

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (S) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		SCHEDULE 3 – GENERAL PURPOSE FUNDING					
		1. MUNICIPAL RATES					
0025	0422081	Rates Account Enquiries	2018	75.00	\$ 7.50	\$82.50	C
0151	0422061	Electoral Rolls	Pre 2000	50.00	\$ 5.00	\$55.00	S
		2. INTEREST CHARGES AND INSTALMENTS					
	0332031	Charges on Instalments Plan – per Instalment after first	2017	12.00		\$12.00	C
	0332031	Interest on Instalments Plan	2016	5.50%		5.50%	C
	0332031	Interest Unpaid Rates	2016	11.00%		11.00%	C
		SCHEDULE 4 - ADMINISTRATION					
		1. PHOTOCOPIES					
0151	0422061	A4 Size (per Copy black and white)	2016	1.00	\$ 0.10	\$1.10	C
0151	0422061	A4 Size (per Copy Colour)	2016	2.00	\$ 0.20	\$2.20	C
0151	0422061	A3 Size (per Copy Black and White or Colour)	2016	3.00	\$ 0.30	\$3.30	C
		2. PHOTOCOPIES OF AGENDA AND / OR MINUTES					
0151	0422061	Agenda or Minutes only (including attachments)	2016	20.00	\$ 2.00	\$22.00	C
0151	0422061	Agenda or Minutes only (including attachments - Annual Subscription)	2016	100.00	\$ 10.00	\$110.00	C
		3. FREEDOM OF INFORMATION FEES					
0151	0422061	As per the Freedom of Information Act 1992 and Freedom of Information Regulations					S

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

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

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

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

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		SCHEDULE 8 - WELFARE					
	Trust	Bencubbin Aged Care Units - Housing Bond = 4 weeks rental.		-		\$0.00	S
	Trust	Bencubbin Aged Care Units - Pet Bond		100.00		\$100.00	S
0032	0822021	Bencubbin Aged Care Units - Brown Street	2018	100.00		\$100.00	C
	Trust	Beacon Lifestyle Retirement Units – Housing Bond = 4 weeks rental.		-		\$0.00	S
	Trust	Beacon Lifestyle Retirement Units - Pet Bond		100.00		\$100.00	S
0116	1362001	Beacon Lifestyle Retirement Units - Rowland Street	2015	100.00		\$100.00	C

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		SCHEDULE 4 & 14 - HOUSING (Staff Housing is now allocated to the relevant Schedule)					
		All Housing – BOND = to 4 weeks Rent. Pet Bond of \$100 is additional.					
		1. HOUSING - Non Staff Members					
		156 Brown St, Bencubbin	2017	170.00		\$170.00	C
		158 Brown St, Bencubbin	2017	170.00		\$170.00	C
		248 Brown St, Bencubbin	2017	170.00		\$170.00	C
		247 Brown St, Bencubbin	2017	170.00		\$170.00	C
		28 Rowland St, Beacon	2017	170.00		\$170.00	C
		Staff Members					
		161 Brown St, Bencubbin	"	**		\$0.00	C
		92B Monger St, Bencubbin	"	**		\$0.00	C
		5 Hammond St, Bencubbin	"	**		\$0.00	C
		77 Monger St, Bencubbin	"	**		\$0.00	C
		97A Monger St, Bencubbin	"	**		\$0.00	C
		97B Monger St, Bencubbin	"	**		\$0.00	C
		92A Monger St, Bencubbin	"	**		\$0.00	C
		93A Monger St, Bencubbin	"	**		\$0.00	C
		93B Monger St, Bencubbin	"	**		\$0.00	C
		229 Murray St, Bencubbin	"	**		\$0.00	C
		800A Baxter St. Bencubbin	"	**		\$0.00	C
		800B Baxter St. Bencubbin	"	**		\$0.00	C
		223 Rowlands St. Bencubbin	"	**		\$0.00	C
		19 Rowlands St, Beacon	"	**		\$0.00	C
		** Shire Employees as stated in Salary Package	"				

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		4. COMMUNITY HOUSING – Non-Staff Members					
0036	1362001	Community Housing Project - Beacon – 101 Broadbent St Beacon	2017	170.00		\$170.00	C
0036	1362001	Community Housing Project - Beacon – 87 Dunne St Beacon	2017	170.00		\$170.00	C
0034	1362001	Joint Venture Housing – 3 Hammond St Bencubbin	2017	170.00		\$170.00	C
0034	1362001	Joint Venture Housing – 64 Brown St Bencubbin	2017	170.00		\$170.00	C
0034	1362001	Joint Venture Housing – 30 Rowland St Beacon	2017	170.00		\$170.00	C
0034	1362001	Joint Venture Housing – 86 Dunne St Beacon	2017	170.00		\$170.00	C

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		SCHEDULE 10 – COMMUNITY AMENITIES					
		2. RUBBISH REMOVAL					
		240L Bin – Replacement	Pre 2000	At Cost		At Cost +10%	C
	1011001	Domestic Collection	2018	\$385.00	\$0.00	\$385.00	C
	1011002	Domestic Recycling Collection	2018	\$220.00	\$0.00	\$220.00	C
	1021001	Commercial Collection	2018	\$385.00	\$38.50	\$423.50	C
	1021001	Commercial Recycling Collection	2018	\$220.00	\$22.00	\$242.00	C
		3. GENERAL PLANNING SERVICES					
		Town Planning Fees as per Town Planning Local Government Fees Regulations					
		Determination of development application (other than for an extractive industry) where the estimated cost of the development is:					
	1052001	1. (a) not more than \$50,000	2013	\$147.00		S	
	1052001	(b) more than \$50,000 but not more than \$500,000	"	0.32% of estimated cost of		S	
	1052001	(c) more than \$500,000 but not more than \$2.5 million	"	\$1,700 + 0.257% for every \$1 in excess		S	
	1052001	(d) more than \$2.5 million but not more than \$5 million	"	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		S	
	1052001	(e) more than \$5 million but not more than \$21.5 million	"	\$12,633 + 0.123% for every \$1 in		S	
	1052001	(f) more than \$21.5 million	"	\$34,196.00		S	
	1052001	2. Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	"	The fee in item 1 (a) , (b) , (c) , (d) , (e) or (f) plus, by the way of penalty, twice		S	
	1052001	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	"	\$739.00		S	

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	1052001	4. Determining a development application for an extractive industry where the development has commenced or been carried out	"	The fee in item 3 plus, by the way of penalty, twice that fee			S
		5. Provision of a subdivision clearance:					
	1052001	(a) not more than 5 lots	"	\$73 per lot			S
	1052001	(b) more than 5 lots but not more than 195 lots	"	\$73 per lot for the first five lots then \$35			S
	1052001	(c) more than 195 lots	"	\$7,393.00			S
	1052001	6. Determine an initial application for the approval of a home occupation where the home occupation has not commenced	"	\$222.00			S
	1052001	7. Determine an initial application for the approval of a home occupation where the home occupation has commenced	"	The fee in item 6 plus, by the way of penalty, twice that fee			S
	1052001	8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	"	\$73.00			S
	1052001	9. Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires	"	The fee in item 8 plus, by the way of penalty, twice that fee			S
	1052001	10. Determining an application for a change of use or for an alteration or extension or a change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	"	\$295.00			S
	1052001	11. Determining an application for a change of use or for an alteration or extension or a change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	"	The fee in item 10 plus, by the way of penalty, twice that fee			S
	1052001	12. Providing a zoning certificate	"	\$73.00			S
	1052001	13. Replying to a property settlement questionnaire	"	\$73.00			S
	1052001	14. Providing written planning advice	"	\$73.00			S
	1052001	General Research – Above normal research/information per hour		50.00	\$ 5.00	\$55.00	S
	1052001	Copies of Scheme Text		10.00	\$ 1.00	\$11.00	S
		<i>All fees payable on lodgement of request, with 75% refund should consent for</i>					

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		4. BUILDING APPLICATION					
		Building Fees - Per Building Act 2011					
		Application For Building Permit					
	1332001	Class 1 and 10	2017	97.70	nil	\$97.70	S
	1332001	Class 2 to 9	2017	97.70	nil	\$97.70	S
	1332001	Application to Amend Building Permit (Uncertified)	2017	97.70	nil	\$97.70	S
	1332001	Demolition- Class 1 and 10	2017	97.70	nil	\$97.70	S
	1332001	Demolition- Class 2 to 9 (per storey)	2017	97.70	nil	\$97.70	S
	1332001	Application to Extend Building or Demolition Permit	2017	97.70		\$97.70	
	1332001	Application for Occupancy					
	1332001	Temporary Occupancy of Incomplete Buildings	2017	97.70	nil	\$97.70	S
	1332001	Modification of Occupancy Permit	2017	97.70	nil	\$97.70	S
	1332001	Replacement of Occupancy Permit	2017	97.70	nil	\$97.70	S
	1332001	Application For Occupancy Permit or Building Approval For Strata scheme, Plan or Subdivision	2017	\$10.80 and not less than \$107.70			S
	1332001	Application for Occupancy permit or Unauthorised Class 2-9 Building Certificate	2017	97.70		\$97.70	S
	1332001	Application for Building Approval certificate for unauthorised work	2017	97.70		\$97.70	S
	1332001	Application for Building Approval certificate with existing authorisation	2017	\$ 97.70	nil	\$97.70	S
	1332001	Application for Building Approval certificate for class 1 and 10 Buildings with Authorisation	2017	\$ 97.70	nil	\$97.70	S
		Building Fees - Per Building Act 2011					
		Builders Service Levy					
T150	9920020	Authorised Building subject to a building permit- Valued \$45000 and over	2012	0.09% Of Estimated Value (GST Inc)			S
T150	9920020	Authorised Building - Valued \$45000 and Under	2012	\$ 61.65	nil	\$61.65	S
T150	9920020	Unauthorised Building - Valued \$45000 and Over	2012	0.18% Of Estimated Value (GST Inc)			S
T150	9920020	Unauthorised Building - Valued \$45000 and Under	2012	\$ 92.00		\$92.00	S
		Building Fees - Per Building and Construction Industry Training Fund and Levy Collection Act 1990					
	1332011	BCITF Levy - Where estimated value of work exceeds \$20,000	Pre 2000	0.20%		\$0.00	S

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		5. CEMETERIES					
		On application to hold a funeral, the following fees shall be payable in advance					
		Digging grave to 1.8m deep – Adults					
0071	1062001	▪ Weekdays	2018	213.64	\$ 21.36	\$235.00	C
0071	1062001	▪ Saturdays	2018	372.73	\$ 37.27	\$410.00	C
0071	1062001	▪ Sundays/Public Holidays	2018	536.36	\$ 53.64	\$590.00	C
		Digging grave to 1.2m deep – child under 5 years					
0071	1062001	▪ Weekdays	2018	181.82	\$ 18.18	\$200.00	C
0071	1062001	▪ Saturdays	2018	313.64	\$ 31.36	\$345.00	C
0071	1062001	▪ Sundays/Public Holidays	2018	431.82	\$ 43.18	\$475.00	C
		Issues of Grant of Right of Burial					
0071	1062001	▪ Certificate and Registration	2018	270.00	\$ 27.00	\$297.00	C
		Plot Fee					
0071	1062001	▪ Land for grave 2.44 x 1.22m where directed	2018	41.82	\$ 4.18	\$46.00	C
0071	1062001	▪ Land for grave 2.44 x 2.44m where directed	2018	68.18	\$ 6.82	\$75.00	C
0071	1062001	▪ Land for grave 2.44 x 1.22m selected by applicant	2018	59.09	\$ 5.91	\$65.00	C
0071	1062001	▪ Land for grave 2.44 x 2.44m selected by applicant	2018	90.91	\$ 9.09	\$100.00	C
		For sinking Any grave beyond 1.8m					
0071	1062001	▪ For each additional 0.3m or part thereof	2018	59.09	\$ 5.91	\$65.00	C

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		Niche Wall					
0071	1062001	▪ Double Niche	2018	46.82	\$ 4.68	\$51.50	C
0071	1062001	▪ Single Niche	2018	23.41	\$ 2.34	\$25.75	C
0071	1062001	For re-opening any grave	2018	213.64	\$ 21.36	\$235.00	C
0071	1062001	For interment in or filling in of re-opened grave	2018	53.64	\$ 5.36	\$59.00	C
0071	1062001	Re-opening grave for exhumation	2018	213.64	\$ 21.36	\$235.00	C
0071	1062001	Re-interment after exhumation	2018	213.64	\$ 21.36	\$235.00	C
0071	1062001	Re-opening interment and re-interment on a Saturday, Sunday or Public Holiday – Extra per Service	2018	213.64	\$ 21.36	\$235.00	C
		Miscellaneous charges					
0071	1062001	▪ Funeral directors License	2018	161.82	\$ 16.18	\$178.00	C
0071	1062001	▪ Single Funeral Permit	2018	54.55	\$ 5.45	\$60.00	C
0071	1062001	▪ For permission to erect a headstone or monument	2018	22.73	\$ 2.27	\$25.00	C
0071	1062001	▪ For permission to enclose grave with kerbing	2018	22.73	\$ 2.27	\$25.00	C
0071	1062001	▪ Family grave – Placing of ashes	2018	22.73	\$ 2.27	\$25.00	C

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		6. PORTABLE TOILETS					
0017	1062011	Portable Toilet – (per day excluding weekend)	2018	68.18	\$ 6.82	\$75.00	C
0017	1062011	Portable Toilet – (weekend, Friday collection to be returned Monday morning irrespective of use)	2018	131.82	\$ 13.18	\$145.00	C
T		▪ Deposit per toilet - Credit Card Photocopy	2018	300.00		\$300.00	C
		7. COMMUNITY BUS HIRE					
0019	1062021	- per kilometre – Ratepayers / Residents & Community Groups - Includes first tank of fuel, any additional fuel to be paid for by the hirer.	2018	1.00	\$ 0.10	\$1.10	C
0019	1062021	- Minimum Charge - Less than 60kms travelled.	2018	59.09	\$ 5.91	\$65.00	C
0019	1062021	- Non Ratepayers or for Business/Commercial Use	2018	1.82	\$ 0.18	\$2.00	C
		8. LANDCARE SERVICES					
0110	1042011	Landcare Consultant - Shire Contractor or Employee	2015	At cost	At cost	At cost	C
		9. SWIMMING POOL INSPECTION					
		Local Government (Miscellaneous Provisions) Act 1960					
		4 yearly pool fence inspections	2009	56.00	nil	\$56.00	S

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		SCHEDULE 11 – RECREATION & CULTURE					
		1. MT MARSHALL SWIMMING POOL					
		Pool Charges					
	1122011	▪ Adult entry	2015	2.73	\$ 0.27	\$3.00	C
	1122011	▪ Child entry (under 15 years)	2015	1.82	\$ 0.18	\$2.00	C
	1122011	▪ Spectators - Adult	2015	1.82	\$ 0.18	\$2.00	C
	1122011	▪ Eligible Pensioners	2015	1.82	\$ 0.18	\$2.00	C
		Season Tickets – Full Season					
	1122011	▪ Family	2015	90.91	\$ 9.09	\$100.00	C
	1122011	▪ Adult	2015	45.45	\$ 4.55	\$50.00	C
	1122011	▪ Child	"	36.36	\$ 3.64	\$40.00	C
		2. BEACON AND BENCUBBIN FITNESS CENTRE					
		Annual Membership					
	1192034	▪ Adults	2017	53.00	\$ 5.30	\$58.30	C
	1192034	▪ Aged Pensioners	2017	31.64	\$ 3.16	\$34.80	C
	1192034	▪ Students over 16 years of age	2017	31.64	\$ 3.16	\$34.80	C
	1192034	Casual Use	2015	4.55	\$ 0.45	\$5.00	C
		3. STAGE HIRE					
	1112011	Mt Marshall Residents, Ratepayers and Community Groups	2015	Nil	Nil	Nil	C

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		4. HISTORY BOOKS					
0101	1152001	Mt Marshall History Book	Pre 2000	15.00	\$ 1.50	\$16.50	C
0101	1152001	Mt Marshall Schools History Book	2009	20.00	\$ 2.00	\$22.00	C
0101	1152001	The Sandalwood Story Of the Mt Marshall District	2011	1.82	\$ 0.18	\$2.00	C
0101	1152001	Mt Marshall 1910 - 2010 History Book	2011	18.18	\$ 1.82	\$20.00	C
0101	1152001	▪ Postage for 1 book	2016	14.50	\$ 1.45	\$15.95	C
0101	1152001	▪ Postage for each additional book thereafter	2016	14.00	\$ 1.40	\$15.40	C

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		SCHEDULE 13 - ECONOMIC SERVICES					
		1. CARAVAN PARK FEES - BENCUBBIN RECREATION GROUND O'FLOW					
		Van Site					
0002	1322041	Bencubbin - per day - powered site	2016	10.00	\$1.00	\$11.00	C
0002	1322041	Bencubbin - per day - non powered site	2016	5.00	\$0.50	\$5.50	C
		2. CARAVAN PARK FEES FOR BEACON AND BENCUBBIN					
		Van Site					
0002	1322041	Bencubbin - per day	2016	23.64	\$ 2.36	\$26.00	C
0002	1322041	- per week	2016	140.00	\$ 14.00	\$154.00	C
0004	1322051	Beacon - per day	2016	23.64	\$ 2.36	\$26.00	C
0004	1322051	- per week	2016	140.91	\$ 14.09	\$155.00	C
		Tent Site - No vouchers applicable					
0002	1322041	Bencubbin - per day	2015	10.00	\$ 1.00	\$11.00	C
0002	1322041	- per week	2015	38.18	\$ 3.82	\$42.00	C
0004	1322041	Beacon - per day	2015	10.00	\$ 1.00	\$11.00	C
0004	1322041	- per week	2015	38.18	\$ 3.82	\$42.00	C
0002	1322041	Casual Shower Fees	2015	5.00	\$ 0.50	\$5.50	C
		3. BENCUBBIN & BEACON CABINS					
		Bencubbin					
0003	1322021	Single Cabin - Work Camp	2016	90.00	\$ 9.00	\$99.00	C
0003	1322021	Single Cabin - Work Camp Weekly	2016	540.91	\$ 54.09	\$595.00	C
0003	1322021	Single Cabin	2016	100.00	\$ 10.00	\$110.00	C
0003	1322021	Single Cabin - Weekly	2016	598.18	\$ 59.82	\$658.00	C
0003	1322021	Double Cabin	2016	120.00	\$ 12.00	\$132.00	C
0003	1322021	Double Cabin - Weekly	2016	719.09	\$ 71.91	\$791.00	C

