS	-				-	
1222051 MRWA Supplementary Funding						
1222061 Footpath Funding						
1232001 Profit on Sale of Asset	38,706		-	673	16,782	
1222101 Contributions					48,500	
1234001 Proceeds on Disposal of Assets						
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>1,244,032</b>	<b>3,085,973</b>	<b>1,204,653</b>	<b>3,075,536</b>	<b>1,294,039</b>	<b>3,250,701</b>
<b>TRAFFIC CONTROL</b>						
<b>Operating Expenditure</b>						
1241001 Vehicle Examinations		10,500		9,322		10,500
1241011 Dept of Transport - Licensing Online Agency		1,500		1,410		1,500
1241021 Training - Dept Planning & Infrastructure						
1241400 Administration Allocated		50,486		39,883		49,961
<b>Operating income</b>						
1242001 Charges - Vehicle Examinations	10,500		9,332		10,500	
1242011 Charges - Rear Marking Plates						
1242021 Commission - Licensing	8,000		9,053		8,000	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>18,500</b>	<b>62,486</b>	<b>18,385</b>	<b>50,615</b>	<b>18,500</b>	<b>61,961</b>
<b>AERODROMES</b>						
<b>Operating Expenditure</b>						
1251001 Airstrip Maintenance		4,000		2,272		3,975
1251400 Administration Allocated		5,826		4,602		5,765
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>-</b>	<b>9,826</b>	<b>-</b>	<b>6,874</b>	<b>-</b>	<b>9,740</b>



**Schedule 13 - ECONOMIC SERVICES**

**Account      Notes**

**Additions**

**Removals**

**Capital**

Beacon Town Entry Statement \$10,000

**Reserve Transfers**

Nil

**ECONOMIC SERVICES \*\*\* SCHEDULE 13 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Rural Services	-	25,842	-	22,255	-	23,028
Tourism & Area Promotion	50,000	109,005	48,587	90,432	148,853	171,151
Building Control	250	21,092	4,779	10,737	500	13,451
Saleyards & Markets	-	-	-	-	-	-
Economic Development	-	35,637	-	13,565	-	23,759
Other Economic Services	18,000	91,803	22,380	65,014	15,500	69,479
	-	-	-	-	-	-
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>68,250</b>	<b>283,379</b>	<b>75,746</b>	<b>202,003</b>	<b>164,853</b>	<b>300,868</b>

Sub-Programme Detail Follows...

**RURAL SERVICES**

Acc No.	<b>Operating Expenditure</b>					
1311001	Noxious Weeds & Pest Plants	7,692		7,052		5,000
1311011	Vermin Control	6,500		6,000		6,500
1311400	Administration Allocated	11,650		9,203		11,528
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>-</b>	<b>25,842</b>	<b>-</b>	<b>22,255</b>	<b>23,028</b>

**TOURISM & AREA PROMOTION**

	<b>Operating Expenditure</b>					
1321001	Caravan Park - Bencubbin	15,000		15,542		15,000
1321011	Caravan Park - Beacon	15,000		15,325		15,000
1321021	Bencubbin Caravan Park - Cabins	13,000		10,831		10,000
1321031	Beacon Caravan Park - Cabins	17,000		13,260		17,000
1321012	Caravan Park Vouchers	4,000		2,143		4,000
1321041	Interest on Loan Bencubbin & Beacon Cabins	4,235		2,375		3,018
1321051	Area Promotion	4,000		5,406		4,000
1321061	NEW Travel	7,000		2,160		7,000
1321071	Tourism Signs	3,467		2,164		3,500
1321081	Information Bays	4,000		213		3,000
NEW	Feasibility Study - Lake McDermott	-		-		57,453
NEW	Installation of ATM	-		-		9,000
1321101	Land & Buildings - Dep'n	8,700		9,875		9,744
1321121	Furniture & Equipment - Dep'n	1,953		1,937		1,908
1322032	Prior Year Charges Written Off					