Fees, Licenses, Rents and Other Charges Section 5.96 & 6.17 of the Local Government Act 1995			DATE FEE COMMENCED	FEE/CHARGE	GST 10%	ADOPTED	COUNCIL (C) OR STATUTORY (\$) FEE
CHARGE TYPE	G/L	DESCRIPTION					
		Beacon					
0005	1322031	Single Cabins	2016	100.00	\$ 10.00	\$110.00	C
0005	1322031	Single Cabins - Weekly	2016	598.18	\$ 59.82	\$658.00	C
0005	1322031	Double Cabin	2016	120.00	\$ 12.00	\$132.00	C
0005	1322031	Double Cabin - Weekly	2016	719.09	\$ 71.91	\$791.00	C
		A \$10.00 voucher, redeemable for purchases at local participating businesses, not redeemable for cash, is given for each night's stay in a Beacon or Bencubbin Caravan Park Cabin or Powered Site. Maximum voucher value is \$50.00 per stay.					
		6. RAILWAY BARRACKS					
0026	1352021	Daily – Single person use	2016	42.73	\$ 4.27	\$47.00	C
0026	1352021	Weekly – Single person use	2016	254.55	\$ 25.45	\$280.00	C
0026	1352021	Daily – Shared room (two persons)	2016	60.00	\$ 6.00	\$66.00	C
0026	1352021	Weekly – Shared room (two persons)	2016	354.55	\$ 35.45	\$390.00	C
0026	1352021	Exclusive Use – Weekly	2016	2060.00	\$ 206.00	\$2,266.00	C
0026	1352021	Exclusive Use – Bond	2016	2720.00		\$2,720.00	C
		* Six (6) and up to seven (7) nights be charged at the weekly rate					
		7. Short Term Accommodation					
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per night	2016	100.00	\$ 10.00	\$110.00	C
0033	1362001	Collins Street Units, 166 (West) & 167 (East) Bencubbin - per week	2016	598.18	\$ 59.82	\$658.00	C
		A \$10.00 voucher, redeemable for purchases at local participating businesses, not redeemable for cash, is given for each night's stay in Short Term Accommodation. Maximum voucher value is \$50.00 per stay.					
		8. SANDALWOOD SHOPS					
0020	1351011	Shop Rents – As Per Lease Agreements					

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

		SCHEDULE 14 - PLANT HIRE AND MATERIALS					
		PLANT HIRE - INCLUDING OPERATOR (per hour)					
0021	1412001	Volvo 930G Grader	2018	161.82	\$ 16.18	\$178.00	C
0021	1412001	Tandem Axle Trucks	2018	136.36	\$ 13.64	\$150.00	C
0021	1412001	Single Axle Trucks	2018	104.55	\$ 10.45	\$115.00	C
0021	1412001	Volvo Loader	2018	161.82	\$ 16.18	\$178.00	C
0021	1412001	Volvo Backhoe	2018	136.36	\$ 13.64	\$150.00	C
0021	1412001	Self Propelled Roller	2018	104.55	\$ 10.45	\$115.00	C
0021	1412001	Tractor with Slasher	2018	93.64	\$ 9.36	\$103.00	C
0021	1412001	Prime Mover and Side Tipper / Water Tanker	2018	161.82	\$ 16.18	\$178.00	C
		MATERIALS					
0069	1412041	Non Contaminated Blue metal (per tonne)	2018	109.09	\$ 10.91	\$120.00	C
0069	1412041	Contaminated Blue Metal (per tonne)	2018	54.55	\$ 5.45	\$60.00	C
0069	1412041	Sand & Gravel (per tonne)	2018	5.09	\$ 0.51	\$5.60	C
0100	1442001	Used Grader Blades - each	2018	5.09	\$ 0.51	\$5.60	C
		OTHER					
0021	1412001	Temporary Fencing Per Meter/Per Week	2018	1.00	\$ 0.10	\$1.10	C
0021	1412001	Private Works Labour	2018	90.00	\$ 9.00	\$99.00	C

SHIRE OF MT MARSHALL
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	1,445,512	1,361,274	1,388,256
Operating grants, subsidies and contributions	9	1,622,041	2,553,961	1,602,033
Fees and charges	8	509,840	512,654	551,882
Interest earnings	10(a)	107,932	129,461	112,956
Other revenue	10(b)	257,323	284,948	181,940
		<u>3,942,648</u>	<u>4,842,298</u>	<u>3,837,067</u>
Expenses				
Employee costs		(1,581,335)	(1,505,038)	(1,328,067)
Materials and contracts		(1,434,148)	(1,513,289)	(1,983,595)
Utility charges		(141,211)	(154,321)	(163,970)
Depreciation on non-current assets	5	(2,453,460)	(2,453,975)	(2,272,558)
Interest expenses	10(d)	(46,263)	(52,606)	(51,960)
Insurance expenses		(137,178)	(137,810)	(138,190)
Other expenditure		(97,700)	(265,647)	(120,121)
		<u>(5,891,295)</u>	<u>(6,082,686)</u>	<u>(6,058,461)</u>
		<u>(1,948,647)</u>	<u>(1,240,388)</u>	<u>(2,221,394)</u>
Non-operating grants, subsidies and contributions	9	982,199	2,880,778	2,751,808
Profit on asset disposals	4(b)	0	23,305	73,000
Loss on asset disposals	4(b)	(135,500)	(84,739)	(133,000)
Net result		(1,101,948)	1,578,956	470,414
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,101,948)	1,578,956	470,414

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

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 Shire of Mt Marshall controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		15,199	45,634	28,399
General purpose funding		2,768,789	3,444,797	2,669,903
Law, order, public safety		28,321	334,156	13,443
Health		193,400	183,142	70,800
Education and welfare		94,601	100,724	81,101
Housing		174,920	196,349	170,820
Community amenities		117,985	159,347	139,899
Recreation and culture		58,076	25,352	34,049
Transport		236,200	94,147	272,120
Economic services		189,257	173,250	221,935
Other property and services		65,900	85,400	74,600
		3,942,648	4,842,298	3,777,069
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(405,325)	(393,031)	(431,176)
General purpose funding		(89,032)	(79,135)	(68,574)
Law, order, public safety		(167,378)	(155,329)	(112,080)
Health		(295,737)	(251,236)	(267,025)
Education and welfare		(281,003)	(329,493)	(243,435)
Housing		(242,061)	(494,913)	(450,589)
Community amenities		(250,265)	(230,345)	(257,623)
Recreation and culture		(843,366)	(879,055)	(804,675)
Transport		(2,798,287)	(2,776,151)	(2,723,957)
Economic services		(454,721)	(413,751)	(562,388)
Other property and services		(17,857)	(27,641)	(24,981)
		(5,845,032)	(6,030,080)	(5,946,503)
Finance costs	6, 10(d)			
General purpose funding		(197)	(791)	(797)
Housing		(2,801)	(6,290)	(6,348)
Recreation and culture		(43,265)	(45,525)	(44,815)
		(46,263)	(52,606)	(51,960)
		(1,948,647)	(1,240,388)	(2,221,394)
Non-operating grants, subsidies and contributions	9	982,199	2,880,778	2,751,808
Profit on disposal of assets	4(b)	0	23,305	73,000
(Loss) on disposal of assets	4(b)	(135,500)	(84,739)	(133,000)
Net result		(1,101,948)	1,578,956	470,414
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,101,948)	1,578,956	470,414

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

COMMUNITY VISION

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

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are not directly related to specific shire services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH	To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE	To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
HOUSING	To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
COMMUNITY AMENITIES	Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
RECREATION AND CULTURE	To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
TRANSPORT	To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
ECONOMIC SERVICES	To help promote the Municipality and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control the Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,443,012	1,414,581	1,388,256
Operating grants, subsidies and contributions		1,587,041	2,491,451	1,602,033
Fees and charges		509,840	512,654	551,882
Interest earnings		107,932	129,461	112,956
Goods and services tax		0	(1)	0
Other revenue		257,323	284,948	181,940
		3,905,148	4,833,094	3,837,067
Payments				
Employee costs		(1,579,835)	(1,518,140)	(1,328,067)
Materials and contracts		(1,434,748)	(1,638,227)	(1,983,595)
Utility charges		(141,211)	(154,321)	(163,970)
Interest expenses		(43,963)	(51,960)	(51,960)
Insurance expenses		(137,178)	(137,810)	(138,190)
Other expenditure		(97,700)	(265,647)	(125,121)
		(3,434,635)	(3,766,105)	(3,790,903)
Net cash provided by (used in) operating activities	3	470,513	1,066,989	46,164
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,586,000)	(3,138,208)	(3,230,361)
Payments for construction of infrastructure	4(a)	(2,182,400)	(2,273,929)	(2,679,978)
Non-operating grants, subsidies and contributions used for the development of assets	9	982,199	2,880,778	2,751,808
Proceeds from sale of plant & equipment	4(b)	332,500	209,115	260,000
Net cash provided by (used in) investing activities		(2,453,701)	(2,322,244)	(2,898,531)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(109,182)	(106,411)	(106,412)
Proceeds from self supporting loans	6(a)	17,411	19,407	10,913
Proceeds from new borrowings	6(b)	135,000	0	0
Net cash provided by (used in) financing activities		43,229	(87,004)	(95,499)
Net increase (decrease) in cash held		(1,939,959)	(1,342,259)	(2,947,866)
Cash at beginning of year		4,629,019	5,971,278	5,971,278
Cash and cash equivalents at the end of the year	3	2,689,060	4,629,019	3,023,412

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,449,422	1,788,610	1,787,900
		1,449,422	1,788,610	1,787,900
Revenue from operating activities (excluding rates)				
Governance		15,199	51,916	41,399
General purpose funding		1,378,277	2,100,233	1,309,909
Law, order, public safety		28,321	334,156	13,443
Health		193,400	183,142	130,800
Education and welfare		94,601	100,724	81,101
Housing		174,920	196,349	170,820
Community amenities		117,985	159,347	139,899
Recreation and culture		58,076	25,352	34,049
Transport		236,200	111,170	272,120
Economic services		189,257	173,250	221,935
Other property and services		65,900	85,400	74,600
		2,552,136	3,521,039	2,490,075
Expenditure from operating activities				
Governance		(405,325)	(393,031)	(431,176)
General purpose funding		(89,229)	(79,926)	(69,371)
Law, order, public safety		(167,378)	(189,905)	(112,080)
Health		(295,737)	(251,236)	(267,025)
Education and welfare		(281,003)	(329,493)	(243,435)
Housing		(308,362)	(547,259)	(541,937)
Community amenities		(250,265)	(230,345)	(257,623)
Recreation and culture		(886,631)	(924,580)	(849,490)
Transport		(2,870,287)	(2,780,258)	(2,771,957)
Economic services		(454,721)	(413,751)	(562,388)
Other property and services		(17,857)	(27,641)	(24,981)
		(6,026,795)	(6,167,425)	(6,131,463)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	(23,305)	(73,000)
Loss on disposal of assets	4(b)	135,500	84,739	133,000
Depreciation on assets	5	2,453,460	2,453,975	2,272,558
Movement in employee benefit provisions - Cash backed		0	2,255	0
Movement in employee benefit provisions (non-current)		0	556	0
Movement in deferred pensioner Rates/ESL		0	(417)	4
Amount attributable to operating activities		563,723	1,660,027	479,074
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	982,199	2,880,778	2,751,808
Purchase property, plant and equipment	4(a)	(1,586,000)	(3,138,208)	(3,230,361)
Purchase and construction of infrastructure	4(a)	(2,182,400)	(2,273,929)	(2,679,978)
Proceeds from disposal of assets	4(a)	332,500	209,115	260,000
Amount attributable to investing activities		(2,453,701)	(2,322,244)	(2,898,531)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(109,182)	(106,411)	(106,412)
Proceeds from new borrowings	6(b)	135,000	0	0
Proceeds from self supporting loans	6(a)	17,411	19,407	19,407
Transfers to cash backed reserves (restricted assets)	7(a)	(183,821)	(809,048)	(486,659)
Transfers from cash backed reserves (restricted assets)	7(a)	640,058	1,663,127	1,633,127
Amount attributable to financing activities		499,466	767,075	1,059,463
Budgeted deficiency before general rates		(1,390,512)	104,858	(1,359,994)
Estimated amount to be raised from general rates	1	1,390,512	1,344,564	1,359,994
Net current assets at end of financial year - surplus/(deficit)	2	0	1,449,422	0

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,449,422	1,788,610	1,787,900
		1,449,422	1,788,610	1,787,900
Revenue from operating activities (excluding rates)				
Specified area rates	1(c)	35,449	28,260	28,262
Rate revenue other than raised from general rates	1(a)	19,551	(11,550)	0
Operating grants, subsidies and contributions	9	1,622,041	2,553,961	1,602,033
Fees and charges	8	509,840	512,654	551,882
Interest earnings	10(a)	107,932	129,461	112,956
Other revenue	10(b)	257,323	284,948	181,940
Profit on asset disposals	4(b)	0	23,305	73,000
		2,552,136	3,521,039	2,550,073
Expenditure from operating activities				
Employee costs		(1,581,335)	(1,505,038)	(1,328,067)
Materials and contracts		(1,434,148)	(1,513,289)	(1,983,595)
Utility charges		(141,211)	(154,321)	(163,970)
Depreciation on non-current assets	5	(2,453,460)	(2,453,975)	(2,272,558)
Interest expenses	10(d)	(46,263)	(52,606)	(51,960)
Insurance expenses		(137,178)	(137,810)	(138,190)
Other expenditure		(97,700)	(265,647)	(120,121)
Loss on asset disposals	4(b)	(135,500)	(84,739)	(133,000)
		(6,026,795)	(6,167,425)	(6,191,461)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	(23,305)	(73,000)
Loss on disposal of assets	4(b)	135,500	84,739	133,000
Depreciation on assets	5	2,453,460	2,453,975	2,272,558
Movement in employee benefit provisions - Cash backed		0	2,255	0
Movement in employee benefit provisions (non-current)		0	556	0
Movement in employee benefit provisions (non-current)		0	(417)	4
Amount attributable to operating activities		563,723	1,660,027	479,074
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	982,199	2,880,778	2,751,808
Purchase property, plant and equipment	4(a)	(1,586,000)	(3,138,208)	(3,230,361)
Purchase and construction of infrastructure	4(a)	(2,182,400)	(2,273,929)	(2,679,978)
Proceeds from disposal of assets	4(b)	332,500	209,115	260,000
Amount attributable to investing activities		(2,453,701)	(2,322,244)	(2,898,531)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(109,182)	(106,411)	(106,412)
Proceeds from new borrowings	6	135,000	0	0
Proceeds from self supporting loans	6(a)	17,411	19,407	19,407
Transfers to cash backed reserves (restricted assets)	7(a)	(183,821)	(809,048)	(486,659)
Transfers from cash backed reserves (restricted assets)	7(a)	640,058	1,663,127	1,633,127
Amount attributable to financing activities		499,466	767,075	1,059,463
Budgeted deficiency before general rates		(1,390,512)	104,858	(1,359,994)
Estimated amount to be raised from general rates	1	1,390,512	1,344,564	1,359,994
Net current assets at end of financial year - surplus/(deficit)	2	0	1,449,422	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
General Rate								
UV	0.018875	311	69,741,987	1,316,380	0	0	1,316,380	96,770
GRV	0.128889	131	733,228	94,505	0	0	94,505	1,269,815
Mining	0.018875	1	42,416	801	0	0	801	753
Sub-Totals		443	70,517,631	1,411,686	0	0	1,411,686	1,367,338
Minimum								
	\$							
Minimum payment								
UV	406	24	187,560	9,744	0	0	9,744	16,590
GRV	406	43	29,182	17,458	0	0	17,458	9,875
Mining	406	4	7,109	1,624	0	0	1,624	4,740
Sub-Totals		71	223,851	28,826	0	0	28,826	31,205
		514	70,741,482	1,440,512	0	0	1,440,512	1,398,543
Discounts/concessions (Refer note 1(e))							(50,000)	(53,979)
Total amount raised from general rates							1,390,512	1,344,564
Specified area rates (Refer note 1(c))							35,449	28,260
Movement in Excess Rates							6,451	(24,176)
Ex Gratia Rates							16,400	15,887
Rates Written Off							(3,300)	(3,261)
Total rates							1,445,512	1,361,274

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

The general rates detailed for the 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

		Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
Instalment options	Date due	\$	%	%
Option one				
Full Payment	28/09/2018			11.00%
Option two				
First Instalment	28/09/2018			11.00%
Second Instalment	28/11/2018	12	5.00%	11.00%
Third Instalment	28/02/2019	12	5.00%	11.00%
Fourth Instalment	30/04/2019	12	5.00%	11.00%
			2018/19 Budget revenue	2017/18 Actual
			\$	\$
Instalment plan admin charge revenue			1,200	1,188
Instalment plan interest earned			1,100	1,146
Interest on ESL			500	480
Unpaid rates and service charge interest earned			15,600	15,641
			18,400	18,455

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2018/19 Back specified area rate revenue	2018/19 Total specified area rate revenue	2017/18 Actual revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$
Bencubbin Multipurpose Complex Redevelopment								
GRV	0.005759		482,008	2,776	0	0	2,776	2,345
UV	0.000959		34,077,960	32,673	0	0	32,673	25,915
			34,559,968	35,449	0	0	35,449	28,260

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

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
		\$	\$	
Rates	5%	50,000	53,979	Discount applies if rates, (including arrears, waste and service
		50,000	53,979	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	476,136	1,959,858
Cash - restricted reserves	3	2,212,924	2,669,161
Receivables		311,628	274,128
Inventories		13,354	10,554
		3,014,042	4,913,701
Less: current liabilities			
Trade and other payables		(684,935)	(678,935)
Long term borrowings		(1)	(1)
Provisions		(214,995)	(214,995)
		(899,931)	(893,931)
Unadjusted net current assets		2,114,111	4,019,770
Adjustments			
Less: Cash - restricted reserves	3	(2,212,924)	(2,669,161)
Less: Current loans - clubs / institutions		3,144	3,144
Add: Current portion of borrowings		1	1
Add: Current liabilities not expected to be cleared at end of year		95,668	95,668
Adjusted net current assets - surplus/(deficit)		0	1,449,422

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of Mt Marshall contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Mt Marshall contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	476,136	1,959,858	646,640
Cash - restricted	2,212,924	2,669,161	2,376,772
	2,689,060	4,629,019	3,023,412
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement	365,759	645,180	360,977
Aged Care Units	44,775	91,017	91,645
Housing Reserve	376,237	291,451	248,442
Employee Entitlements Reserve	98,061	95,669	95,749
Public Amenities & Building	209,511	254,808	257,105
Mt Marshall Aquatic Centre Development	1,003,525	940,024	939,883
Community Bus Replacement	20,793	117,847	117,949
Bencubbin Recreation Complex	4,183	4,081	38,272
Office Equipment	0	16,324	16,340
Economic Development	77,492	75,602	74,356
Beacon Accommodation	4,419	121,384	120,554
Medical Enhancement	7,824	7,633	7,500
Bencubbin Community Resource Centre	345	8,141	8,000
	2,212,924	2,669,161	2,376,772
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,101,948)	1,578,956	470,414
Depreciation	2,453,460	2,453,975	2,272,558
(Profit)/loss on sale of asset	135,500	61,434	60,000
(Increase)/decrease in receivables	(37,500)	(9,204)	(5,000)
(Increase)/decrease in inventories	(2,800)	11,409	0
Increase/(decrease) in payables	6,000	(135,781)	0
Increase/(decrease) in employee provisions	0	(13,022)	0
Grants/contributions for the development of assets	(982,199)	(2,880,778)	(2,751,808)
Net cash from operating activities	470,513	1,066,989	46,164

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>													
Buildings - specialised	12,000	0	0	0	0	51,000	5,000	117,000	0	290,000	22,000	497,000	2,475,002
Plant and equipment	0	0	0	0	0	0	0	0	730,000	0	0	730,000	430,132
Motor Vehicles	60,000	0	0	80,000	0	0	100,000	0	119,000	0	0	359,000	233,074
	72,000	0	0	80,000	0	51,000	105,000	117,000	849,000	290,000	22,000	1,586,000	3,138,208
<u>Infrastructure</u>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,673,400	0	0	1,673,400	2,168,766
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	20,000	0	0	20,000	15,995
Infrastructure - Other	0	0	0	0	0	0	0	0	0	0	0	0	89,168
Infrastructure - Airports	0	0	0	0	0	0	0	0	489,000	0	0	489,000	0
	0	0	0	0	0	0	0	0	2,182,400	0	0	2,182,400	2,273,929
Total acquisitions	72,000	0	0	80,000	0	51,000	105,000	117,000	3,031,400	290,000	22,000	3,768,400	5,412,137

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	45,000	45,000	0	0	6,282	0	13,000	0
Law, order, public safety	0	0	0	0	0	(34,576)	0	0
Health	60,000	60,000	0	0	0	0	60,000	0
Housing	101,000	37,500	0	(63,500)	0	(46,056)	0	(85,000)
Transport	262,000	190,000	0	(72,000)	17,023	(4,107)	0	(48,000)
	468,000	332,500	0	(135,500)	23,305	(84,739)	73,000	(133,000)
By Class								
<u>Property, Plant and Equipment</u>								
Buildings - non-specialised	101,000	37,500	0	(63,500)	0	(46,056)	0	(85,000)
Plant and equipment	208,000	140,000	0	(68,000)	23,305	(4,107)	73,000	(48,000)
Motor Vehicles	159,000	155,000	0	(4,000)	0	(34,576)	0	0
	468,000	332,500	0	(135,500)	23,305	(84,739)	73,000	(133,000)

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Motor Vehicles
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and Ovals
Infrastructure - Other
Infrastructure - Playground Equipment
Infrastructure - Airports

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
43,200	43,483	27,900
75,300	75,260	20,000
2,700	6,004	3,100
28,100	28,073	26,500
53,300	53,270	63,200
15,500	15,789	18,400
285,050	285,033	219,350
1,788,910	1,788,787	1,714,908
31,700	28,694	32,200
129,700	129,582	147,000
2,453,460	2,453,975	2,272,558
87,441	87,459	83,000
261,730	261,785	213,300
7,333	7,335	10,600
188,620	188,660	149,900
44,358	44,367	36,000
1,741,696	1,742,062	1,671,900
14,784	14,787	15,000
36,130	36,138	33,800
49,462	49,472	37,150
6,099	6,100	6,100
15,807	15,810	15,808
2,453,460	2,453,975	2,272,558

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Housing								
Loan 118 Staff Housing	59,159	0	59,159	55,613	0	59,159	2,801	6,290
Recreation and culture								
Loan 120 - Bencubbin Rec Complex Shire	417,902	0	15,270	14,698	402,632	417,902	15,944	17,408
Loan 121 - Bencubbin Rec SAR	474,607	0	17,342	16,693	457,265	474,607	18,107	18,635
Economic services								
Loan 123 - Beacon Workers Camp	0	135,000	0	0	135,000	0	0	0
	951,668	135,000	91,771	87,004	994,897	951,668	36,852	42,333
Self Supporting Loans								
General Purpose Funding								
Loan 119 - Benny Mart	8,586	0	8,586	10,913	0	8,586	197	791
Loan 122 - Bencubbin Rec Complex CRC	241,506	0	8,825	8,494	232,681	241,506	9,214	9,482
	250,092	0	17,411	19,407	232,681	250,092	9,411	10,273
	1,201,760	135,000	109,182	106,411	1,227,578	1,201,760	46,263	52,606

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

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 123 - Beacon Workers Camp	WATC	Debenture	10	3	135,000	19,948	135,000	0
					135,000	19,948	135,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	500,000
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(585)	0
Total amount of credit unused	20,000	19,415	520,000
Loan facilities			
Loan facilities in use at balance date	1,227,578	1,201,760	1,201,760

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd	2017/18 Budget	Amount as at 30 June 2018
			\$	\$	\$
Bendigo Bank	Short term liquidity	2017	0	500,000	0
			0	500,000	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	645,180	16,129	(295,550)	365,759	423,392	294,788	(73,000)	645,180	423,392	10,585	(73,000)	360,977
Aged Care Units	91,017	2,275	(48,517)	44,775	169,020	3,597	(81,600)	91,017	169,020	4,225	(81,600)	91,645
Community Housing	0	0	0	0	39,103	0	(39,103)	0	39,103	0	(39,103)	0
Housing Reserve	291,451	84,786	0	376,237	33,500	257,951	0	291,451	33,501	214,941	0	248,442
Employee Entitlements Reserve	95,669	2,392	0	98,061	93,414	2,255	0	95,669	93,414	2,335	0	95,749
Public Amenities & Building	254,808	6,370	(51,667)	209,511	552,005	11,503	(308,700)	254,808	552,005	13,800	(308,700)	257,105
Mt Marshall Aquatic Centre Development	940,024	63,501	0	1,003,525	868,179	71,845	0	940,024	868,179	71,704	0	939,883
Community Bus Replacement	117,847	2,946	(100,000)	20,793	115,072	2,775	0	117,847	115,072	2,877	0	117,949
Bencubbin Recreation Complex	4,081	102	0	4,183	1,138,653	24,275	(1,158,847)	4,081	1,138,653	28,466	(1,128,847)	38,272
Office Equipment	16,324	0	(16,324)	0	15,941	383	0	16,324	15,941	399	0	16,340
Economic Development	75,602	1,890	0	77,492	4,250	71,352	0	75,602	4,250	70,106	0	74,356
Integrated Planning/Financial Reporting	0	0	0	0	1,877	0	(1,877)	0	1,877	0	(1,877)	0
Beacon Accommodation	121,384	3,035	(120,000)	4,419	68,834	52,550	0	121,384	68,833	51,721	0	120,554
Medical Enhancement	7,633	191	0	7,824	0	7,633	0	7,633	0	7,500	0	7,500
Bencubbin Community Resource Centre	8,141	204	(8,000)	345	0	8,141	0	8,141	0	8,000	0	8,000
	2,669,161	183,821	(640,058)	2,212,924	3,523,240	809,048	(1,663,127)	2,669,161	3,523,240	486,659	(1,633,127)	2,376,772

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement	Note 1	To fund the purchase of road construction plant, so as to avoid undue heavy burden in a single year.
Aged Care Units	Note 1	To fund capital works on existing Aged Care Units or construction of new Aged Care Units.
Community Housing	Closed	To fund future maintenance of Homeswest Joint Venture/Community Housing projects.
Housing Reserve	Note 1	To fund the replacement of staff housing and any major maintenance.
Employee Entitlements Reserve	Note 1	To be used to fund Long Service Leave required/other accrued leave.
Public Amenities & Building	Note 1	To help fund future building maintenance requirements to the shire's buildings.
Mt Marshall Aquatic Centre Development	30/Jun/20	To finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
Community Bus Replacement	30/Jun/19	To finance the replacement of the community bus.
Bencubbin Recreation Complex	30/Jun/18	To provide funding for future extensions to the Bencubbin Recreation Complex.
Office Equipment	Closed	To replace office equipment as required.
Economic Development	Note 1	To set aside funds for Economic Development initiatives.
Integrated Planning/Financial Reporting	Closed	To set aside funds for expenditure on Council's integrated planning process.
Beacon Accommodation	30/Jun/19	To set aside funds for reconstruction or major maintenance on the Beacon Barracks.
Medical Enhancement	Note 1	To be used for projects that may arise through the NEWROC Health Strategy
Bencubbin Community Resource Centre	Note 1	To be used for refurbishment of the Bencubbin Community Resource Centre
Note 1		Reserve not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	1,200	1,423
General purpose funding	1,200	1,188
Law, order, public safety	2,900	2,928
Education and welfare	55,000	48,613
Housing	158,020	175,976
Community amenities	116,485	110,381
Recreation and culture	10,505	6,835
Economic services	153,530	156,461
Other property and services	11,000	8,849
	509,840	512,654

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	15,635
General purpose funding	1,203,859	2,266,733
Law, order, public safety	24,921	16,580
Health	0	35,504
Education and welfare	39,601	39,601
Housing	16,900	979
Community amenities	0	48,875
Recreation and culture	23,333	0
Transport	228,300	85,700
Economic services	35,727	0
Other property and services	49,400	44,354
	1,622,041	2,553,961
Non-operating grants, subsidies and contributions		
Law, order, public safety	0	314,158
Recreation and culture	0	1,017,400
Transport	982,199	1,549,220
	982,199	2,880,778

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	66,321	85,474	87,056
- Self Supporting Loans	9,411	10,341	0
- Other funds	15,000	16,379	10,000
Other interest revenue (refer note 1b)	17,200	17,267	15,900
	107,932	129,461	112,956
(b) Other revenue			
Reimbursements and recoveries	243,424	271,908	172,396
Other	13,899	13,040	9,544
	257,323	284,948	181,940
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	21,985	25,000
Other services	0	850	0
	25,000	22,835	25,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	46,263	52,606	51,960
	46,263	52,606	51,960
(e) Elected members remuneration			
Meeting fees	33,000	31,847	33,000
President's allowance	5,500	5,250	5,250
Deputy President's allowance	1,500	1,063	1,313
Travelling expenses	14,000	14,572	14,000
Telecommunications allowance	15,500	12,223	15,500
	69,500	64,955	69,063
(f) Write offs			
General rate	3,300	3,261	0
	3,300	3,261	0

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTERESTS IN JOINT ARRANGEMENTS

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

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

1. NEW Health joint venture which employs an Environmental Health/Building Surveyor to provide regulatory health and building assessment services to the member shires: Wyalkatchem, Trayning, Mukinbudin, Koorda, Nungarin and Mt Marshall.
Shire of Mt Marshall expenses in relation to this joint venture amounted to \$25,760 in 2017/18.
Shire of Mt Marshall budgeted expenses in relation to this joint venture is \$36,360 in 2018/19.
2. The Kununoppin Medical Practice employs a General Practitioner to provide medical consultation and accident and emergency services to the member shires: Mt Marshall, Trayning, Mukinbudin and Nungarin. Shire of Mt Marshall expenses in relation to this joint venture amounted to \$33,592 in 2017/18. Shire of Mt Marshall budgeted expenses in relation to this joint venture is \$24,016 in 2018/19.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

14. TRUST FUNDS

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Police Licensing	10,110	165,000	(165,000)	10,110
Aged Care Beautification	829	0	0	829
Unclaimed Monies	59	0	0	59
Nomination Deposits	0	560	(560)	0
Tree Planting Nursery	1,000	0	0	1,000
Housing Bonds	10,120	3,630	(3,630)	10,120
Staff Social Club	2,680	3,185	(4,785)	1,080
Rehabilitation Bonds	5,000	0	0	5,000
	29,798	172,375	(173,975)	28,198

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Mt Marshall obtains control over the assets comprising the contributions.

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

SHIRE OF MT MARSHALL Summary Of Schedules - Schedule 2 For Period Ended 30 June 2019							
	Sched No	2018/19 Budget		2017/18 Actuals		2017/18 Budget	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING							
General Purpose Funding	3	2,768,789	89,229	3,758,955	79,926	2,702,903	89,371
Governance	4	15,199	405,325	51,916	393,031	28,399	431,176
Law, Order & Public Safety	5	28,321	167,378	334,156	189,905	13,443	112,080
Health	7	193,400	295,737	183,142	251,236	190,800	327,025
Education & Welfare	8	94,601	281,003	100,724	329,493	81,101	243,435
Housing	9	174,920	308,362	196,349	547,259	170,820	541,937
Community Amenities	10	117,985	250,265	159,347	230,345	139,899	257,623
Recreation & Culture	11	58,076	886,631	25,352	924,580	34,049	849,490
Transport	12	1,218,399	2,870,286	1,660,389	2,780,258	2,006,528	2,771,956
Economic Services	13	189,257	454,721	173,250	413,751	221,935	562,389
Other Property & Services	14	65,900	17,858	85,400	27,641	74,600	24,981
Total Operating		4,924,847	6,026,794	6,728,981	6,167,425	5,664,476	6,211,464
CAPITAL							
General Purpose Funding	3	8,586	8,586	10,913	10,913	10,913	10,913
Governance	4	0	72,000	0	73,526	0	85,000
Law, Order & Public Safety	5	0	0	0	330,521	0	0
Health	7	0	80,000	0	72,805	0	25,000
Education & Welfare	8	0	0	0	0	0	81,600
Housing	9	0	110,160	(0)	55,613	0	55,613
Community Amenities	10	0	105,000	0	75,348	0	74,750
Recreation & Culture	11	8,824	158,436	1,025,894	2,518,824	1,025,894	2,532,647
Transport	12	0	3,031,400	0	2,358,601	0	3,129,228
Economic Services	13	0	290,000	0	22,397	0	22,000
Other Property & Services	14	0	22,000	0	0	0	0
Total Capital		17,411	3,877,582	1,036,807	5,518,548	1,036,807	6,016,750
TOTAL INCOME & EXPENDITURE		4,942,257	9,904,376	7,765,788	11,685,974	6,701,284	12,228,212
RESERVE MOVEMENTS/NEW LOANS							
Transfer to Reserves			183,821		809,048		486,659
Proceeds of New Debentures		135,000		0		0	
Transfer from Reserves		640,058		1,663,128		1,633,128	
Total Reserve Movements		775,058	183,821	1,663,128	809,048	1,633,128	486,659
Less Depn For Year		2,453,460		2,453,975		2,272,558	
Plus Loss on Sale of Asset		135,500		61,434		133,000	
Less Profit on Sale of Asset			0				13,000
Movements in Accruals		0		2,393		0	
Plus value of assets Sold		332,500		209,115		200,000	
		8,638,776	10,088,197	12,155,834	12,495,022	10,939,970	12,727,872
Surplus July 1 B/Fwd							
Muni Funds		1,449,422		1,788,610		1,787,902	
		10,088,198	10,088,197	13,944,444	12,495,022	12,727,872	12,727,872
Balance Carried Forward							
Muni Fund			0		0		0
		10,088,198	10,088,197	13,944,444	12,495,022	12,727,872	12,727,872
Surplus/(Deficit)			(0)		1,449,422		0
		10,088,198	10,088,197	13,944,444	13,944,444	12,727,872	12,727,872