**ECONOMIC SERVICES \*\*\* SCHEDULE 13 \*\*\* BUDGET 30 JUNE 2015**

1321400 Administration Allocated

BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
	11,650		9,203		11,528

**ECONOMIC SERVICES \*\*\* SCHEDULE 13 \*\*\* BUDGET 30 JUNE 2015**

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>Operating Income</b>						
1322001 Reimbursements & Minor Items			360			
New Grant Beacon Rock Water Improvement					41,400	
New Grant - installation of ATM					6,000	
1322021 Charges - Bencubbin Cabins	14,000		12,005		10,000	
1322031 Charges - Beacon Cabins	23,000		20,750		20,000	
1322041 Charges - Bencubbin Caravan Park	6,000		7,894		7,000	
1322051 Charges - Beacon Caravan Park	7,000		7,578		7,000	
New Funding Feasibility Study - Lake McDermott					57,453	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>50,000</b>	<b>109,005</b>	<b>48,587</b>	<b>90,432</b>	<b>148,853</b>	<b>171,151</b>
<b>BUILDING CONTROL</b>						
<b>Operating Expenditure</b>						
1331011 BCITF - Remittance						-
1331300 Enforcement Expenses		7,500		-		-
1331400 Administration Allocated		13,592		10,737		13,451
<b>Operating Income</b>						
1332001 Charges - Building Permits	250		4,506		250	
1332011 Charges - BCITF - Received			273		250	
1332031 Charges - BRB						
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>250</b>	<b>21,092</b>	<b>4,779</b>	<b>10,737</b>	<b>500</b>	<b>13,451</b>
<b>SALEYARDS &amp; MARKETS</b>						
<b>Operating Expenditure</b>						
1341001 Control Expenses - Other		-				
1341011 Land & Buildings - Dep'n		-				
1341400 Administration Allocated		-		-		-
<b>Operating Income</b>						
1342001 Fees						
1342011 Income From Sale of Saleyards						
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ECONOMIC DEVELOPMENT</b>						
<b>Operating Expenditure</b>						
1341501 Economic Development Officer - Salaries		18,825		11,295		10,000
1341511 Economic Development Officer - Superannuation		2,710		1,080		1,753
1341521 Economic Development Officer - Annual Leave		1,749		-		4,522
1341531 Economic Development Officer - Long Service Leave		484		-		484

**ECONOMIC SERVICES \*\*\* SCHEDULE 13 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
1341541 Economic Development Officer - Conferences and Training		600		554		1,000
1341551 Economic Development Officer - Insurance		1,569		402		500
1341561 Economic Development Officer - Other		500				500
1341571 Economic Development Officer - Area Promotion		4,200		200		-
1341581 Economic Development Studies		5,000		34		5,000
<b>TOTAL TO PROGRAMME SUMMARY</b>	-	35,637	-	13,565	-	23,759