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

03 General Purpose Funding

031 Rates Revenue

General Rates

0312001	Rates - UV			(1,316,381)		(1,269,815)		(1,270,002)	
	69,742,025 @ 0.01888	311 Properties							
0312011	Rates - GRV			(94,505)		(96,770)		(96,770)	
	733,228 @ 0.12889	131 Properties							
0312021	Rates Minimum - UV			(9,744)		(9,875)		(9,875)	
	187,522 @ \$406	24 Properties							
0312031	Rates Minimum - GRV			(17,458)		(16,590)		(16,590)	
	29,182 @ \$406	43 Properties							
0312040	Rates Minimum - Mining			(2,425)		(5,493)		(5,493)	
	42,416 @ 0.01888	1 Properties	\$801						
	7,109 @ \$406	4 Properties	\$1,624						

Total General Rates Levied

				(1,440,512)		(1,398,543)		(1,398,730)	
0311001	Rates Discount			50,000		53,979		50,000	
0311011	Rates Written-off/Adjustments			3,300		3,261		200	
0312151	CBH Contribution to Rates			(16,400)		(15,887)		(15,000)	
0312181	Movement in Excess Rates			(6,451)		24,176		3,537	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(35,449)		(28,259)		(28,262)	
				(1,445,512)		(1,361,274)		(1,388,255)	

Rates to be Raised

Other Income in Relation to Rates

0312051	Rates Penalty			(15,600)		(15,642)		(15,400)	
0312171	Rates - Back Rates			0		0		0	
0312191	Rates Debt Collection Income			(20,000)		(9,323)		(20,000)	
0332031	Rates Instalment Interest Fee			(1,100)		(1,145)		(1,500)	
0332041	Rates Administration Fee			(1,200)		(1,188)		(1,200)	
				(37,900)		(27,298)		(38,100)	

031 Rates Revenue Expenses

0311021	Valuation Expenses				10,000		19,169		13,000
0311061	Rates Debt Collection Expense				20,000		9,301		20,000
0311552	Alloc Administration Expenses				59,032		50,665		55,574
Total					89,032		79,135		88,574

Budget 2018/19 Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

03 General Purpose Funding

033 Other General Purpose Funding

Operating Income

0032203	Royalties 4 Regions - CLGF	0		0		0	
0332005	Unclaimed funds LGA 6.9 (4)	0		(1,000)		0	
0322001	Federal - Financial Assistance Grant - General	(728,115)		(1,390,417)		(726,090)	
1222041	Federal - Financial Assistance Grant - Roads	(475,744)		(876,316)		(452,604)	
0332001	Pens Deferred Rates Int Grant	0		0		0	
0332011	Interest on Investments	(15,000)		(16,379)		(10,000)	
0332021	Interest on Reserves	(66,321)		(85,474)		(87,056)	
0332091	Interest On Self Supporting Loan	(197)		(797)		(797)	
Total		(1,285,377)		(2,370,383)		(1,276,548)	

Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting		197		791		797
Total			197		791		797

Capital Income

0334040	Loan Principal Receivable - Loan 119	(8,586)		(10,913)		(10,913)	
Total		(8,586)		(10,913)		(10,913)	

Capital Expenditure

0333001	Principal Repayment on Loan 119		8,586		10,913		10,913
0333050	Transfer of Interest to Reserves		0		0		0
Total			8,586		10,913		10,913

03 General Purpose Funding Totals

Total Operating Income	(2,768,789)	(3,758,955)	(2,702,903)
Total Operating Expenditure	89,229	79,926	89,371
Total Capital Income	(8,586)	(10,913)	(10,913)
Total Capital Expenditure	8,586	10,913	10,913

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

041 Members of Council

Operating Income

0412001 Reimbursement - Members of Council

Total

0		(375)		0	
0		(375)		0	

Operating Expenditure

0411001	Travelling Expenses- Councillors		14,000		14,573		14,000
0411011	Conference Expenses - Councillors		21,000		17,492		22,500
0411021	Election Expenses		1,000		10,897		12,000
0411031	President's Allowance		5,500		5,293		5,250
0411041	Deputy President's Allowance		1,500		1,063		1,313
0411051	Refreshments & Receptions		7,000		5,434		11,000
0411061	Insurance - Councillors		4,050		3,975		4,050
0411071	Subscriptions		44,230		37,045		39,915
	WALGA	19,400					
	Heartlands Western Australia inc	0					
	Great Eastern Country Zone WALGA	3,500					
	Rural Water Council	160					
	Beacon Central CRC Corporate Membership	70					
	CEACA	20,000					
	Eastern Wheatbelt Biodiversity Group	100					
	Other	1,000					
0411082	Other Minor Expenditure Members of Council		1,500		514		1,500
0411091	Telephone Subsidy - Councillors		15,500		12,222		15,500
0411092	Councillor iPad Expenses		4,000		2,989		5,000
0411101	Councillors Fees		33,000		31,847		33,000
0411121	Training - Elected Member		4,000		3,896		4,000
0411151	Maintenance - Council Chambers		500		891		1,500
	<u>0431 Council Chambers Maintenance</u>						
	11 Contracts	500					
0411161	Public Relations & Donations		3,600		2,101		12,500
	Lions Rates	450					
	Beacon Central Rates	1,100					
	Staff Retirement/Resignation Gift/Function	500					
	Promotional Materials	250					
	New Councillor Function	0					
	Framing Councillor Photos	300					
	West Australian Notices	300					
	Plaques/Engraving	200					
	Flowers	500					
0411400	Alloc Administration Expenses		173,657		161,465		177,143
Total			334,037		311,699		360,171

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

042 Administration General

Operating Income

0422011	Profit on Disposal Of Asset	0		(6,282)		(13,000)	
0422023	Debt Collection Income	(5,000)		(4,299)		(5,000)	
0422041	Roundings Surplus/Deficit	1		(0)		1	
0422061	Photocopying & Secretarial	(200)		(238)		(200)	
0422062	Freedom of Information Fees	0		0		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(5,000)		(19,903)		(5,000)	
0422072	Admin Reimbursement - Paid Parental Leave	0		0		0	
0422081	Rate Enquiry Fees	(1,000)		(733)		(500)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,000)	
0422101	EFTPOS Charges	0		(452)		(700)	
Total		(15,199)		(35,906)		(28,399)	

Operating Expenditure

0411141	Depreciation - Land & Buildings		24,300		24,298		14,700
0421001	Workers Comp - Administration		16,500		16,500		16,500
0421011	Salaries - Administration		524,381		514,977		490,737
0421012	Removal Expenses		3,000		1,568		6,000
0421013	Recruitment fees		5,000		0		10,000
0421022	Accrued Annual & LSL - Administration Staff		0		15,873		0
0421031	Superannuation - Administration		71,831		56,792		68,032
0421051	Other Expenses - Administration		5,500		5,549		5,000
0421071	Office Equipment Maintenance - Admin		5,000		0		8,000
0421072	Records Management		25,000		954		29,000
0421081	Computer Equipment Maintenance - Admin		23,000		1,086		10,000
	Server	20,000					
	Computer equipment maintenance	3,000					
0421091	Telephone - Admin		15,000		14,191		17,000
0421101	Advertising - Administration		7,000		6,151		8,000
0421111	Photocopier Supplies		4,000		3,400		5,000
0421121	Postage		2,000		1,779		2,000
0421131	Bank Fees		9,000		13,376		5,000
0421141	Vehicle Expenses - Admin		16,000		14,816		16,000
0421151	Travel & Accommodation - Admin		4,500		4,560		4,500
0421161	Audit Fees		25,000		22,835		25,000
0421181	Legal Expenses		10,000		8,807		20,000
0421191	Electricity - Admin		5,000		4,543		5,000
0421211	Insurance - Admin Building		3,500		3,212		3,500
0421231	Training Expenses - Admin		5,000		3,857		7,000
0421251	Consultants - Admin		76,500		61,250		107,500
	Fringe Benefits Tax Return	2,500					
	Risk Management Review	24,000					
	Workforce Plan	5,000					
	Asset Management Plan	15,000					
	CEO Review	0					
	Accounting Support	30,000					
0421261	Insurance - Admin		26,200		25,431		23,000
0421282	Depreciation Admin Land & Buildings		900		870		0
0421283	Depreciation- Admin - Plant & Equipment		18,900		18,315		8,200
0421291	Printing & Stationery - Admin		8,000		5,783		10,000
0421301	Fringe Benefits Tax - Admin		3,000		1,432		7,500
0421321	Conference Expenses - Admin		6,000		5,588		8,000
0421331	Staff Uniform - Admin		3,500		2,578		3,000
0421351	Debt Write-off		5,000		12,779		5,000
0421361	Minor Office Equipment		2,000		0		2,000
0421371	Computer Support & Software Subscriptions		40,000		39,217		49,274
	Annual IT Vision Licence	21,000					
	SynergySoft Database & User Licence	2,000					
	IT Vision support	1,000					
	IT Vision User Group Subscription	1,000					
	PCS Computer Support	12,000					
	Adobe	1,000					
	Indesign	1,000					
	Other	1,000					

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

		Budget 2018/19		Actual 2017/18		Budget 2017/18	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0421381	Maintenance - Administration Building		32,409		27,661		29,573
0430	<u>Administration Building Maintenance</u>						
01	Wages		7,601				
79	Wages Overheads		7,137				
18	Plant		263				
10	Materials		4,676				
11	Contracts		5,949				
0432	<u>Administration Office Garden Maintenance</u>						
01	Wages		2,534				
79	Wages Overheads		2,379				
06	Water		1,201				
07	Electricity		526				
10	Materials		4				
11	Contracts		139				
0421402	Administration Rental Subsidy - Exp		10,000		9,464		13,000
0421999	Less Admin Allocated		(1,041,921)		(949,491)		(1,042,016)
			(0)		0		0

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

043 Other Governance

Operating Income

0432003 Community Event Grants & Contributions

Total

0		(15,635)		0	
0		(15,635)		0	

Operating Expenditure

0411401 Alloc Administration Expenses

0431001 NEWROC

Subscription

Telecommunications Grant

0431011 Junior Council

0431021 Community Events & Functions

Beacon Concert

Gabbin Centenary

Community Development Events

Total

	27,788		25,320		27,787
	16,000		31,718		32,718
16,000					
0					
	500		0		500
	27,000		24,293		10,000
15,000					
2,000					
10,000					
	71,288		81,332		71,005

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

04 Governance

Transfers from Reserves/Debenture Proceeds

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

(16,324)		0		0	
0		(1,878)		(1,878)	
(16,324)		(1,878)		(1,878)	

Other Capital Income

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

(45,000)		(52,727)		(60,000)	
45,000		52,727		60,000	
0		0		0	

Capital Expenditure

0422030 Transfer to Employee Entitlements Reserve
0422040 Transfer to Office Equipment Reserve
0423001 Purchase Land and Buildings
8390 ADMIN OFFICE UPGRADE
11 Contracts 12,000
0423031 Purchase Vehicle - Admin 60,000
0423021 Purchase Furniture & Equipment 0
0433050 Transfer to Integrated Plann/Fin Reporting Reserve 0

	2,392		2,255		2,335
	0		384		399
	12,000		0		0
	60,000		73,526		85,000
	0		0		0
	0		1		0
Total	74,392		76,165		87,734

04 Governance Totals

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

(15,199)	(51,916)	(28,399)
405,325	393,031	431,176
(16,324)	(1,878)	(1,878)
0	0	0
74,392	76,165	87,734

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

051 Fire Prevention

Operating Income

0332061	FESA - CAT 5 Misc Penalty	(500)		(480)		(500)	
0512001	Reimbursements Fire Prevention	0		(10)		0	
0512010	DFES LGGS - Capital Grant Fire Vehicles	0		(314,158)		0	
0512011	Grant - FESA	(24,921)		(16,580)		(11,543)	
Total		(25,421)		(331,228)		(12,043)	

Operating Expenditure

0511001	Fire Insurance		6,800		6,780		5,790
0511011	Office Expenses - Advertising, Telephone, Sundry		0		0		400
0511021	Purchase of Minor Equipment - Protective Clothing		1,000		0		3,000
0511031	Communication Maintenance & Repairs		1,527		1,483		1,670
	<u>0511 Communication Maintenance & Repairs</u>						
	10 Materials	1,527					
0511041	Fire Equipment Maintenance		8,638		7,291		10,000
	<u>0521 Fire Control Equipment Maintenance</u>						
	01 Wages	582					
	79 Wages Overheads	546					
	18 Plant	7,510					
0511051	Fire Fighting		1,116		376		216
	<u>0531 Fire Fighting</u>						
	01 Wages	445					
	79 Wages Overheads	418					
	18 Plant	161					
	19 Depreciation	87					
0511061	Fire Fighting - Training		0		0		2,000
	<u>0561 Fire Fighting Training</u>						
	01 Wages	0					
	79 Wages Overheads	0					
0511071	Fire Sheds Maintenance		2,783		2,021		1,800
	<u>0571 Bencubbin Fire Shed Mtc</u>						
	01 Wages	97					
	79 Wages Overheads	91					
	05 Insurance	121					
	07 Electricity	340					
	10 Materials	77					
	11 Contracts	214					
	<u>0573 Gabbin Fire Shed Maintenance</u>						
	01 Wages	97					
	79 Wages Overheads	91					
	05 Insurance	66					
	07 Electricity	191					
	10 Materials	77					
	11 Contracts	91					
	<u>0574 Welbungin Fire Shed</u>						
	01 Wages	97					
	79 Wages Overheads	91					
	05 Insurance	66					
	07 Electricity	326					
	10 Materials	77					
	11 Contracts	91					
	<u>0575 WIALKI FIRE SHED</u>						
	01 Wages	97					
	79 Wages Overheads	91					
	05 Insurance	99					
	07 Electricity	94					
	11 Contracts	101					

[illegible]

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

Fire Prevention		2017	2016	2015
0511081	Protective Burning	1,977	653	200
	<u>0501 Protective Burning</u>			
	01 Wages			1,014
	79 Wages Overheads			952
0511091	Fire Breaks	2,971	2,827	1,731
	<u>0541 Fire Breaks</u>			
	01 Wages			1,003
	79 Wages Overheads			942
	18 Plant			650
	19 Depreciation			365
0512020	Profit / Loss on Sale of Assets	0	34,576	0
0511400	Alloc Administration Expenses	31,258	28,462	31,260
0511401	Depreciation Fire Prevention Land & Bldgs	3,400	3,274	4,500
0511402	Depreciation Fire Prevention Plant & Equip.	71,600	71,646	15,200
0511404	Depreciation Fire Infra Other	300	340	300
Total		133,370	159,729	78,067

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

052 Animal Control

Operating Income

0522011 Pound Fees
0522021 Dog Registration Fees

Total

0		(6)		0	
(2,900)		(2,922)		(1,400)	
(2,900)		(2,928)		(1,400)	

Operating Expenditure

0521001 Pound Maintenance
0521011 Animal Destruction & Disposal
0521021 Animal Control Expenses - Other
0521022 Ranger Services
0521400 Alloc Administration Expenses

Total

	500		0		500
	500		0		500
	200		360		200
	7,000		7,055		7,000
	15,629		14,236		15,633
	23,829		21,651		23,833

Budget 2018/19 **Shire of Mt Marshall**

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

053 Other Law, Order and Public Safety

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0531001 Emergency Management Expenses

0531400 Alloc Administration Expenses

1481011 Vandalism Repairs

0148 Vandalism Repairs

11 Contracts

	1,000		622		1,000
	8,679		7,903		8,680
	500		0		500

500

Total

	10,179		8,525		10,180
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Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

05 Law, Order and Public Safety

Capital Income					
	0		0		0
Total	0		0		0
Capital Expenditure					
0513011 Purchase Plant	0		330,521		0
Total	0		330,521		0
	0		0		0

05 Law, Order and Public Safety Totals

Total Operating Income	(28,321)	(334,156)	(13,443)
Total Operating Expenditure	167,378	189,905	112,080
Total Capital Income	0	0	0
Total Capital Expenditure	0	330,521	0

Budget 2018/19 Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

073 Health Inspection & Admin

Operating Income

	0		0		0
Total	0		0		0

Operating Expenditure

0731001	EHO - Regional Health Group Scheme	36,360	25,670		36,000
0731400	Alloc Administration Expenses	13,889	6,345		13,894
Total		50,249	32,015		49,894

Budget 2018/19 Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

074 Health - Pest Control

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0741001	Mosquito Control		979		727		4,224
	<u>0701 Mosquito Control</u>						
	01 Wages	436					
	79 Wages Overheads	409					
	10 Materials	129					
0741011	Alloc Administration Expenses		6,950		6,333		6,947
Total			7,929		7,060		11,171

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

075 Health - Preventative Services Other

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0751001 Analytical Expenses

0751400 Alloc Administration Expenses

	400		354		400
	6,950		6,332		6,947
	7,350		6,685		7,347

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

076 Other Health

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

0760151	Bencubbin Silver Chain Garden Maintenance		3,084		2,136		2,500
	<u>0702 Bencubbin Silver Chain Garden Maintenance</u>						
01	Wages	1,325					
79	Wages Overheads	1,244					
11	Contracts	515					
0761001	Ambulance Services		300		289		300
	<u>Beacon Ambulance Shed</u>						
07	Electricity	300					
0761002	Ambulance Sheds		0		0		200
0761041	Silver Chain House - Beacon - Maintenance		6,080		2,734		6,080
	<u>06 Water</u>	400					
	<u>05 Insurance</u>	680					
	<u>10 R&M</u>	4,000					
	<u>15 Rates</u>	1,000					
0761061	Land & Buildings Depreciation - Other Health		2,700		2,632		3,100
0761062	Plant & Equipment Dep'n - Other Health		0		0		0
0761400	Alloc Administration Expenses		15,629		14,238		15,633
0761500	Medical Practice Expenses - 30% Share		24,016		33,592		60,000
0761550	Health - Legal Expenses		5,000		0		5,000
Total			56,809		55,620		92,813

Capital Expenditure

0763001	Transfer to Medical Enhancement Reserve		191		7,633		7,500
Total			191		7,633		7,500

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

07 Health

077 NEW Health

Operating Income

0772001	NEW Health Reimbursements	(193,400)		(147,638)		(130,800)	
0772002	NEW Health Grants & Contributions	0		(35,504)		0	
0772099	NEW Health (Profit)/Loss on Disposal of Asset	0		0		(60,000)	
Total		(193,400)		(183,142)		(190,800)	

Operating Expenditure

0771001	NEW Health Wages	105,000		92,130		105,000	
0771002	NEW Health Annual Leave	0		4,434		0	
0771003	NEW Health Superannuation	16,500		12,236		16,500	
0771004	NEW Health Telephone	3,500		1,378		3,500	
0771005	NEW Health Rent	9,500		8,378		9,500	
0771006	NEW Health Staff Training	3,000		1,820		3,000	
0771007	NEW Health Administration and Insurance Expenses	7,800		457		7,800	
0771008	NEW Health FBT	6,500		4,146		6,500	
0771009	NEW Health Parts & Repairs	2,000		5,733		2,000	
0771010	NEW Health Fuel & Oils	6,500		2,862		6,500	
0771011	NEW Health Clothing Allowance	600		0		600	
0771012	NEW Health Contract Building Surveyor	10,000		10,160		2,400	
0771013	NEW Health Computer Equipment	2,500		2,108		2,500	
0771014	NEW Health LSL Accrual	0		642		0	
0771098	NEW Health Depreciation of Motor Vehicle	0		3,372		0	
0771099	NEW Health Loss on Disposal of Asset	0		0		0	
Total		173,400		149,856		165,800	

Capital Income

0774001	NEW Health Proceeds on Disposal of Asset	(60,000)		(35,504)		(60,000)	
0774002	NEW Health Realisation on Disposal of Asset	60,000		35,504		60,000	
Total		0		0		0	

Capital Expenditure

0773001	NEW Health Purchase of Motor Vehicle	80,000		72,805		25,000	
Total		80,000		72,805		25,000	

07 Health Totals

Total Operating Income	(193,400)	(183,142)	(190,800)
Total Operating Expenditure	295,737	251,236	327,025
Total Capital Income	0	0	0
Total Transfers to Reserves	191	7,633	7,500
Total Capital Expenditure	80,000	72,805	25,000

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

08 Education and Welfare

081 Other Education

Operating Income

0812001 Childcare Fees Charged

(30,000)		(28,213)		(20,000)	
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Total

(30,000)		(28,213)		(20,000)	
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Operating Expenditure

0811001 School Grounds

	2,405		1,738		600
--	-------	--	-------	--	-----

0801 Bencubbin School

01 Wages

536

79 Wages Overheads

503

0802 Beacon School

01 Wages

349

79 Wages Overheads

328

18 Plant

467

19 Depreciation

212

0811002 Little Bees Family Day Care Salaries

	62,217		60,487		54,974
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01 Wages

56,819

02 Superannuation

5,398

0811003 Little Bees Family Day Care Expenses

	5,000		6,603		5,000
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0811051 Depreciation Land & Buildings - Other Education

	16,400		16,370		14,500
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0811400 Alloc Administration Expenses

	8,679		7,912		8,680
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Total

	94,701		93,109		83,754
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Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

08 Education and Welfare

082 Aged & Disabled Welfare

Operating Income

0822011	Reimbursement	0		0		0	
0822021	Rent - Aged Care Units	(25,000)		(20,400)		(21,500)	
0822032	Grant - Aged Friendly Communities	0		0		0	
Total		(25,000)		(20,400)		(21,500)	

Operating Expenditure

0821001	Senior Citizen's/Masonic Hall		9,736		4,564		4,695
	<u>0811 Senior Citizens Centre 170 Collins Street</u>						
01	Wages	1,536					
79	Wages Overheads	1,442					
18	Plant	0					
19	Depreciation	0					
05	Insurance	597					
06	Water	146					
07	Electricity	467					
10	Materials	531					
11	Contracts	5,017					
0821021	Annual Senior's Trip		3,000		2,071		2,700
0821031	Aged Care Units		32,333		31,489		51,375
	<u>0821 Aged Care Unit 1/148 Brown Street</u>						
01	Wages	0					
79	Wages Overheads	0					
05	Insurance	452					
06	Water	264					
10	Materials	500					
11	Contracts	0					
	<u>0822 Aged Care Unit 2/148 Brown Street</u>						
01	Wages	0					
79	Wages Overheads	0					
18	Plant	0					
19	Depreciation	0					
05	Insurance	452					
06	Water	291					
10	Materials	500					
11	Contracts	300					
	<u>0823 Aged Care Unit 3/148 Brown Street</u>						
01	Wages	0					
79	Wages Overheads	0					
05	Insurance	452					
06	Water	425					
10	Materials	500					
11	Contracts	200					
	<u>0824 Aged Care Unit 4/148 Brown Street</u>						
01	Wages	203					
79	Wages Overheads	191					
05	Insurance	452					
06	Water	309					
10	Materials	500					
11	Contracts	8,002					
	<u>0829 Aged Care Units Common</u>						
01	Wages	7,413					
79	Wages Overheads	6,960					
18	Plant	0					
19	Depreciation	0					
06	Water	2,432					
07	Electricity	443					
10	Materials	10					
11	Contracts	1,082					
0821051	Depreciation - Welfare Aged Land & Bldgs.		11,700		11,703		12,000
0821061	Donation to CEACA		48,517		81,600		0
0821400	Alloc Administration Expenses		6,950		6,346		6,947
Total			112,236		137,773		77,718

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

08 Education and Welfare

084 Other Welfare

Operating Income

0842002	Other Welfare - REIMBURSEMENT	0		0		0	
0842011	Reimbursement - Paid Parental Leave	0		(12,510)		0	
0842021	Family Support Grant	(39,601)		(39,601)		(39,601)	
Total		(39,601)		(52,111)		(39,601)	

Operating Expenditure

0841001	Family Support/Com. Dev. Officer - Salaries		53,987		78,945		61,614
0841011	Family Support/Com. Dev. Officer - Superannuation		5,129		6,271		5,853
0841021	Family Support/Com. Dev. Officer - Other		5,000		4,274		2,500
0841031	Family Support/Com. Dev. Officer - LSL		0		2,839		0
0841045	Accrued Annual and LSL - Family Support/Com. Dev. Officer		0		(2,127)		0
0841051	Family Support/Com. Dev. Officer - Insurance		0		0		2,000
0841061	Family Support/Com. Dev. Officer - Conference/Training		2,500		1,549		2,500
0841111	Central Wheatbelt Agcare - Donation		500		500		550
0841400	Alloc Administration Expenses		6,950		6,360		6,947
Total			74,065		98,611		81,964

Transfers from Reserves

0821039	Transfer from Aged Care Units Reserve	(48,517)		(81,600)		(81,600)	
Total		(48,517)		(81,600)		(81,600)	

Capital Expenditure

0821040	Transfer to Aged Care Units Reserve		2,275		3,597		4,225
0823041	Purchase Land & Buildings - Welfare Aged		0		0		81,600
	CEACA Land Assembly - transferred to operating (Donation)		0		0		0
0843041	Land & Buildings - Other Welfare		0		0		0
Total			2,275		3,597		85,825

0

0

0

08 Education and Welfare Totals

Total Operating Income	(94,601)	(100,724)	(81,101)
Total Operating Expenditure	281,003	329,493	243,435
Transfers from Reserves	(48,517)	(81,600)	(81,600)
Total Capital Expenditure	2,275	3,597	85,825

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing

091 Staff Housing

Operating Income Staff Housing

0422031	Admin Housing Rental Income	(9,200)		(9,240)		(4,400)	
0842001	Community Housing - Rent	(50,500)		(50,471)		(60,600)	
0912001	Engineering Housing Subsidy - Inc	(17,420)		(35,880)		(17,420)	
0912002	Administration Rental Subsidy - Inc	(10,000)		(9,464)		(13,000)	
1432001	Reimbursement Staff Housing	(16,900)		(16,909)		(3,400)	
1432011	Engineering Houses - Rent	(24,700)		(24,677)		(36,600)	
Total		(128,720)		(146,640)		(135,420)	

Operating Expenditure: Staff Housing

0841151	Depreciation - Staff Housing Land & Buildings		37,700		37,705		48,000
0901400	Allocation of Admin		27,788		26,892		29,521
0921281	Interest on Loan 118		2,801		6,291		6,348
9111001	Staff Housing Maintenance		83,168		184,815		159,185
<u>9941 Lot 161 Brown St Bencubbin</u>							
01	Wages	212					
79	Wages Overheads	199					
18	Plant	114					
19	Depreciation	56					
05	Insurance	675					
06	Water	1,382					
10	Materials	1,500					
11	Contracts	502					
<u>9942 Lot 248 Brown St Bencubbin</u>							
01	Wages	101					
79	Wages Overheads	95					
18	Plant	17					
19	Depreciation	10					
05	Insurance	675					
06	Water	2,097					
10	Materials	1,500					
11	Contracts	7,501					
<u>9943 Lot 229 Murray St Bencubbin</u>							
01	Wages	101					
79	Wages Overheads	95					
05	Insurance	868					
06	Water	985					
10	Materials	1,500					
11	Contracts	2,001					
<u>9944 Lot 5 Hammond St Bencubbin</u>							
01	Wages	101					
79	Wages Overheads	95					
05	Insurance	747					
06	Water	1,098					
10	Materials	1,474					
11	Contracts	2,251					
<u>9945 Lot 77 Monger St Bencubbin</u>							
01	Wages	101					
79	Wages Overheads	95					
05	Insurance	675					
06	Water	517					
10	Materials	1,541					
11	Contracts	3,001					
<u>9947 Lot 247 Brown St Bencubbin</u>							
01	Wages	101					
79	Wages Overheads	95					
05	Insurance	675					
06	Water	1,563					
11	Contracts	501					

Budget 2018/19

Shire of Mt Marshall

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09 Housing

		Budget 2018/19		Actual 2017/18		Budget 2017/18	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<u>9948</u>	<u>Lot 28 Rowlands St Beacon</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
06	Water		608				
10	Materials		1,500				
11	Contracts		501				
<u>9949</u>	<u>Lot 1/93 Monger St Bencubbin</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
06	Water		670				
10	Materials		1,500				
11	Contracts		4,801				
<u>9950</u>	<u>Lot 2/93 Monger St Bencubbin</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
06	Water		636				
10	Materials		1,500				
11	Contracts		3,001				
<u>9951</u>	<u>Lot 1/92 Monger St Bencubbin</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
10	Materials		1,500				
11	Contracts		8,501				
<u>9952</u>	<u>Lot 2/92 Monger St Bencubbin</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
10	Materials		1,500				
11	Contracts		2,501				
<u>9967</u>	<u>92/93 Monger St Bencubbin</u>						
01	Wages		101				
79	Wages Overheads		95				
<u>9968</u>	<u>LOT 224 ROWLANDS STREET, BENCUBBIN</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		644				
06	Water		772				
07	Electricity		825				
10	Materials		250				
11	Contracts		251				
<u>9969</u>	<u>LOT 1/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
06	Water		899				
10	Materials		39				
11	Contracts		2,701				
<u>9970</u>	<u>LOT 2/800 BAXTER STREET, BENCUBBIN</u>						
01	Wages		101				
79	Wages Overheads		95				
05	Insurance		675				
06	Water		1,221				
10	Materials		39				
11	Contracts		3,001				
Total			151,457		255,703		243,054

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing

093 Community Housing

Operating Income

0932001 Community Housing Reimbursements
1362001 Rental Income - Housing Other

Total

0		(3,464)		0	
(46,200)		(46,245)		(35,400)	
(46,200)		(49,709)		(35,400)	

Operating Expenditure: Public Housing

0841123 Community Housing Maintenance

	65,128		183,681		176,775
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9957 Lot 101 Broadbent St. Beacon

01 Wages	453
79 Wages Overheads	425
18 Plant	88
19 Depreciation	38
05 Insurance	675
06 Water	2,165
10 Materials	1,500
11 Contracts	3,805

9958 Lot 87 Dunne St Beacon

01 Wages	78
79 Wages Overheads	73
05 Insurance	675
06 Water	1,407
10 Materials	1,500
11 Contracts	3,401

9959 Lot 30 Rowlands St Beacon

01 Wages	78
79 Wages Overheads	73
05 Insurance	675
06 Water	316
10 Materials	500
11 Contracts	501

9960 Lot 86 Dunne St Beacon

01 Wages	78
79 Wages Overheads	73
05 Insurance	675
06 Water	284
10 Materials	500
11 Contracts	9,751

9961 Lot 64 Brown St Bencubbin

01 Wages	78
79 Wages Overheads	73
05 Insurance	675
06 Water	724
10 Materials	1,500
11 Contracts	21,201

9962 Lot 3 Hammond St. Bencubbin

01 Wages	78
79 Wages Overheads	73
05 Insurance	675
06 Water	647
10 Materials	1,500
11 Contracts	801

9965 Lot 1/97 Monger St Bencubbin

01 Wages	78
79 Wages Overheads	73
05 Insurance	241
06 Water	265
10 Materials	500
11 Contracts	2,501

9966 Lot 2/97 Monger St Bencubbin

01 Wages	78
79 Wages Overheads	73
05 Insurance	241
06 Water	265
10 Materials	500
11 Contracts	2,501

Budget 2018/19

Shire of Mt Marshall

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09 Housing

		Budget 2018/19		Actual 2017/18		Budget 2017/18	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1361041	Maintenance - Housing - Other		12,677		46,254		21,908
	<u>9927 Lot 37 Rowlands St Beacon</u>						
01	Wages		78				
79	Wages Overheads		73				
10	Materials		1,500				
11	Contracts		3,001				
	<u>9928 Lot 38 Rowlands St Beacon</u>						
01	Wages		78				
79	Wages Overheads		73				
10	Materials		1,500				
11	Contracts		501				
	<u>9954 Lot 156 Brown St Bencubbin</u>						
01	Wages		78				
79	Wages Overheads		73				
05	Insurance		675				
06	Water		1,046				
10	Materials		1,500				
11	Contracts		2,501				
0931010	Loss on Disposal of Sale of Housing		63,500		46,056		85,000
	Proceeds	(37,500)					
	Written down value	101,000					
1361100	Depreciation Land & Buildings - Community Housing		15,600		15,565		15,200
Total			156,905		291,556		298,883

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

09 Housing

Transfers from Reserves

0841129	Transfer from Community Housing Reserve	0		(39,103)		(39,103)	
0914050	Transfer from Housing Reserve	0		0		0	
Total		0		(39,103)		(39,103)	

Other Capital Income

0931110	Proceeds on Disposal of Housing Properties	(37,500)		(35,429)		(20,000)	
0931120	Realisation on Disposal of Housing Properties	37,500		35,429		20,000	
Total		0		0		0	

Capital Expenditure

0913041	Land & Buildings - Staff Housing		51,000		0		0
	<u>8509 Lot 161 Brown Street, Bencubbin Capital Works</u>						
11	Contracts	13,000					
	<u>8522 Lot 77 Monger St Bencubbin Capital Works</u>						
11	Contracts	6,000					
	<u>8565 Lot 229 Murray St Bencubbin Capital Works</u>						
11	Contracts	12,000					
	<u>8566 Lot 28 Rowlands St Beacon Capital Works</u>						
11	Contracts	14,000					
	<u>8567 Lot 248 Brown Street Bencubbin Capital Works</u>						
11	Contracts	6,000					
0913042	Transfer to Housing Reserve		84,786		257,950		214,941
0913002	Principal Repayment on Loan 118		59,160		55,613		55,613
Total			194,946		313,563		270,553

09 Housing totals

Total Operating Income	(174,920)	(196,349)	(170,820)
Total Operating Expenditure	308,362	547,259	541,937
Total Transfers from Reserves	0	(39,103)	(39,103)
Total Other Capital Income	0	0	0
Total Capital Expenditure	194,946	313,563	270,553

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

101 Sanitation - Household Refuse

Operating Income

1012001 Charges - Residential Rubbish Collection
1022021 Charges - Recycling Collection

(53,900)		(52,125)		(51,750)	
(33,660)		(32,300)		(32,087)	
(87,560)		(84,425)		(83,837)	

Total

Operating Expenditure

1011001 Domestic Collection		25,284		24,364		24,558
<u>0100 Domestic Refuse Collection</u>						
01 Wages	97					
79 Wages Overheads	91					
10 Materials	1,933					
11 Contracts	23,163					
1011002 Recycling Kerbside Collection		29,068		28,038		25,981
<u>1002 Recycling Kerbside Collection</u>						
01 Wages	97					
79 Wages Overheads	91					
10 Materials	3,107					
11 Contracts	25,773					
1011011 Refuse Site Maintenance		27,116		25,768		43,279
<u>0101 Refuse Site Mtc</u>						
01 Wages	7,563					
79 Wages Overheads	7,101					
18 Plant	5,248					
19 Depreciation	2,998					
10 Materials	4,122					
11 Contracts	84					
1011051 Depreciation - Land & Buildings		1,700		1,692		1,700
1011400 Alloc Administration Expenses		15,629		14,243		15,633
Total		98,797		94,105		111,152