**ECONOMIC SERVICES \*\*\* SCHEDULE 13 \*\*\* BUDGET 30 JUNE 2015**

	<b>BUDGET REVENUE 2013/2014</b>	<b>BUDGET EXPENSES 2013/2014</b>	<b>PROJECTED REVENUE 2013/2014</b>	<b>PROJECTED EXPENSES 2013/2014</b>	<b>BUDGET REVENUE 2014/2015</b>	<b>BUDGET EXPENSES 2014/2015</b>
<b>OTHER ECONOMIC SERVICES</b>						
<b>Operating Expenditure</b>						
1351001 Water Supply - Standpipes		8,233		20,832		16,000
1351011 Sandalwood Shops		5,000		4,162		5,000
1351021 Land & Buildings - Dep'n		5,347		9,000		8,880
1351022 Plant & Equip Depreciation		889		882		870
1351023 Furn & Equip Depreciation		1,084		-		-
1351031 Beacon Barracks - Expense		15,000		16,578		15,000
1351041 Railway Dam - Top Gravity Tank & Pipeline		1,100				6,701
1351051 Beacon Co-operative		40,000		889		-
1351061 Bencubbin Community Resource Centre		1,500		1,558		1,500
1351071 Industrial Shed - Lot 39 Monger St		2,000		610		2,000
1371001 Caltex Fuel Depot - Lot 3000				1,300		2,000
1351400 Administration Allocated		11,650		9,203		11,528
<b>Operating Income</b>						
1372051 Caltex Fuel Depot Lease	3,000		3,071		3,000	
1352001 Rent - Sandalwood Shops	2,500		2,385		2,500	
1352011 Reimbursement - Sandalwood Shop			36			
1352021 Beacon Barracks - Income	12,500		11,263		10,000	
1352051 Lease for Lot 39 Monger St	-		5,625			
1352071 Capital Grant - CRC Building	-				-	
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>18,000</b>	<b>91,803</b>	<b>22,380</b>	<b>65,014</b>	<b>15,500</b>	<b>69,479</b>

**Schedule 14 - OTHER PROPERTY AND SERVICES**

**Account      Notes**

**Additions**

**Removals**

**Capital**

**Reserve Transfers**

OTHER PROPERTY & SERVICES \*\* SCHEDULE 14 \*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PROGRAMME SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>	<b>SUMMARY</b>
Private Works-operations	14,200	20,709	15,706	19,688	15,000	20,708
Public Works Overheads	-	6,699	3,774	20,666	-	-
Plant Operation	8,000	299	34,497	27,016	20,500	-
Salaries & Wages	-	-	36,141	35,972	43,691	43,691
Unclassified	-	600	-	-	-	-
<b>SUMMARY TOTAL - TO OPERATING STATEMENT</b>	<b>22,200</b>	<b>27,709</b>	<b>90,118</b>	<b>62,010</b>	<b>79,191</b>	<b>64,399</b>

Sub-Programme Detail Follows...

**PRIVATE WORKS**

Acc No.		BUDGET EXPENSES 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET EXPENSES 2014/2015
	<b>Operating Expenses</b>			
1411001	Private Works & Various Plant Hire	10,000	10,852	10,000
1411021	BankWest Super Agency	1,000	1,166	1,100
1411400	Administration Allocated	9,709	7,670	9,608
	<b>Operating Income</b>			
1412001	Plant Hire Charges	6,000	11,158	5,000
85481	Bankwest Commission	2,200	1,895	2,000
1412031	Reimbursement - Bankwest	1,000	1,269	1,000
1412041	Sale of Blue Metal, Sand & Gravel		460	-
1412051	Private Works - Income	5,000	925	7,000
	<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>14,200</b>	<b>15,706</b>	<b>15,000</b>

9,608



OTHER PROPERTY & SERVICES \*\* SCHEDULE 14 \*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PUBLIC WORKS OVERHEADS</b>						
<b>Operating Expenditure</b>						
1431001		95,000		95,481		67,855
1431011		80,000		89,197		100,462
1431021		30,000		20,964		20,000
1431026		98,094		49,047		106,942
1431031		4,000				4,000
1431041		4,120		536		3,000
1431051		7,000		9,422		7,000
1431061		1,000				2,000
1431071		8,000		4,479		4,000
1431081		10,240		24,062		27,780
1431091		20,000		14,060		15,000
1431101		27,000		26,018		32,000
1431111		27,674		25,873		27,688
1431121		15,000		22,353		27,688
1431131		15,961		7,181		16,000
1431151		55,000		61,073		78,138
1431161		5,700		4,666		6,000
1431171		16,500		16,173		21,515
1431181		3,000		2,100		5,000
1431191		12,500		10,718		10,000
1431200		1,663		1,649		1,632
1431210		332		-		-
1431231		20,000		14,233		6,240
1431400		81,553		64,428		80,710
		<b>639,337</b>		<b>563,712</b>		<b>670,650</b>
1431201		- 632,638		- 584,378		- 670,650
		6,699				
<b>Operating Income</b>						
1434011			3,774		-	
			3,774	- 20,666		-
<b>TOTAL TO PROGRAMME SUMMARY</b>		- 6,699		- 20,666		-