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

102 Sanitation - Other

Operating Income

1022001 Charges - Commercial Refuse Removal

(18,425)		(17,865)		(17,687)	
(18,425)		(17,865)		(17,687)	

Total

0

Operating Expenditure

1021001 Refuse Collection - Industrial & Commercial

1501 Commercial Refuse Collection Bencubbin

01 Wages 4,041

79 Wages Overheads 3,794

10 Materials 313

11 Contracts 3,838

1502 Commercial Refuse Collection Beacon

01 Wages 218

79 Wages Overheads 205

10 Materials 0

11 Contracts 2

1021011 Refuse Collection - Street Bins

1011 Refuse Collection Streets

01 Wages 397

79 Wages Overheads 373

10 Materials 418

11 Contracts 5,020

1021041 Waste & Recycling Education

0

0

0

1021052 Plant & Equipment Dep'n Sanitation

0

0

100

1021400 Alloc Administration Expenses

15,629

14,241

15,633

Total

34,248

30,686

33,834

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

103 Sewerage

Operating Income

1032011 Other Septic Tank Fees

0		(236)		0	
0		(236)		0	

Total

Operating Expenditure

1031011 Pressure Line Sewer Maintenance
 1031052 Plant & Equipment Dep'n Sewerage
 1031053 Sewage - Depreciation
 1031400 Alloc Administration Expenses

	1,000		0		1,000
	0		360		0
	600		599		600
	5,210		7,918		6,947
Total	6,810		8,984		8,547

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

104 Protection of Environment

Operating Income

1042006	Grant - Water Projects	0		(28,875)		(28,875)	
1042012	Reimbursement - Protection of Environment	(1,500)		(91)		(1,500)	
1042114	State NRM Grant Income	0		(20,000)		0	
Total		(1,500)		(48,966)		(30,375)	

Operating Expenditure

1041081	Landcare Expenses - Other		15,000		16,580		15,000
1041091	Insurance		50		37		0
1041111	Community Greenhouse Operation		256		248		200
	<u>1063 Community Greenhouse</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	227					
	06 Water	29					
	10 Materials	0					
	11 Contracts	0					
1041114	State NRM Grant Expenditure		4,010		15,990		0
1041151	Tree Planting/Gravel Pit Rehabilitation		2,955		0		3,000
	<u>0114 Tree Planting</u>						
	01 Wages	416					
	79 Wages Overheads	391					
	18 Plant	453					
	19 Depreciation	206					
	10 Materials	1,485					
	11 Contracts	4					
1041400	Alloc Administration Expense		10,419		9,505		10,420
1042061	Depreciation Prot. Environment Land & Bldgs.		1,500		1,465		2,600
1042062	Depreciation Prot. Environment Furn & Equip.		0		0		0
1042063	Depreciation Prot. Environment Plant & Equip.		5,300		5,265		6,400
Total			39,490		49,090		37,620

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

105 Town Planning

Operating Income

1052001 Town Planning Fees

(1,500)		(1,699)		(1,500)	
(1,500)		(1,699)		(1,500)	

Total

Operating Expenditure

1051001 Town Planning - External Consulting

1051400 Alloc Administration Expenses

	900		830		9,300
	8,679		7,915		8,680
	9,579		8,745		17,980

Total

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

106 Other Community Amenities

Operating Income

1062001 Cemetery Charges	(1,000)		(724)		(500)
1062011 Portable Toilet Charges	(1,000)		(507)		(1,000)
1062021 Community Bus Charges	(6,000)		(4,925)		(5,000)
1062031 Cemeteries Tree Planting Grant	(1,000)		0		0
Total	(9,000)		(6,156)		(6,500)

Operating Expenditure

1061001 Cemeteries		16,204		2,631		5,612
<u>1081 Bencubbin Cemetery</u>						
01 Wages	3,010					
79 Wages Overheads	2,826					
18 Plant	154					
19 Depreciation	92					
05 Insurance	11					
10 Materials	0					
11 Contracts	4,034					
<u>1082 Beacon Cemetery</u>						
01 Wages	3,071					
79 Wages Overheads	2,883					
18 Plant	0					
19 Depreciation	0					
05 Insurance	11					
06 Water	78					
10 Materials	0					
11 Contracts	34					
1061011 Portable Toilets		5,839		4,376		2,652
<u>0109 Portable Toilets</u>						
01 Wages	683					
79 Wages Overheads	641					
18 Plant	4,507					
10 Materials	0					
11 Contracts	8					
1061021 Public Toilets		11,888		10,388		15,507
<u>0102 Bencubbin Public Toilets</u>						
01 Wages	2,635					
79 Wages Overheads	2,474					
05 Insurance	285					
06 Water	461					
07 Electricity	861					
10 Materials	556					
11 Contracts	1,198					
<u>0106 Beacon Public Toilets</u>						
01 Wages	1,418					
79 Wages Overheads	1,331					
05 Insurance	44					
10 Materials	32					
11 Contracts	593					
1061031 Community Buses		10,591		5,429		7,300
<u>0103 Beacon Community Bus</u>						
18 Plant	5,591					
<u>0107 Bencubbin Community Bus</u>						
18 Plant	5,000					
1061051 Depreciation Other Comm Amen.Land & Bldg		3,500		3,481		3,100
1061061 Depreciation Other Comm Amen. Plant & Equ.		2,000		2,000		3,100
1061062 Depreciation Other community Amen. Infra Other		900		927		800
1061400 Alloc Administration Expenses		10,419		9,503		10,420
Total		61,341		38,735		48,491

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

10 Community Amenities

Transfers from Reserves

1063008 Transfer from Community Bus Reserve

Total

(100,000)		0		0	
(100,000)		0		0	

Capital Expenditure

1043001 Land & Buildings - Community Amenities

8549 Cemetery & Memorial Works

11 Contracts

Beacon Cemetary Shelter & Bencubbin War Memorial

5,000

1063009 Transfer to Community Bus Reserve

1064001 Beacon and Bencubbin Water Collection Projects

1064002 Purchase of Plant

Community Bus

Total

	5,000		0		5,000
	2,946		2,775		2,877
	0		62,344		57,750
	100,000		13,005		12,000
	107,946		78,123		77,627

10 Community Amenities Totals

Total Operating Income

Total Operating Expenditure

Transfers from Reserves

Total Capital Income

Total Capital Expenditure

(117,985)	(159,347)	(139,899)
250,265	230,345	257,623
(100,000)		
0	0	0
107,946	78,123	77,627

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

111 Public Halls & Civic Centres

Operating Income

1112001	Bencubbin Hall - Shop Rental	(3,355)		(3,355)		(3,355)	
1112003	Public Halls Reimbursements	0		0		0	
1112004	Bencubbin Hall Roof Grant	(13,333)		0		0	
1112011	Contributions to Sturt Pea House	0		(164)		0	
Total		(16,688)		(3,518)		(3,355)	

Operating Expenditure

1111001	Bencubbin Hall		12,541		15,394		9,618
	<u>1111 Bencubbin Hall</u>						
	01 Wages	3,234					
	79 Wages Overheads	3,036					
	05 Insurance	1,576					
	06 Water	659					
	10 Materials	1,000					
	11 Contracts	3,036					
1111011	Beacon Hall		10,346		28,153		17,397
	<u>1112 Beacon Hall</u>						
	01 Wages	1,418					
	79 Wages Overheads	1,331					
	05 Insurance	2,006					
	06 Water	2,575					
	10 Materials	1,000					
	11 Contracts	2,016					
1111031	Gabbin Hall		1,453		1,210		1,100
	<u>1113 Gabbin Hall</u>						
	01 Wages	194					
	79 Wages Overheads	182					
	05 Insurance	425					
	06 Water	15					
	07 Electricity	258					
	10 Materials	100					
	11 Contracts	279					
1111041	Welbungin Hall		1,579		6,021		700
	<u>1114 Welbungin Hall</u>						
	01 Wages	194					
	79 Wages Overheads	182					
	05 Insurance	449					
	10 Materials	359					
	11 Contracts	395					
1111051	Wialki Hall		753		731		1,250
	<u>1115 Wialki Hall</u>						
	05 Insurance	424					
	07 Electricity	143					
	10 Materials	77					
	11 Contracts	109					
1111061	Sturt Pea House Expenses		8,415		7,135		6,046
	<u>1116 Sturt Pea House</u>						
	01 Wages	1,815					
	79 Wages Overheads	1,704					
	18 Plant	47					
	19 Depreciation	16					
	05 Insurance	644					
	06 Water	465					
	07 Electricity	654					
	10 Materials	1,500					
	11 Contracts	1,570					
1111091	Depreciation Halls Land & Buildings		115,200		115,195		58,000
1111092	Depreciation Halls Furniture & Equipment		300		300		300
1111093	Depreciation Halls Infra Other		50		40		50
1111400	Alloc Administration Expenses		17,369		15,829		17,367
Total			168,006		190,007		111,828

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

112 Swimming Areas

Operating Income

1122001 Government Grant - Operational
1122011 Aquatic Centre Fees

Total

0		0		0	
0		0		0	
0		0		0	

Operating Expenditure

1121001 Aquatic Centre Salaries
1121011 Aquatic Centre - Superannuation
1121012 Accrued LSL - Aquatic Centre
1121021 Aquatic Centre - Water
1121031 Aquatic Centre - Electricity
1121041 Aquatic Centre - Chemicals
1121051 Aquatic Centre - Bus Subsidy
1121061 Aquatic Centre - Other
1121081 Aquatic Centre - Long Service Leave
1121101 Aquatic Centre Insurance W/Comp & Building
1121111 Aquatic Centre - Maintenance

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	2,000
800	797	1,000	
0	0	0	
11,700	11,718	10,000	
2,000	55,493	45,000	
0	(3,273)	0	
2,000	2,040	2,100	
144	204	1,645	

0116 Aquatic Centre Mtc

10 Materials

11 Contracts

97

47

1121121 Aquatic Centre - Protective Clothing
1121131 Aquatic Centre Staff Training
1121151 Depreciation Swimming Areas Land & Bldgs
1121152 Depreciation Swimming Areas Plant & Equip
1121153 Depreciation Swimming Areas Furn & Equip
1121154 Depreciation Swimming Areas - Infra Other
1121400 Alloc Administration Expenses

0	0	250	
0	0	0	
5,500	5,471	5,100	
0	0	0	
2,300	2,289	2,400	
16,500	16,460	17,000	
17,369	22,153	19,100	

Total

58,313	113,351	105,595	
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Budget 2018/19
Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

114 Libraries

Operating Income

1142001 Lost & Damaged Books - Charges

Total

(200)		(218)		(200)	
(200)		(218)		(200)	

Operating Expenditure

1141111 Library Maintenance

1211 Library Bencubbin

05 Insurance

10 Materials

11 Contracts

82

500

1,500

1212 Library Beacon

05 Insurance

10 Materials

11 Contracts

60

500

14,000

1141112 Wages & Superannuation Library

1141400 Alloc Administration Expenses

Total

	16,642		14,660		17,000
	8,154		8,863		7,996
	34,727		33,232		36,474
	59,523		56,754		61,470

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

115 Other Culture

Operating Income

1152001 Charges - History Books

Total

(50)		(624)		(50)	
(50)		(624)		(50)	

Operating Expenditure

1151001 Agricultural Society

1381 Agricultural Society

01 Wages

325

79 Wages Overheads

305

05 Insurance

862

10 Materials

7,725

11 Contracts

126

1151011 Exhibition Pavillion & Showgrounds

10 Materials

150

11 Contracts

5,500

1151021 Museums

1382 Museum Bencubbin

05 Insurance

292

10 Materials

1,000

11 Contracts

167

1151031 Mt Marshall History Working Group

1151032 Sandalwood Drays

1151061 Beacon Theatre Arts

1151066 Pergandes Sheepyards

01 Wages

1,136

01 Wages Overheads

1,067

10 Materials

2,500

1151400 Alloc Administration Expenses

Total

	9,343		8,455		8,500
	5,650		166		0
	1,459		560		3,070
	3,000		2,500		3,000
	0		58		0
	3,000		0		3,000
	4,703		981		3,487
	8,679		7,917		8,680
	35,834		20,638		29,737

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

117 Other Recreation Facilities & Projects

Operating Income

1172023 Grant - Kids Sport

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

Total

Operating Expenditure

1171030 Kidsport Expenditure

1171031	Youth/Senior Activities
1171082	Car Rally Bencubbin 360

1171 CAR RALLY PREPARATIONS

01 Wages

2,103

79 *Wages Overheads*

1,975

18 *Plant*

308

19 Depreciation

143

10 Materials

183

11 Contracts

9,146

[illegible]

1171083 Australia Day Celebrations

	0		615		1,740
	750		0		750
	13,858		13,368		17,064
3					
5					
3					
3					
3					
3					
	3,000		1,345		1,500
	17,608		15,328		21,054

Total

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

118 Parks & Gardens

Operating Income

Total

0		0		0	
0		0		0	

Operating Expenditure

1181001	Parks & Gardens - Bencubbin		61,591	43,956	59,612
1181	<u>Parks & Gardens Bencubbin</u>				
01	Wages	25,307			
79	Wages Overheads	23,761			
18	Plant	1,261			
19	Depreciation	615			
05	Insurance	96			
06	Water	1,271			
07	Electricity	499			
10	Materials	2,500			
11	Contracts	6,281			
1181011	Parks & Gardens - Beacon		35,955	41,142	26,817
1182	<u>Parks & Gardens Beacon</u>				
01	Wages	16,626			
79	Wages Overheads	15,610			
18	Plant	475			
19	Depreciation	226			
07	Electricity	175			
10	Materials	2,658			
11	Contracts	185			
1181021	Parks & Gardens - Admin Office		3,772	3,116	2,500
1183	<u>ADMIN OFFICE GARDEN</u>				
01	Wages	1,218			
79	Wages Overheads	1,144			
10	Materials	1,397			
11	Contracts	13			
1181041	Reserve - Marshall Rock		2,496	1,372	4,735
1186	<u>Parks & Gardens Marshall Rock</u>				
01	Wages	802			
79	Wages Overheads	753			
18	Plant	64			
19	Depreciation	26			
05	Insurance	44			
10	Materials	0			
11	Contracts	807			
1181042	Billiburning Rock Reserve		3,965	3,724	2,849
01	Wages	1,529			
01	Wages Overheads	1,436			
10	Materials	1,000			
1181061	Depreciation - Land & Buildings		0	0	200
1181063	Depreciation Infrastructure Other		100	60	100
Total			107,879	93,369	96,812

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

119 Sporting Facilities

Operating Income

1192001	Reimbursements - Sporting Facilities	(15,024)		(8,809)		(22,544)	
1192035	Grant Funding - Recreation Centres	(10,000)		0		0	
1192038	Interest received on Self Supporting Loan 122 BCRC	(9,214)		(9,544)		0	
1192034	Gymnasium Income	(6,900)		(2,639)		(6,900)	
Total		(41,138)		(20,992)		(29,444)	

Operating Expenditure

1191001	Recreation Ground - Bencubbin		99,253		104,123		90,030
<u>1191</u>	<u>Bencubbin Recreation Ground</u>						
01	Wages	21,453					
79	Wages Overheads	20,142					
18	Plant	5,080					
19	Depreciation	2,502					
05	Insurance	4,553					
06	Water	1,993					
07	Electricity	9,022					
10	Materials	29,270					
11	Contracts	5,238					
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		15,944		17,408		16,515
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		18,107		18,634		28,300
1191004	Loan 122 Interest Repayment Bencubbin Recreation Complex		9,214		9,482		0
1191011	Recreation Ground - Beacon		94,822		87,663		90,847
<u>1192</u>	<u>Beacon Recreation Ground</u>						
01	Wages	19,065					
79	Wages Overheads	17,900					
18	Plant	1,195					
19	Depreciation	554					
05	Insurance	3,903					
06	Water	15,000					
07	Electricity	5,001					
10	Materials	11,992					
11	Contracts	20,212					
1191021	Welbungin Tennis Courts		810		787		1,000
<u>1193</u>	<u>Welbungin Tennis Courts</u>						
06	Water	86					
07	Electricity	647					
10	Materials	77					
11	Contracts	0					
1191031	Wialki Golf Course		535		520		600
<u>1195</u>	<u>Wialki Golf Club</u>						
05	Insurance	374					
07	Electricity	71					
10	Materials	0					
11	Contracts	90					
1191034	Gymnasium Expense		8,439		9,094		8,500
<u>1118</u>	<u>BENCUBBIN GYMNASIUM</u>						
01	Wages	1,318					
79	Wages Overheads	1,237					
07	Electricity	486					
10	Materials	1,000					
11	Contracts	1,015					
<u>1119</u>	<u>BEACON GYMNASIUM</u>						
01	Wages	709					
79	Wages Overheads	666					
10	Materials	1,000					
11	Contracts	1,008					

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

11 Recreation and Culture

		Budget 2018/19		Actual 2017/18		Budget 2017/18	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1191040	Bencubbin Golf Club Mowing		907		0		2,500
	<u>1199 Bencubbin Golf Club - maintenance</u>						
01	Wages		218				
79	Wages Overheads		205				
18	Plant		365				
19	Depreciation		117				
10	Materials		0				
11	Contracts		2				
1191041	Land & Buildings Depn		77,400		77,416		67,400
1191051	Furniture & Equipment Depn Sporting Fac.		7,200		7,246		7,200
1191052	Plant & Equipment Depreciation Sporting Fac.		3,700		3,704		5,300
1191053	Ovals & Parks - Depreciation		33,800		33,847		33,800
1191054	Infrastructure Other - Depreciation		23,000		23,005		22,500
1191061	Bencubbin Go Kart Track		579		344		1,000
	<u>1197 Bencubbin Go Kart Track</u>						
01	Wages		54				
79	Wages Overheads		51				
18	Plant		91				
19	Depreciation		29				
07	Electricity		354				
1191099	Contribution to Central Wheatbelt Football League Executive Officer Position		2,500		2,500		2,500
1191100	Club Support Funding		12,000		9,300		12,000
1191400	Alloc Administration Expenses		31,258		30,060		33,002
Total			439,468		435,133		422,994

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

11 Recreation and Culture

Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	0		(1,158,847)		(1,128,847)	
1113043	Transfer from Public Amenities & Buildings Reserve	(51,667)		(308,700)		(308,700)	
		(51,667)		(1,467,547)		(1,437,547)	

Other Capital Income

1192037	NSRF Grant Bencubbin Recreation Complex Redevelopment	0		(917,400)		(917,400)	
1194001	Bencubbin CRC Cash Contribution to Complex Redevelopment	0		(100,000)		(100,000)	
1194005	Principal Received on Self Supporting Loan 122 - BCRC	(8,824)		(8,494)		(8,494)	
		(8,824)		(1,025,894)		(1,025,894)	

Capital Expenditure

1063010	Transfer to Public Amenities/Bldg Reserve		6,370		11,503		13,800
1113040	Transfer to Bencubbin Recreation Complex Reserve		102		24,274		28,466
1113041	Land & Buildings - Halls & Civic Centres		40,000		0		0
	<u>8196 Bencubbin Hall Capital Works</u>						
11	Contracts	40,000					
1123055	Transfer to Bencubbin Aquatic Centre Reserve		63,501		71,845		71,704
1153002	Old Police Station Museum Capital Expenditure		15,000		0		0
11	Contracts	15,000					
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment		15,270		14,699		14,699
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)		17,342		16,693		16,693
1193041	Land & Buildings - Sporting Facilities		52,000		2,873		15,000
	<u>Bencubbin Sporting Complex Disabled Access Ramp (Job 8275)</u>						
11	Contracts	20,000					
	<u>Bencubbin Sporting Complex Landscaping & Footpaths (Job 8275)</u>						
10	Materials	5,000					
11	Contracts	10,000					
	<u>Bencubbin Sporting Complex Oven (Job 8275)</u>						
10	Materials	7,000					
11	Contracts	2,000					
	<u>Beacon Recreation Ground Water Tanks (Job 8559)</u>						
10	Materials	8,000					
1193045	Loan 122 Principal Repayment Bencubbin Recreation Complex		8,824		8,494		8,494
1193051	Infrastructure Other Purchases		0		26,333		30,000
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment		10,000		2,449,733		2,447,761
Total			228,409		2,626,447		2,646,618

11 Recreation and Culture Totals

Total Operating Income	(58,076)	(25,352)	(34,049)
Total Operating Expenditure	886,631	924,580	849,490
Total Transfers from Reserves/Debenture Proceeds	(51,667)	(1,467,547)	(1,437,547)
Total Capital Income	(8,824)	(1,025,894)	(1,025,894)
Total Capital Expenditure	228,409	2,626,447	2,646,618

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

12 Transport

122 Roads, Streets & Infrastructure

Operating Income

1222001 MRWA State Road Projects - Regional Road Group

1222011 MRWA Direct Grant

1222021 MRWA Black Spot Grant

1222031 Federal - Roads to Recovery Funding

(423,520)		(617,041)		(617,041)	
(122,000)		(113,828)		(91,061)	
0		(25,320)		(25,320)	
(436,679)		(793,031)		(1,026,306)	
(982,199)		(1,549,220)		(1,759,728)	

Operating Expenditure

1221001 Council Road Maintenance

Note: Road Maintenance Job Numbers at end of this Schedule

		758,466		730,886		720,807
01 Wages	223,417					
79 Wages Overheads	209,770					
18 Plant	138,534					
19 Depreciation	22,512					
10 Materials	25,000					
11 Sub Contractors	139,233					
1221021 Depot Maintenance		20,384		25,895		18,427
1221 DEPT MAINTENANCE						
01 Wages	4,415					
79 Wages Overheads	4,145					
18 Plant	1,005					
19 Depreciation	388					
05 Insurance	2,454					
06 Water	264					
07 Electricity	3,788					
10 Materials	810					
11 Contracts	3,115					
1221045 Bencubbin Main Street Beautification		7,415		15,479		15,283
01 Wages	730					
79 Wages Overheads	685					
18 Plant	3,000					
19 Depreciation	1,000					
10 Materials	2,000					
1221055 Beacon Main Street Beautification		8,009		2,354		15,040
01 Wages	1,036					
79 Wages Overheads	973					
18 Plant	3,000					
19 Depreciation	1,000					
10 Materials	2,000					
1221061 Street Cleaning		31,766		44,841		51,384
1223 Street Cleaning						
01 Wages	14,825					
79 Wages Overheads	13,919					
18 Plant	1,117					
19 Depreciation	452					
10 Materials	464					
11 Contracts	989					
1221071 Street Trees		6,635		5,720		200
1224 Street Trees						
01 Wages	381					
79 Wages Overheads	358					
11 Contracts	5,896					
1221091 Traffic Signs & Control Equipment		11,407		8,005		15,000
1225 Traffic Signs & Control Equipment						
01 Wages	1,699					
79 Wages Overheads	1,595					
10 Materials	7,883					
11 Contracts	230					
1221101 Street Lighting		26,940		26,113		25,600
1221161 Land & Buildings Depn		9,300		9,272		10,000
1221171 Plant & Equipment Depn		6,200		6,155		7,200
1221191 Infrastructure Depn		1,742,800		1,742,762		1,671,900
1221211 Footpaths & Kerbing Depn		14,800		14,787		15,000
1221400 Alloc Administration Expense		55,566		50,629		55,574
Total		2,699,688		2,682,898		2,621,415

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

12 Transport

Capital Expenditure

Roads

1223055	Footpath Construction			20,000		15,995		20,000
	<i>Brown St, Bencubbin</i>							
1223021	Roads to Recovery Road Works			456,000		963,829		918,567
R2R033	Welbungin South Rd 1 - SLK 0.05 to 0.37	49,000						
	01 Wages	12,724						
	79 Wages Overheads	11,947						
	18 Plant	11,540						
	19 Depreciation	6,080						
	10 Materials	1,860						
	11 Contracts	<u>4,849</u>						
R2R034	Welbungin South Rd 2 - SLK 1.10 to 2.05	98,000						
	01 Wages	12,724						
	79 Wages Overheads	11,947						
	18 Plant	17,570						
	19 Depreciation	6,390						
	10 Materials	3,800						
	11 Contracts	<u>45,569</u>						
R2R035	Welbungin South Rd 3 - SLK 3.35 to 4.58	120,000						
	01 Wages	12,724						
	79 Wages Overheads	11,947						
	18 Plant	20,189						
	19 Depreciation	5,438						
	10 Materials	4,059						
	11 Contracts	<u>65,643</u>						
R2R036	Welbungin South Rd 4 - SLK 5.30 - 6.32	104,000						
	01 Wages	12,724						
	79 Wages Overheads	11,947						
	18 Plant	19,246						
	19 Depreciation	5,538						
	10 Materials	2,736						
	11 Contracts	<u>51,809</u>						
R2R037	Welbungin South Rd 5 - SLK 6.44 to 7.22	85,000						
	01 Wages	12,724						
	79 Wages Overheads	11,947						
	18 Plant	16,283						
	19 Depreciation	8,924						
	10 Materials	3,315						
	11 Contracts	<u>31,807</u>						
1E+06	State Road Projects Grant			923,400		992,052		1,163,861
RRG007	Koorda Bulfinch Rd - SLK 40.29 to 42.39	273,000						
	01 Wages	24,947						
	79 Wages Overheads	23,423						
	18 Plant	38,417						
	19 Depreciation	7,925						
	10 Materials	3,880						
	11 Contracts	<u>174,408</u>						
RRG008	Koorda Bulfinch Rd - SLK 0.00 to 4.20	534,000						
	01 Wages	62,454						
	79 Wages Overheads	58,638						
	18 Plant	87,999						
	19 Depreciation	19,001						
	10 Materials	7,400						
	11 Contracts	<u>298,508</u>						
RRG009	Burakin Wialki Rd - 48.44 to 48.82 & 49.72 to 50.11	116,400						
	01 Wages	11,622						
	79 Wages Overheads	10,912						
	18 Plant	22,149						
	19 Depreciation	6,565						
	10 Materials	3,949						
	11 Contracts	<u>61,203</u>						

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

12 Transport

			Budget 2018/19		Actual 2017/18		Budget 2017/18	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
1E+06 Municipal Road Construction				294,000		212,885		89,800
RCC013	Welbungin South Rd 6 - SLK 0.37 to 1.10	30,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	30,000						
RCC014	Welbungin South Rd 7 - SLK 2.05 - 3.35	53,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	53,000						
RCC015	Welbungin South Rd 8 - SLK 4.58 to 5.30	30,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	30,000						
RCC016	Welbungin South Rd 9 - SLK 6.32 to 6.44	5,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	5,000						
RCC017	Beacon Back Road - SLK 1.30 to 2.10	42,000						
	01 Wages	10,608						
	79 Wages Overheads	9,960						
	18 Plant	11,757						
	19 Depreciation	6,187						
	10 Materials	3,370						
	11 Contracts	118						
RCC018	Powell St Realignment	48,000						
	01 Wages	9,320						
	79 Wages Overheads	8,751						
	18 Plant	8,922						
	19 Depreciation	4,895						
	10 Materials	5,452						
	11 Contracts	10,660						
RCC019	Rowlands St, Beacon	57,000						
	01 Wages	11,994						
	79 Wages Overheads	11,261						
	18 Plant	10,299						
	19 Depreciation	5,305						
	10 Materials	1,268						
	11 Contracts	16,873						
RCC020	Grylls Rd 2 - SLK 16.37 to 16.95	29,000						
	01 Wages	6,488						
	79 Wages Overheads	6,092						
	18 Plant	10,272						
	19 Depreciation	5,072						
	10 Materials	1,004						
	11 Contracts	72						
				1,693,400		2,184,761		2,192,228

12 Transport

Detail 18/19

123 Road Plant Purchases					
Operating Income					
1232001 Profit on Disposal of Assets		0	(17,023)	0	
		0	(17,023)	0	
Operating Expenditure					
1231001 Loss on Disposal of Assets					
Ford Ranger XLS D/Cab	0	72,000		4,107	48,000
Proceeds	(30,000)				
Written Down Value	<u>30,000</u>				
Mitsubishi Triton MM279	2,000				
Proceeds	(10,000)				
Written Down Value	<u>12,000</u>				
Mitsubishi Triton MM254	2,000				
Proceeds	(10,000)				
Written Down Value	<u>12,000</u>				
Grader MM349	35,000				
Proceeds	(70,000)				
Written Down Value	<u>105,000</u>				
Grader MM5081	33,000				
Proceeds	(70,000)				
Written Down Value	<u>103,000</u>				
Total		72,000		4,107	48,000
Capital Income					
1234001 Proceeds From Disposal of Asset		(190,000)	(69,091)	(120,000)	
1234002 Realisation On Disposal of Asset		<u>190,000</u>	<u>69,091</u>	<u>120,000</u>	
		0	0	0	
Transfers from Reserve					
1234003 Transfer from Plant Replacement Reserve		(295,550)	(73,000)	(73,000)	
		(295,550)	(73,000)	(73,000)	
Capital Expenditure					
1223041 Plant Purchases					
Grader MM349	355,000	730,000		86,606	440,000
Grader MM5081	<u>375,000</u>				
1223042 Motor Vehicle Purchases		119,000		86,744	97,000
Utility - MM73	52,000				
Utility - MM279	35,000				
Utility - MM254	<u>32,000</u>				
1233043 Transfer to Plant Replacement Reserve		16,129		294,788	10,585
Total		865,129		468,137	547,585

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

12 Transport

124 DPI Licensing

Operating Income

1242021 Agent's Commission - Licensing

(7,900)

(7,949)

(6,800)

1242031 Reimbursement - Licencing

0

(497)

0

Total

(7,900)

(8,446)

(6,800)

Operating Expenditure

1241011 Licensing Online Agency

800

767

1,000

1241400 Allocate Admin Expenses - Transport

62,515

56,969

62,520

Total

63,315

57,736

63,520

[illegible]

12 Transport

Capital Expenditure					
1253001 Beacon Airstrip Upgrade		489,000		491	400,000
Total		489,000		491	400,000

12 Transport Totals

Total Operating Income	(1,218,399)	(1,660,389)	(2,006,528)	0
Total Operating Expenditure	2,870,287	2,780,258	2,771,956	
Transfers From Reserves	(295,550)	(73,000)	(73,000)	
Total Capital Income	0	0	0	
Total Capital Expenditure	3,047,529	2,653,389	3,139,813	

Budget 2018/19
Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

131 Rural Services

Operating Expenditure

1311001	Noxious Weed Control		7,977		11,101		6,199
	<u>0132 Noxious Weeds/Plants</u>						
	01 Wages	3,341					
	79 Wages Overheads	3,137					
	18 Plant	278					
	10 Materials	1,462					
	11 Contracts	37					
1311011	Vermin Control expenses		0		0		200
1311400	Alloc Administration Expenses		6,950		6,338		6,947
Total			14,927		17,439		13,346

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

132 Tourism

Operating Income

1322001	Tourism Reimbursement & Minor Income	0	(218)	0	
1322021	Fees received - Bencubbin Cabins	(19,200)	(19,230)	(32,400)	
1322031	Fees received - Beacon Cabins	(22,300)	(22,310)	(33,300)	
1322035	Short Term Accommodation Units Income	(5,000)	0	0	
1322041	Fees received - Bencubbin Caravan Park	(3,900)	(3,874)	(1,400)	
1322051	Fees received - Beacon Caravan Park	(10,300)	(10,337)	(20,200)	
1322081	Grant - Lake McDermott Feasibility Study	0	0	0	
Total		(60,700)	(55,969)	(87,300)	

Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		36,368	39,081	41,154
	<u>1341 CARAVAN PARK BENCUBBIN</u>				
01	Wages	5,152			
79	Wages Overheads	4,837			
18	Plant	278			
19	Depreciation	161			
05	Insurance	298			
06	Water	4,108			
07	Electricity	10,377			
10	Materials	3,000			
11	Contracts	8,157			
1321011	Caravan Park - Beacon		14,086	17,318	43,759
	<u>1342 CARAVAN PARK BEACON</u>				
01	Wages	481			
79	Wages Overheads	452			
18	Plant	0			
19	Depreciation	0			
05	Insurance	483			
06	Water	1,444			
07	Electricity	3,721			
10	Materials	3,000			
11	Contracts	4,505			
1321012	Caravan Park Vouchers		4,800	4,830	5,300
1321021	Caravan Park - Bencubbin Cabins expenses		10,140	17,169	7,705
	<u>1344 Cabins Bencubbin Caravan Park</u>				
01	Wages	1,318			
79	Wages Overheads	1,237			
18	Plant	0			
19	Depreciation	0			
05	Insurance	327			
10	Materials	1,626			
11	Contracts	5,632			
1321031	Caravan Park - Beacon Cabins expenses		16,015	20,703	10,450
	<u>1343 Cabins Beacon Caravan Park</u>				
01	Wages	1,318			
79	Wages Overheads	1,237			
18	Plant	0			
19	Depreciation	0			
05	Insurance	445			
10	Materials	3,000			
11	Contracts	10,015			
1321035	Short Term Accommodation Units Expenditure		12,296	0	0
	<u>9963 Lot 166 Collins St, Bencubbin</u>				
01	Wages	659			
79	Wages Overheads	619			
18	Plant	51			
19	Depreciation	31			
05	Insurance	230			
06	Water	159			
07	Electricity	1,009			
10	Materials	1,500			
11	Contracts	507			
	<u>9964 Lot 167 Collins St, Bencubbin</u>				
01	Wages	659			
79	Wages Overheads	619			
18	Plant	69			
19	Depreciation	41			
05	Insurance	230			
06	Water	159			
07	Electricity	747			
10	Materials	1,000			
11	Contracts	4,007			

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

		Budget 2018/19		Actual 2017/18		Budget 2017/18	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
13 Economic Services							
1321051	Area Promotion		7,500		4,463		7,500
1321061	NEW Travel		8,000		6,992		8,000
1321071	Tourism Signs		1,184		535		500
	<u>1321 Tourism Signs</u>						
01	Wages						
79	Wages Overheads						
18	Plant						
19	Depreciation						
10	Materials						
11	Contracts						
1321081	Information Bays		3,223		2,627		1,200
	<u>0135 Information Bays</u>						
01	Wages						
79	Wages Overheads						
18	Plant						
19	Depreciation						
10	Materials						
11	Contracts						
1321101	Land & Buildings Depn		3,400		3,397		10,900
1321121	Furniture & Equipment Depn		0		0		700
1321400	Alloc Administration Expenses		24,308		23,729		26,053
Total			141,320		140,842		163,221

Budget 2018/19
Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

133 Building Control

Operating Income

1332001	Charges - Building Permits	(3,100)		(3,087)		(1,200)	
1332011	Charges - BCITF - Received	(600)		(640)		0	
1332031	Charges - BRB	(4,000)		(3,987)		(500)	
		(7,700)		(7,715)		(1,700)	

Operating Expenditure

1331001	Control Expenses - Building		0		0		1,500
1331011	BCITF - Remittance		600		575		250
1331012	BRB Remittance		3,900		3,947		0
1331400	Alloc Administration Expenses		18,234		16,615		18,242
Total			22,734		21,137		19,992