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16,000

OTHER PROPERTY & SERVICES \*\* SCHEDULE 14 \*\* BUDGET 30 JUNE 2015

	BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>PLANT OPERATION</b>						
<b>Operating Expenditure</b>						
1441001 Fuels & Oils		200,000		197,934		205,000
1441011 Tyres		23,000		24,805		27,000
1441021 Parts & Repairs		90,000		83,569		90,000
1441031 Repairs - Wages & Overheads		105,000		112,851		110,377
1441041 Licenses		10,000		6,501		9,500
1441051 Wear Parts		16,000		12,290		16,000
1441061 Expendable Tools		10,000		10,612		8,000
1441071 Insurance		50,000		31,069		36,000
1441101 Loan Interest - Plant Purchases		-				-
1441120 Plant Depreciation		221,000		134,290		231,432
		<b>725,000</b>		<b>613,921</b>		<b>733,309</b>
1441111 LESS Alloc to Works & Services - operational recovery		- 498,595	-	449,974		- 501,877
1441121 LESS Alloc to Works & Services - depreciation recovery		- 226,704	-	136,931		- 231,432
		- 299		27,016		-
<b>Operating Income</b>						
1442001 Sale of Grader Blades/Scrap	500		2,936		500	
1442011 Reimbursement			5,783		-	
1442021 Diesel Fuel Rebate	7,500		23,018		20,000	
1442031 Contributions & Donations			-			
1442041 Motor Vehicle Contributions			2,760			
<b>TOTAL TO PROGRAMME SUMMARY</b>	<b>8,000</b>	<b>- 299</b>	<b>34,497</b>	<b>27,016</b>	<b>20,500</b>	<b>-</b>

OTHER PROPERTY & SERVICES \*\* SCHEDULE 14 \*\* BUDGET 30 JUNE 2015

		BUDGET REVENUE 2013/2014	BUDGET EXPENSES 2013/2014	PROJECTED REVENUE 2013/2014	PROJECTED EXPENSES 2013/2014	BUDGET REVENUE 2014/2015	BUDGET EXPENSES 2014/2015
<b>SALARIES &amp; WAGES</b>							
<b>Operating Expenditure</b>							
1471001	Gross Salaries & Wages for Year				1,355,616		1,476,369
1471011	Workers Compensation				36,044		43,691
1471400	LESS Salaries & Wages Allocated		-	-	1,355,688	-	1,476,369
	<b>Operating Income</b>		-		35,972		43,691
1472001	Reimbursement - Workers Compensation			36,141		43,691	
	<b>TOTAL TO PROGRAMME SUMMARY</b>	-	-	36,141	35,972	43,691	43,691
<b>UNCLASSIFIED</b>							
<b>Operating Expenditure</b>							
1481011	Vandalism Repairs		600				-
	<b>Operating Income</b>						
1482001	Contributions & Donations						
	<b>TOTAL TO PROGRAMME SUMMARY</b>	-	600	-	-	-	-

SHIRE OF MT MARSHALL

CAPITAL WORKS & NEW ASSETS - Sources of Financing - Dissection

		TOTAL OF BUDGET 2014/2015	FAGS	Capital Grants	Regional Road Group Funds	Direct Road Grants	R2R3 Grant Funds	Loan Funds	Other Road Grants	Royalties for Regions	Reserves	Sale of Assets	Restricted Funds	Community Group Contributions	Council Funds	TOTAL
<b>4</b>	<b>Governance [Administration]</b>															
1423031	Changeover CEO Vehicle x 3	71,403										36,818			34,585	71,403
	Changeover admin vehicle	42,000										22,000			20,000	42,000
	Changeover utility vehicle	42,000										22,000			20,000	42,000
	Photocopier	20,000													20,000	20,000
	<b>Total - Administration</b>	175,403	0	0	0	0	0	0	0	0	0	80,818	0	0	94,585	175,403
<b>9</b>	<b>Housing</b>															
	Landscaping Baxter Street	60,000									60,000					60,000
	Housing															0
																0
																0
	<b>Total - Housing</b>	60,000	0	0	0	0	0	0	0	0	60,000	0	0	0	0	60,000
<b>10</b>	<b>Community Amenities</b>															
	Unisex Toilet & Sullage - Beacon	40,000													40,000	40,000
	Beacon Rock Water Catchment Improvement	41,400													41,400	41,400
	<b>Total - Community Amenities</b>	81,400	0	0	0	0	0	0	0	0	0	0	0	0	81,400	81,400
<b>11</b>	<b>Recreation &amp; Culture</b>															
	New Cricket Nets (Bencubbin)	15,000													15,000	15,000
	Utility - Tipping - Parks & Gardens	29,000										8,500			20,500	29,000
	Upgrade Synthetic Turf Beacon Bowling (CARRYOVER)	309,831													309,831	309,831
																0
																0
	<b>Total - Recreation &amp; Culture</b>	353,831	0	0	0	0	0	0	0	0	0	8,500	0	0	345,331	353,831

TOTAL OF BUDGET 2014/2015		FAGS	Capital Grants	Regional Road Group Funds	Direct Road Grants	R2R3 Grant Funds	Loan Funds	Other Road Grants	Royalties for Regions	Reserves	Sale of Assets	Restricted Funds	Community Group Contributions	Council Funds	TOTAL
<b>12</b>	<b>Transport</b>														
	Bitumen at New Shop	20,000												20,000	20,000
	Footpath and Lighting - Lindsay/Shemeld St	20,000												20,000	20,000
	Kellerberrin - Bencubbin Final Seal - RRG	107,000		107,000											0
	- Own Funds	53,500	53,500												107,000
	Koorda - Bullfinch Final Seal - RRG	58,000		58,000											58,000
	- Own Funds	29,000	29,000												86,550
	Burakin - Wialki Widening and Primer Seal - RRG	184,340		184,340											0
	- Own Funds	92,170	92,170												184,340
	Bencubbin - Beacon - RRG	173,100		173,100											0
	- Own Funds	86,550	86,550												173,100
	Collins St	41,150		41,150											86,550
	Wren Rd	45,000		45,000											41,150
	Gillett Rd	99,000		99,000											45,000
	Scotsman Rd	143,500		143,500											99,000
	Crabbe	50,000		50,000											143,500
	Beacon Back Rd	129,800		129,800											50,000
	Gravel Sheeting Projects - Various	59,759		59,759											129,800
	Concrete DUPs Shemeld St and L	28,000												28,000	59,759
															0
															0
															0
	<b>Total - Transport</b>	1,419,869	261,220	1,090,649	0	0	0	0	0	0	0	0	0	68,000	1,419,869
<b>13</b>	<b>Economic Services</b>														
	Town Entry Statement (Bencubbin)	10,000												10,000	10,000
	<b>Total - Economic Services</b>	10,000	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000
	<b>Plant / Equipment Purchases</b>														
	11T Vibratory Flat Drum Roller	148,000									30,000			118,000	148,000
	1 x Utility - PMO	26,000									10,000			16,000	26,000
	Loader Bucket	0												20,000	0
															0
															0
															0
	<b>Total Plant/Equipment</b>	174,000	0	0	0	0	0	0	0	40,000	0	0	0	154,000	174,000
<b>OVERALL TOTALS</b>		2,274,503	261,220	1,090,649	0	0	0	0	0	60,000	129,318	0	0	753,316	2,294,503