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

135 Other Economic Services

Operating Income

1352001	Rent - Sandalwood Shops	(5,100)		(5,081)		(5,000)	
1352011	Reimbursements - Sandalwood Shops	(527)		(410)		(500)	
1352021	Beacon Barracks - Income	(4,650)		(9,275)		(30,400)	
1352033	STANDPIPE WATER REIMBURSEMENT	(200)		(212)		0	
1352041	Economic Services - Contributions & Reimbursements	0		(15,950)		0	
1352034	AA Dams Grant	(25,000)		0		(25,000)	
1352051	Lease - Lot 39 Monger St	(5,673)		(5,564)		(6,240)	
1352052	Rent - Bencubbin CRC	(1,560)		(2,600)		(2,400)	
1352053	Grant - Solar Instalation Bencubbin CRC	(10,000)		0		0	
1372051	Lease - Geraldton Fuels	(3,497)		(3,395)		(3,395)	
Total		(56,207)		(42,487)		(72,935)	

Operating Expenditure

1341501	Economic Development Officer - Salaries		22,630		9,159		22,379
1341511	Economic Development Officer - Superannuation		2,150		398		2,126
1341541	Economic Development Officer - Conferences & Training		500		65		500
1341561	Economic Development - Other Expenses		1,000		436		1,000
1341562	Economic Development Fund		65,000		58,264		120,000
	<i>Includes Beacon Concert \$15,000</i>						
1351001	Water Supply - Standpipes		12,726		11,913		40,000
	<u>1351 Water Supply - Standpipes</u>						
	05 Insurance	89					
	06 Water	10,000					
	11 Contracts	2,637					
1351011	Sandalwood Shops		5,109		4,809		7,150
	<u>0140 Monger Street Shops</u>						
	05 Insurance	929					
	06 Water	1,153					
	07 Electricity	527					
	10 Materials	1,500					
	11 Contracts	1,000					
1351021	Land & Buildings Depn		16,400		16,378		11,500
1351022	Plant & Equipment - Depreciation		300		300		300
1351024	Depreciation Infrastructure Other		1,800		1,820		1,900
1351031	Beacon Barracks - Expense		6,766		17,558		37,685
	<u>0951 Beacon Barracks Expenditure</u>						
	01 Wages	109					
	79 Wages Overheads	102					
	18 Plant	34					
	19 Depreciation	20					
	05 Insurance	634					
	06 Water	89					
	07 Electricity	894					
	10 Materials	781					
	11 Contracts	4,104					
1351061	Bencubbin Community Resource Centre		1,553		1,508		1,400
	<u>1383 BENCUBBIN COMMUNITY RESOURCE CENTRE</u>						
	05 Insurance	1,379					
	10 Materials	77					
	11 Contracts	97					
1351071	Industrial Shed - Lot 39 Monger St		2,700		2,625		2,600
	11 Contracts	-					
	05 Insurance	500					
	15 Rates	2,200					
1351081	Ongoing ATM Fees		1,500		1,319		1,500
1351400	Alloc Administration Expenses		20,838		23,729		26,053
1371001	Caltex Fuel Depot - Lot 3000		1,300		1,300		1,300
Total			162,272		151,578		277,392

Budget 2018/19
Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

137 Workers Camp Bencubbin

Operating Income

1372001 Bencubbin Workers Camp - Rental Income

(60,000)		(67,080)		(60,000)	
(60,000)		(67,080)		(60,000)	

Total

Operating Expenditure

1371002 Bencubbin Workers Camp - Cleaning Expenses

8539 Bencubbin Workers Camp - Cleaning Expenses

01 Wages

12,029

79 Wages Overheads

11,294

10 Materials

2,000

11 Contracts

634

	25,957		27,064		23,857
	0		0		1,000
	2,500		10,941		15,000
	6,800		6,800		6,900
	38,207		37,950		41,680
	73,464		82,754		88,437

1371004 Bencubbin Workers Camp - Insurance

1371005 Bencubbin Workers Camp - Repairs & Maintenance

1371101 Bencubbin Workers Camp - Depreciation

1371102 Bencubbin Workers Camp - Admin Allocation

Total

Budget 2018/19						
Shire of Mt Marshall						
Detail 18/19	Budget 2018/19		Actual 2017/18		Budget 2017/18	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2018/19						
2017/18						
2016/17						
2015/16						
2014/15						
2013/14						
2012/13						
2011/12						
2010/11						
2009/10						
2008/09						
2007/08						
2006/07						
2005/06						
2004/05						
2003/04						
2002/03						
2001/02						
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1952/53						
1951/52						
1950/51						
1949/50						
1948/49						
1947/48						
1946/47						
1945/46						
1944/45						
1943/44						
1942/43						
1941/42						

	income	expenditure	income	expenditure	income	expenditure
13 Economic Services						

138 Workers Camp Beacon

	Operating Income
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1382001	Beacon Workers Camp - Rental Income	(4,650)	0	0
Total		(4,650)	0	0

	2019	2018
Operating Expenditure	\$16.7	\$16.7

1381002	Beacon Workers Camp - Cleaning Expenses		7,486		0	0
	<u>8568 Beacon Workers Camp - Cleaning Expenses</u>					
	01 Wages	109				
	79 Wages Overheads	102				
	18 Plant	34				
	19 Depreciation	20				
	05 Insurance	634				
	06 Water	89				
	07 Electricity	894				
	10 Materials	1,500				
	11 Contracts	4,104				
1381005	Beacon Workers Camp - Repairs & Maintenance		0		0	0
1381101	Beacon Workers Camp - Depreciation		3,000		0	0
1381102	Beacon Workers Camp - Admin Allocation		29,518		0	0
Total			40,004		0	

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

13 Economic Services

Transfers from Reserves/Debenture Proceeds					
1353051	Transfer from Beacon Accommodation Reserve	(120,000)		0	0
	Construction of Workers Camp				
1384001	Proceeds of Loan 123 - Beacon Workers Camp	(135,000)		0	0
1354052	Transfers from Bencubbin Community Resource Centre Reserve	(8,000)		0	0
		(263,000)		0	0
Capital Expenditure					
1323001	Purchase Land and Buildings		0	0	22,000
1353041	Buildings	35,000		22,397	0
	8351 Bencubbin Community Resource Centre Capital Expenditure				
	11 Contracts	35,000			
	Carport & Solar				
1389000	Beacon Workers Camp - Capital Expenditure	255,000		0	0
Transfers to Reserves					
1343050	Transfer to Economic Development Reserve	1,890		71,352	70,106
1353050	Transfer to Beacon Accommodation Reserve	3,035		52,550	51,721
1353052	Transfer to Bencubbin Community Resource Centre Reserve	204		8,141	8,000
Total		295,128		154,440	151,827

13 Economic Services Totals

Total Operating Income	(189,257)	(173,250)	(221,935)
Total Operating Expenditure	454,721	413,751	562,388
Total Transfers from Reserves/Debenture Proceeds	(263,000)	0	0
Total Transfers to Reserves	5,128.17	132,043.33	129,827.09
Total Capital Income	0	0	0
Total Capital Expenditure	290,000	22,397	22,000

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

141 Private Works

Operating Income

1412001	Plant Hire	(3,000)		(7,968)		(3,000)	
1412041	Sale of Blue Metal, Sand & Gravel	(1,000)		(561)		(1,000)	
1412051	Private Works - Income	(10,000)		(320)		(20,000)	
Total		(14,000)		(8,849)		(24,000)	

Operating Expenditure

1411001	Private Works Expenses		5,908		4,781		9,561
	<u>0143 PRIVATE WORKS-PLANT HIRE</u>						
	01 Wages	2,347					
	79 Wages Overheads	2,204					
	18 Plant	882					
	19 Depreciation	419					
	10 Materials	30					
	11 Contracts	26					
1411400	Alloc Administration Expenses		6,950		14,240		10,420
Total			12,858		19,020		19,981

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

143 Public Works Overheads

Operating Income

1432021 Reimbursements - Engineering Staff

Total

0		(5,909)		0	
0		(5,909)		0	

Operating Expenditure

1431001	Works Supervision - Salaries		82,809		109,147		81,208
1431005	Engineering - Wages Accrual End of Year		0		0		0
1431011	Outside Staff - Superannuation		83,277		97,999		88,328
1431021	Engineering - Office & Other		14,600		14,162		15,800
	<i>Includes ROMAN II subscription</i>	6,300					
1431027	Engineering Housing Subsidy - Exp		17,420		53,489		17,420
1431041	Engineering - Insurance		750		750		750
1431051	Protective Clothing - Outside Staff		4,500		4,411		4,500
1431061	Engineering - Travel & Conference Exp		1,000		0		1,000
1431071	Engineering - FBT		29,100		28,266		22,000
1431081	Engineering - Long Service Leave		5,000		4,407		5,000
1431091	Occ Safety & Health		19,491		10,220		20,768
	<u>0144 Occupational Health & Safety</u>						
	01 Wages	5,855					
	79 Wages Overheads	5,497					
	10 Materials	7,146					
	11 Contracts	993					
1431101	Workers Compensation Insurance		14,100		13,677		16,600
1431111	Public Holidays		33,293		33,389		34,200
1431121	Engineering - Sick Pay		13,904		26,302		20,900
1431131	Engineering - Staff Training		27,113		3,816		12,138
	<u>0145 Staff Training</u>						
	01 Wages	13,904					
	79 Wages Overheads	13,054					
	10 Materials	0					
	11 Contracts	155					
1431151	Engineering - Annual Leave		71,881		91,208		79,400
1431155	Accrued Annual & LSL - Engineering Staff		0		(17,267)		0
1431161	Annual Bonus Incentive Scheme		7,700		8,499		0
1431171	Industry Allowance		22,941		20,251		21,500
1431181	Removal Expenses		3,000		1,146		3,000
1431191	Engineering Consultants		15,000		14,879		20,000
1431200	Depreciation Land & Bldgs PWO		6,300		6,151		6,900
1431231	Staff Housing Incentive		12,480		12,363		13,000
1431400	Alloc Administration Expenses		126,771		118,665		130,255
1431201	Less Overheads Alloc to Works		(612,429)		(647,818)		(614,667)
Total			0		8,112		0

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

144 Plant Operation Costs

Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		0		(500)	
1442011	Reimbursement - Plant Operation Costs	(2,000)		(25,780)		(1,800)	
1442021	Diesel Fuel Rebate	(44,400)		(44,353)		(43,300)	
Total		(46,900)		(70,133)		(45,600)	

Operating Expenditure

1441001	Fuel & Oils		210,400		204,299		190,600
1441011	Tyres		10,000		26,603		10,500
1441021	Parts & Repairs		157,250		133,564		108,950
10	Materials	71,400					
11	Contracts	80,000					
18	Plant	5,600					
05	Insurance	250					
1441031	Repairs - Wages & Overheads		8,661		81,799		100,159
01	Wages	4,467					
01	Wages Overheads	4,194					
1441041	Licences		9,600		9,296		37,400
1441051	Freight Parts		5,500		5,314		15,900
1441061	Expendable Tools		1,900		1,877		3,400
1441071	Insurance		19,700		19,083		15,000
1441091	Alloc Administration Expenses		58,170		51,393		61,656
1441111	Less Plant Op Alloc to Works		(481,181)		(533,228)		(543,565)
Total			0		(0)		0

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

145 Plant Depreciation

Operating Expenditure

1441120 Depreciation Plant & Equip. POC

1441121 Depreciation Allocated To Jobs

Total

	123,400		123,431		140,100
	(123,400)		(123,431)		(140,100)
	0		0		0

Budget 2018/19

Shire of Mt Marshall

Detail 18/19

Budget 2018/19		Actual 2017/18		Budget 2017/18	
Income	Expenditure	Income	Expenditure	Income	Expenditure

14 Other Property and Services

147 Salaries & Wages - Works

Operating Income

1472001 Reimbursement - Workers Comp

Total

(5,000)		(509)		(5,000)	
(5,000)		(509)		(5,000)	

Operating Expenditure

1471001 Gross Salaries & Wages

1471011 Workers Compensation Paid to Employees

1471400 Less Sal & Wages Alloc to Works

Total

	1,562,549		1,706,766		1,569,306
	5,000		509		5,000
	(1,562,549)		(1,706,766)		(1,569,306)
	5,000		509		5,000

Capital Expenditure

1433001 Purchase Land and Buildings - Eng

1463001 Fuel & Materials Stock Purchases

1463002 Fuel & Materials Stock Issues

Total

	22,000		0		0
	150,000		134,373		153,200
	(150,000)		(134,373)		(153,200)
	22,000		0		0

Totals 14 Other Property and Services

Total Operating Income

Total Operating Expenditure

Total Capital Income

Total Capital Expenditure

(65,900)	(85,400)	(74,600)	
17,858	27,641	24,981	
0	0	0	0
22,000	0	0	0

Budget Movements in Reserves 2018/19

Shire of Mt Marshall

2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-18	Transfer Out	Interest Contrib to Income Reserves Credited	Balance 30-Jun-19
Plant Replacement Reserve	645,180			
Accrued Interest	0			
Transfers from Reserve		(295,550)		
Interest Credited to Reserves			16,129	
Reserve Top Up				0
				365,759
Aged Care Units Reserve	91,017			
Accrued Interest	0			
Transfers from Reserve		(48,517)		
Interest Credited to Reserves			2,275	
Reserve Top Up				0
				44,776
Housing Reserve	291,451			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			7,286	
Reserve Top Up				77,500
				376,237
Employee Entitlements Reserve	95,669			
Accrued Interest	0			
Transfers from Reserve	0	0		
Interest Credited to Reserves			2,392	
Reserve Top Up				0
				98,061
Public Amenities & Bldgs Reserve	254,808			
Accrued Interest	0			
Transfers from Reserve		(51,667)		
Interest Credited to Reserves			6,370	
Reserve Top Up				0
				209,511
Mt Marshall Aquatic Centre Development Reserve	940,024			
Accrued Interest	0			
Transfers from Reserve		0		
Interest Credited to Reserves			23,501	
Reserve Top Up				40,000
				1,003,525
Community Bus Reserve	117,847			
Accrued Interest	0			
Transfers from Reserve		(100,000)		
Interest Credited to Reserves			2,946	
Reserve Top Up				0
				20,793

Budget Movements in Reserves 2018/19

Shire of Mt Marshall

2.5% Assumed Interest Rate

Reserve	Balance 30-Jun-18	Transfer Out	Interest Contrib to Income Reserves	Balance 30-Jun-19	
Bencubbin Recreation Complex Reserve	4,081				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			102		
Reserve Top Up				0	
				4,183	
Office Equipment Reserve	16,324				
Accrued Interest	0				
Transfers from Reserve		(16,324)			
Interest Credited to Reserves			0		
Reserve Top Up				0	
				0	
Economic Development Reserve	75,602				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			1,890		
Reserve Top Up				0	
				77,492	
Beacon Accommodation Reserve	121,384				
Accrued Interest	0				
Transfers from Reserve		(120,000)			
Interest Credited to Reserves			3,035		
Reserve Top Up				0	
				4,419	
Medical Enhancement Reserve	7,633				
Accrued Interest	0				
Transfers from Reserve		0			
Interest Credited to Reserves			191		
Reserve Top Up				0	
				7,824	
Bencubbin Community Resource Centre Reserve	8,141				
Accrued Interest	0				
Transfers from Reserve		(8,000)			
Interest Credited to Reserves			204		
Reserve Top Up				0	
				345	
<i>Total</i>	2,669,161	(640,058)	66,321	117,500	2,212,924

Budget 2018/19**Current Loan Liability****Shire of Mt Marshall**

		Balance 30-Jun-18	Principal		Balance 30-Jun-19	Interest
General Purpose Funding						
Loan 119 - Benny Mart * Self Supporting						
<i>Finalised in 2018/19</i>						
27-Jul-18	8,586.15	(936.63)			39.21	
27-Aug-18		(940.91)			34.93	
27-Sep-18		(945.20)			30.64	
29-Oct-18		(949.52)			26.32	
27-Nov-18		(953.86)			21.98	
27-Dec-18		(958.21)			17.63	
28-Jan-19		(962.59)			13.25	
27-Feb-19		(966.98)			8.86	
27-Mar-19		(972.25)			4.44	
27-Apr-19		0.00			0.00	
27-May-19		0.00			0.00	
27-Jun-19		0.00	(8,586.15)	(0.00)	0.00	197.26
			0333001			0322090
Housing						
Loan 118 - Staff Housing						
<i>Finalised in 2018/19</i>						
27-Dec-18	59,160.03	(29,122.75)			1,857.62	
25-Jun-19		(30,037.28)	(59,160.03)	0.00	943.17	2,800.79
			0913002			0921281
Recreation						
Loan 120 Bencubbin Multipurpose Complex Redevelopment						
29-Oct-18	417,901.48	(7,562.15)			8,044.60	
29-Apr-19		(7,707.72)			7,899.03	
			(15,269.87)	402,631.61		15,943.63
			1193039			1191002
Loan 121 Bencubbin Multipurpose Complex Redevelopment - *Funded by SAR						
29-Oct-18	474,607.02	(8,588.26)			9,136.19	
29-Apr-19		(8,753.59)			8,970.86	
			(17,341.85)	457,265.17		18,107.05
			1193040			1191003
Loan 122 Bencubbin Multipurpose Complex Redevelopment - * Self Supporting (BCRC)						
29-Oct-18	241,505.70	(4,370.18)			4,648.98	
29-Apr-19		(4,454.30)			4,564.86	
			(8,824.48)	232,681.22		9,213.84
			1193041			1191004
Totals	1,201,760.38		(109,182.38)	1,092,578.00		46,262.57