## SHIRE OF MT MARSHALL

## BUDGET 2014/2015

## CAPITAL ITEMS - WORKS &amp; NEW ASSETS - including dissection by Class of Asset

Acc No		Land & Buildings	Motor Vehicles	Plant & Equipment	Furniture, Fittings & Equipment	Infrastructure - Roads	Infrastructure - Other	TOTALS
		Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15
<b>4</b>	<b>Governance [Administration]</b>							
	Changeover CEO Vehicle		71,403					71,403
	Changeover admin vehicle		42,000					42,000
	Changeover utility vehicle		42,000					42,000
	Photocopier				20,000			20,000
	<i>Total - Governance/Administration</i>	0	71,403	0	0	0	0	175,403
<b>9</b>	<b>Housing</b>							
	Landscaping Baxter Street Housing	60,000						60,000
								0
	<i>Total - Housing</i>	60,000	0	0	0	0	0	60,000
<b>10</b>	<b>Community Amenities</b>							
	Unisex Toilet and Sullage - Beacon	40,000						40,000
	Beacon Rock Water Improvement						41,400	41,400
	<i>Total - Community Amenities</i>	40,000	0	0	0	0	41,400	81,400
<b>11</b>	<b>Recreation &amp; Culture</b>							
	New Cricket Nets					15,000		15,000
	Utility - Tipping Parks & Gardens		29,000					29,000
	Upgrade Synthetic Turf Beacon Bowling (CARRYOVER)					309,831		309,831
								0
								0
	<i>Total - Recreation &amp; Culture</i>	0	29,000	0	0	0	324,831	353,831

**SHIRE OF MT MARSHALL  
BUDGET 2014/2015  
CAPITAL ITEMS - WORKS & NEW ASSETS - including dissection by Class of Asset**

		Land & Buildings	Motor Vehicles	Plant & Equipment	Furniture, Fittings & Equipment	Infrastructure - Roads	Infrastructure - Other	TOTALS
Acc No		Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15	Budget 2014/15
<b>Transport - part 1 - Infrastructure [Roads construction, etc]</b>								
	Bitumen at New Shop					20,000		20,000
	Footpath and Lighting - Lindsay/Shemeld St					20,000		20,000
	Kellerberrin - Bencubbin Final Seal							0
	- RRG					107,000		107,000
	- Own Funds					53,500		53,500
	Koorda - Bullfinch Final Seal							0
	- RRG					58,000		58,000
	- Own Funds					29,000		29,000
	Burakin - Wialki Widening and Primer Seal							0
	- RRG					184,340		184,340
	- Own Funds					92,170		92,170
	Bencubbin - Beacon							0
	- RRG					173,100		173,100
	- Own Funds					86,550		86,550
	Collins St					41,150		41,150
	Wren Rd					45,000		45,000
	Gillett Rd					99,000		99,000
	Scotsman Rd					143,500		143,500
	Crabb					50,000		50,000
	Beacon Back Rd					129,800		129,800
	Gravel Sheeting Projects - Various					59,759		59,759
	Concrete DUPs Shemeld St and Lindsay St					28,000		28,000
	<i>Total - Part 1 - Infrastructure</i>	0	0	0	0	1,391,869	0	1,419,869
<b>Transport - part 2 - Motor Vehicles, Plant &amp; Equipment</b>								
	11T Vibratory Flat Drum Roller			148,000				148,000
	1 x Utility - PMO		26,000					26,000
	Loader Bucket			20,000				20,000
								0
								0
	<i>Total - Part 2 - Motor Vehicles and Plant</i>	0	26,000	168,000	0	0	0	194,000
<b>12</b>	<b>Total-Overall-Transport Services</b>	0	26,000	168,000	0	1,391,869	0	1,613,869
<b>11</b>	<b>Economic Services</b>							
	Town Entry Statement (Beacon)?						10,000	10,000
								0
								0
	<i>Total - Economic Services</i>	0	0	0	0	0	10,000	10,000
<b>OVERALL TOTALS</b>		100,000	126,403	168,000	0	1,391,869	376,231	2,294,503